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## LIST OF WITNESSES

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| <b>PANEL ONE</b><br><b>Green Energy Plan</b> (excluding Issue 9.3)  |
| <b>Witnesses:</b> Mark Graham, David Curtis, Ron Salt   |
| <b>Issues</b>   |
| 3.1 Are the overall levels of the 2010/2011 Operation, Maintenance and Administration budgets appropriate?  |
| 4.2 Are the amounts proposed for 2010/2011 Capital Expenditures appropriate including the specific Sustaining, Development and Operations categories?   |
| 9.1 Does Hydro One's Green Energy Plan meet the Board's filing guidelines and the objectives set out in the Green Energy and Green Economy Act, 2009?   |
| 9.2 Has Hydro One appropriately addressed the Green Energy Plan expenditures in the context of its overall Capital and O&M budgets?   |
| 9.4 To what extent should the Board approve any projects or expenditures relating to the Green Energy Plan that are scheduled to occur beyond the test years (i.e. 2010 and 2011) in the current application?   |
| 9.5 What is the Board's role with regard to the approval of the Green Energy Plan? What criteria should the Board use when determining whether to approve the Green Energy Plan? If the Board approves the plan, what are the impacts of that approval? |
| <b>Pre-filed Evidence</b>   |
| A-14-02 – Green Energy Plan<br>C1-02-03 – Development OM&A<br>D1-03-03 – Development Capital<br>D2-02-02 – List of Capital Expenditure Programs/Projects in excess of \$1M<br>D2-02-03 – Investment Summary for Programs/Projects in excess of \$1M     |

| <b>PANEL ONE</b>                                      |          |          |          |         |         |
|---|----------|----------|----------|---------|---------|
| <b>Green Energy Plan (excluding Issue 9.3)</b>        |          |          |          |         |         |
| <b>Witnesses: Mark Graham, David Curtis, Ron Salt</b> |          |          |          |         |         |
| <b>Interrogatory Responses</b>                        |          |          |          |         |         |
| H-01-083  | H-01-169 | H-04-15  | H-07-020 | H-09-45 | H-10-18 |
| H-01-089  | H-01-170 | H-04-16  | H-07-021 | H-09-46 | H-10-19 |
| H-01-090  | H-01-171 | H-05-01  | H-07-022 | H-09-47 | H-10-20 |
| H-01-091  | H-02-01  | H-05-02  | H-07-023 | H-09-48 | H-10-21 |
| H-01-092  | H-02-02  | H-05-03  | H-07-026 | H-09-49 | H-10-22 |
| H-01-144  | H-02-03  | H-05-04  | H-07-027 | H-09-50 | H-10-23 |
| H-01-145  | H-03-61  | H-05-05  | H-07-028 | H-09-51 | H-10-25 |
| H-01-146  | H-03-62  | H-05-06  | H-07-029 | H-09-52 | H-12-31 |
| H-01-147  | H-03-63  | H-05-07  | H-07-055 | H-09-53 | H-12-36 |
| H-01-148  | H-03-75  | H-05-08  | H-07-059 | H-09-54 | H-12-37 |
| H-01-149  | H-04-01  | H-05-09  | H-07-062 | H-09-55 | H-12-39 |
| H-01-150  | H-04-02  | H-05-10  | H-07-075 | H-09-56 | H-12-40 |
| H-01-151  | H-04-03  | H-05-11  | H-07-085 | H-10-04 | H-12-41 |
| H-01-152  | H-04-04  | H-05-12  | H-07-086 | H-10-05 | H-12-45 |
| H-01-154  | H-04-05  | H-05-13  | H-07-087 | H-10-06 | H-12-47 |
| H-01-155  | H-04-06  | H-05-14  | H-07-092 | H-10-07 | H-13-02 |
| H-01-156  | H-04-07  | H-05-15  | H-07-095 | H-10-08 | H-13-08 |
| H-01-162  | H-04-08  | H-05-16  | H-07-102 | H-10-11 | H-13-10 |
| H-01-163  | H-04-09  | H-05-17  | H-09-30  | H-10-12 | H-13-12 |
| H-01-164  | H-04-10  | H-06-05  | H-09-31  | H-10-13 | H-13-14 |
| H-01-165  | H-04-11  | H-06-07  | H-09-32  | H-10-14 | H-13-15 |
| H-01-166  | H-04-12  | H-06-11  | H-09-33  | H-10-15 | H-13-17 |
| H-01-167  | H-04-13  | H-07-018 | H-09-36  | H-10-16 | H-13-18 |
| H-01-168  | H-04-14  | H-07-019 | H-09-44  | H-10-17 |         |

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| <b>PANEL TWO</b><br><b>Policy and Process</b><br><b>Corporate Strategy, Revenue Requirement, Customer Impacts, Business Planning</b>   |
| <b>Witnesses:</b> Sandy Struthers, Greg Van Dusen  |
| <b>Issues</b>  |
| 1.1 Has Hydro One responded appropriately to all relevant Board directions from previous proceedings?  |
| 1.2 Are Hydro One's economic and business planning assumptions for 2010/2011 appropriate?  |
| 1.4 Is Hydro One's proposal to change the effective date for implementation of its proposed distribution rates to January 1, 2010 rather than the conventional May 1 <sup>st</sup> effective date appropriate and has Hydro One appropriately addressed the revenue consequences of proposed change?   |
| 1.5 Is the overall increase in 2010 and 2011 revenue requirement reasonable given the impact on consumers?   |
| 5.2 Are Hydro One's proposed costs and mix for its short and long-term debt for the 2010/2011 test years appropriate? – <b>Narrowed scope limited to the mix and rates for short and long-term debt for the 2010/2011 test years</b>   |
| <b>Pre-filed Evidence</b>  |
| A-02-01 – Application<br>A-03-01 – Summary of Application<br>A-03-02 – Financial Summary<br>A-04-01 – Summary of Distribution Business<br>A-06-01 – Compliance with OEB Filing Requirements for Electricity Distributors<br>A-08-01 – Corporate Organization Charts<br>A-08-02 – Hydro One Governance and Control Framework<br>A-09-01 – Hydro One Distribution Financial Statements and Utility Income – Historic Years (2006, 2007 and 2008)<br>A-09-02 – Distribution Pro Forma Statements of Income for Bridge Year (2009) and Test Years (2010 and 2011)<br>A-10-01 – Hydro One Inc. – Historical Year Annual Report<br>A-10-02 – Hydro One Inc. – Bridge Year (2009) Quarterly Report<br>A-10-03 – Reconciliation of Regulatory Financial Results with Audit Financial Statements<br>A-11-01 – Rating Agency Reports |

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| <b>PANEL TWO</b>  |          |          |          |          |         |
| <b>Policy and Process</b>   |          |          |          |          |         |
| <b>Corporate Strategy, Revenue Requirement, Customer Impacts, Business Planning</b> |          |          |          |          |         |
| <b>Witnesses:</b> Sandy Struthers, Greg Van Dusen                                   |          |          |          |          |         |
| A-11-02 – Prospectus for Most Recent Financing                                      |          |          |          |          |         |
| A-12-01 – Key Governing Legislation, Standards and Codes                            |          |          |          |          |         |
| A-12-02 – Summary of Hydro One Distribution Policies                                |          |          |          |          |         |
| A-13-01 – IFRS Implementation for 2011 Test Year                                    |          |          |          |          |         |
| A-14-01 – Planning Process  |          |          |          |          |         |
| A-14-03 – Economic Indicators   |          |          |          |          |         |
| A-14-05 – Investment Plan Development   |          |          |          |          |         |
| A-14-06 – Work Program Prioritization   |          |          |          |          |         |
| A-14-07 – Project and Program Approval & Control                                    |          |          |          |          |         |
| A-17-01 – Stakeholder Consultation  |          |          |          |          |         |
| A-18-01 – Summary of OEB Directives and Undertakings from Previous Proceedings      |          |          |          |          |         |
| B1-01-01 – Cost of Capital  |          |          |          |          |         |
| B1-02-01 – Cost of Long-Term Debt   |          |          |          |          |         |
| B2-01-01 – Debt and Equity Summary  |          |          |          |          |         |
| B2-01-02 – Cost of Long-Term Debt Capital   |          |          |          |          |         |
| E1-01-01 – Revenue Requirement  |          |          |          |          |         |
| E2-01-01 – Calculation of Revenue Requirement (2010 and 2011)                       |          |          |          |          |         |
| <b>Interrogatory Responses</b>  |          |          |          |          |         |
| H-01-003  | H-01-076 | H-03-27  | H-07-007 | H-07-094 | H-10-03 |
| H-01-006  | H-01-077 | H-03-29  | H-07-015 | H-09-01  | H-10-23 |
| H-01-007  | H-03-01  | H-03-30  | H-07-017 | H-09-02  | H-12-01 |
| H-01-008  | H-03-02  | H-06-02  | H-07-039 | H-09-03  | H-13-01 |
| H-01-009  | H-03-03  | H-06-05  | H-07-040 | H-09-04  | H-13-02 |
| H-01-010  | H-03-04  | H-07-001 | H-07-047 | H-10-01  | H-13-05 |
| H-01-014  | H-03-05  | H-07-002 | H-07-049 | H-10-02  | H-13-06 |
| H-01-064  | H-03-06  | H-07-003 | H-07-050 |          |         |

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| <b>PANEL THREE</b><br><b>OM&amp;A and Capital: Sustainment, Development and Operations,</b><br><b>Customer Care, Smart Grid, Smart Meter</b>  |
| <b>Witnesses:</b> Raymond Gee, David Adams, Grant Clark, Rick Stevens   |
| <b>Issues</b>   |
| 3.1 Are the overall levels of the 2010/2011 Operation, Maintenance and Administration budgets appropriate?  |
| 3.2 Is the 2010/2011 vegetation management budget appropriate?  |
| 4.1 Are the amounts proposed for Rate Base appropriate?   |
| 4.2 Are the amounts proposed for 2010/2011 Capital Expenditures appropriate including the specific Sustaining, Development and Operations categories?   |
| 8.1 Is the 2010/2011 smart meter O&M and Capital budget appropriate?  |
| <b>Pre-filed Evidence</b>   |
| A-14-08 – Work Execution Strategy<br>A-14-05 – Investment Plan Development<br>A-15-02 – Vegetation Management Benchmarking<br>C1-01-01 – Cost of Service Summary<br>C1-02-01 – Summary of OM&A Expenses<br>C1-02-02 – Sustaining OM&A<br>C1-02-03 – Development OM&A<br>C1-02-04 – Operations OM&A<br>C1-02-05 – Customer Care<br>C2-01-01 – Cost of Service<br>C2-02-01 – Comparison of OM&A Expense by Major Category<br>D1-01-01 – Rate Base<br>D1-01-02 – Distribution Assets<br>D1-01-03 – In-Service Capital Additions<br>D1-01-05 – Materials and Supplies Inventory<br>D1-03-01 – Summary of Capital Expenditures<br>D1-03-02 – Sustaining Capital<br>D1-03-03 – Development Capital<br>D1-03-04 – Operations Capital<br>D1-03-09 – Shared Services – Transport, Work and Service Equipment<br>D2-02-01 – Comparison of Capital Expenditures – Historic, Bridge Year and Test Year<br>D2-02-02 – List of Capital Expenditure Programs/Projects in excess of \$1M<br>D2-02-03 – Investment Summary for Programs/Projects in excess of \$1M |

**PANEL THREE**

**OM&A and Capital: Sustainment, Development and Operations,  
Customer Care, Smart Grid, Smart Meter**

**Witnesses:** Raymond Gee, David Adams, Grant Clark, Rick Stevens

**Interrogatory Responses**

|          |          |          |          |         |         |
|----------|----------|----------|----------|---------|---------|
| H-01-002 | H-01-058 | H-03-44  | H-07-047 | H-09-13 | H-12-04 |
| H-01-004 | H-01-059 | H-03-45  | H-07-051 | H-09-14 | H-12-05 |
| H-01-014 | H-01-060 | H-03-64  | H-07-052 | H-09-15 | H-12-06 |
| H-01-015 | H-01-061 | H-03-65  | H-07-053 | H-09-26 | H-12-07 |
| H-01-016 | H-01-079 | H-03-66  | H-07-054 | H-09-28 | H-12-08 |
| H-01-017 | H-01-080 | H-03-67  | H-07-056 | H-09-29 | H-12-09 |
| H-01-018 | H-01-081 | H-03-68  | H-07-057 | H-09-34 | H-12-10 |
| H-01-019 | H-01-082 | H-03-69  | H-07-060 | H-09-35 | H-12-11 |
| H-01-020 | H-01-084 | H-03-70  | H-07-075 | H-09-37 | H-12-23 |
| H-01-021 | H-01-085 | H-03-71  | H-07-078 | H-09-43 | H-12-24 |
| H-01-022 | H-01-086 | H-03-72  | H-07-079 | H-10-15 | H-12-25 |
| H-01-023 | H-01-087 | H-05-13  | H-07-080 | H-10-17 | H-12-26 |
| H-01-024 | H-01-088 | H-06-01  | H-07-081 | H-10-24 | H-12-34 |
| H-01-025 | H-01-093 | H-06-04  | H-07-082 | H-10-26 | H-12-35 |
| H-01-026 | H-01-143 | H-06-07  | H-07-083 | H-10-27 | H-12-38 |
| H-01-027 | H-01-144 | H-06-09  | H-07-084 | H-10-28 | H-12-42 |
| H-01-028 | H-01-153 | H-07-024 | H-07-088 | H-10-29 | H-12-43 |
| H-01-033 | H-01-157 | H-07-025 | H-07-100 | H-10-30 | H-12-44 |
| H-01-034 | H-01-158 | H-07-039 | H-07-108 | H-10-31 | H-12-45 |
| H-01-035 | H-01-159 | H-07-041 | H-09-08  | H-10-32 | H-12-46 |
| H-01-036 | H-01-160 | H-07-042 | H-09-09  | H-10-33 | H-13-07 |
| H-01-054 | H-01-161 | H-07-043 | H-09-10  | H-10-34 | H-13-11 |
| H-01-055 | H-01-168 | H-07-044 | H-09-11  | H-10-41 | H-13-13 |
| H-01-056 | H-03-20  | H-07-045 | H-09-12  | H-12-03 | H-13-16 |
| H-01-057 | H-03-43  |          |          |         |         |

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| <b>PANEL FOUR</b><br><b>OM&amp;A and Capital: Shared Services, Cornerstone, Compensation and Staffing, Cost Efficiency and Productivity, Performance Reporting and Benchmarking</b>  |
| <b>Witnesses:</b> Paul Malozewski, Keith McDonell, Marc Villett, Michael Winters   |
| <b>Issues</b>  |
| <p>1.3 Is service quality, based on the OEB specified performance indicators, acceptable?</p> <p>2.2 Is the proposed amount for 2010/2011 external revenues, including the methodology used to cost and price these services, appropriate?</p> <p>3.3 Is the proposed level of 2010/2011 Shared Services and Other O&amp;M spending appropriate?</p> <p>3.4 Are the methodologies used to allocate Shared Services and Other O&amp;M costs to the distribution business and determine the distribution overhead capitalization rate for 2010/2011 appropriate?</p> <p>3.5 Are the 2010/2011 Human Resources related costs (wages, salaries, benefits, incentive payments, labour productivity and pension costs) including employee levels, appropriate? Has Hydro One demonstrated improvements in efficiency and value for dollar associated with its compensation costs?</p> <p>4.3 Is the proposed level of 2010/2011 Shared Services and Other Capital expenditures appropriate?</p> <p>4.4 Are the methodologies used to allocate Shared Services and Other Capital expenditures to the distribution business consistent with the methodologies approved by the Board in previous Hydro One rate applications? – <b>Narrowed scope focused on use of actual versus forecast figures</b></p> <p>4.5 Are the inputs used to determine the Working Capital component of the Rate base appropriate and is the methodology used consistent with the methodologies approved by the Board in previous Hydro One rate applications? – <b>Scope narrowed to inputs utilized</b></p> |

**PANEL FOUR**

**OM&A and Capital: Shared Services,  
Cornerstone, Compensation and Staffing, Cost Efficiency and Productivity, Performance  
Reporting and Benchmarking**

**Witnesses:** Paul Malozewski, Keith McDonell, Marc Villett, Michael Winters

**Pre-filed Evidence**

A-04-01 – Summary of Distribution Business  
A-08-03 – Affiliate Service Agreements  
A-10-04 – 2008 Distribution Financial Statements Reconciled to USofA Trail Balance  
A-14-06 – Work Program Prioritization  
A-15-1 – Service Quality Indicators  
A-16-01 – Cost Efficiencies/Productivity  
C1-01-01 – Cost of Service Summary  
C1-02-06 – Summary of Shared Services  
C1-02-07 – Common Corporate Functions and Services and Other OM&A  
C1-02-08 – Shared Services – Asset Management  
C1-02-09 – Shared Services – Information Technology  
C1-02-10 – Shared Services – Cornerstone  
C1-02-11 – Shared Services – Cost of Sales – External Work  
C1-03-01 – Corporate Staffing  
C1-03-02 – Compensation, Wages, Benefits  
C1-04-01 – Costing of Work  
C1-05-01 – Common Corporate Costs, Cost Allocation Methodology  
C1-05-02 – Overhead Capitalization Rate  
C1-05-03 – Common Asset Allocation  
C2-01-01 – Cost of Service  
C2-02-02 – Mapping of OM&A Expenditures to Grouped USofA Accounts  
C2-03-01 – Comparison of Wages and Salaries  
D1-01-01 – Rate Base  
D1-01-03 – In-Service Capital Additions  
D1-01-04 – Working Capital  
D1-03-01 – Summary of Capital Expenditures  
D1-03-05 – Summary of Shared Service Capital  
D1-03-06 – Shared Services – Information Technology  
D1-03-07 – Shared Services - Cornerstone Capital  
D1-03-08 – Shared Services – Facilities and Real Estate  
D1-04-01 – Allowance for Funds Used During Construction  
D2-01-01 – Statement of Utility Rate Base  
D2-02-01 – Comparison of Capital Expenditures – Historic, Bridge Year and Test Year  
D2-02-02 – List of Capital Expenditure Programs/Projects in excess of \$1M  
D2-02-03 – Investment Summary for Programs/Projects in excess of \$1M

**PANEL FOUR**

**OM&A and Capital: Shared Services,  
 Cornerstone, Compensation and Staffing, Cost Efficiency and Productivity, Performance  
 Reporting and Benchmarking**

**Witnesses:** Paul Malozewski, Keith McDonell, Marc Villett, Michael Winters

D2-02-04 – Mapping In-service Additions to Grouped USofA Accounts for Years 2009 to 2011  
 D2-03-01 – Continuity of Property, Plant and Equipment  
 D2-03-03 – Continuity of Property, Plant and Equipment – Construction Work in Progress  
 D2-04-01 – Statement of Working Capital Test Years (2010 and 2011)  
 E1-01-02 – External Revenues  
 E1-02-01 – External Revenues Historic, Bridge Year and Test Year  
 G2-93-01 – Miscellaneous Charges Rates

**Interrogatory Responses**

|          |          |         |          |          |         |
|----------|----------|---------|----------|----------|---------|
| H-01-005 | H-01-069 | H-03-21 | H-03-79  | H-07-074 | H-10-35 |
| H-01-029 | H-01-070 | H-03-22 | H-06-01  | H-07-076 | H-10-36 |
| H-01-030 | H-01-071 | H-03-23 | H-06-03  | H-07-089 | H-10-37 |
| H-01-031 | H-01-072 | H-03-28 | H-06-05  | H-07-090 | H-10-38 |
| H-01-032 | H-01-073 | H-03-41 | H-06-06  | H-07-091 | H-10-39 |
| H-01-037 | H-01-074 | H-03-42 | H-06-08  | H-07-092 | H-10-40 |
| H-01-038 | H-01-075 | H-03-43 | H-07-005 | H-07-093 | H-10-42 |
| H-01-039 | H-01-094 | H-03-46 | H-07-006 | H-07-095 | H-10-43 |
| H-01-040 | H-01-095 | H-03-47 | H-07-007 | H-09-05  | H-10-44 |
| H-01-041 | H-01-096 | H-03-48 | H-07-008 | H-09-06  | H-11-01 |
| H-01-042 | H-01-097 | H-03-49 | H-07-009 | H-09-07  | H-12-12 |
| H-01-043 | H-01-098 | H-03-50 | H-07-010 | H-09-16  | H-12-13 |
| H-01-044 | H-01-099 | H-03-51 | H-07-011 | H-09-17  | H-12-14 |
| H-01-045 | H-01-100 | H-03-52 | H-07-012 | H-09-18  | H-12-15 |
| H-01-046 | H-01-101 | H-03-53 | H-07-045 | H-09-19  | H-12-16 |
| H-01-047 | H-01-102 | H-03-54 | H-07-046 | H-09-20  | H-12-17 |
| H-01-048 | H-01-103 | H-03-55 | H-07-058 | H-09-21  | H-12-18 |
| H-01-049 | H-01-104 | H-03-56 | H-07-061 | H-09-22  | H-12-19 |
| H-01-050 | H-01-105 | H-03-57 | H-07-063 | H-09-23  | H-12-20 |
| H-01-051 | H-01-106 | H-03-58 | H-07-064 | H-09-24  | H-12-27 |
| H-01-052 | H-01-107 | H-03-59 | H-07-065 | H-09-25  | H-12-28 |
| H-01-053 | H-03-03  | H-03-60 | H-07-067 | H-09-26  | H-12-29 |
| H-01-062 | H-03-04  | H-03-73 | H-07-068 | H-09-27  | H-12-30 |
| H-01-063 | H-03-06  | H-03-74 | H-07-069 | H-09-38  | H-12-31 |
| H-01-065 | H-03-10  | H-03-76 | H-07-070 | H-09-39  | H-12-32 |
| H-01-066 | H-03-11  | H-03-77 | H-07-071 | H-10-09  | H-13-03 |
| H-01-067 | H-03-12  | H-03-78 | H-07-073 | H-10-10  | H-13-04 |
| H-01-068 |          |         |          |          |         |

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| <b>PANEL FIVE</b><br><b>Load Forecast, Cost Allocation and Rate Design, Regulatory Assets</b>   |
| <b>Witnesses:</b> Mike Roger, Stan But, Colin Fraser  |
| <b>Issues</b>   |
| 2.1 Is the load forecast and methodology appropriate and have the impacts of Conservation and Demand Management initiatives been suitably reflected?  |
| 6.1 Is the proposal for the amounts, disposition and continuance of Hydro One's existing Deferral and Variance Accounts appropriate?  |
| 6.2 Are the proposed new Deferral and Variance Accounts appropriate?  |
| 7.1 Is Hydro One's cost allocation appropriate including the analysis of the relationship between density and cost allocation?  |
| 7.2 Are the proposed revenue to cost ratios for each class appropriate?   |
| 7.3 Are the fixed-variable splits for each class appropriate?   |
| 7.4 Are the proposed rate impact mitigation plans appropriate and are the resulting customer bill impacts reasonable? – <b>Narrowed scope focused on the Hopper Foundry and Milton Hydro issues</b> |
| 7.6 Is the proposal for regulatory asset rate rider #6 appropriate?   |
| 7.7 Are the proposed Distribution Loss Factors appropriate?   |
| 8.2 Are the amounts for Smart Meter related variance accounts appropriate?  |
| 8.3 Is the treatment of stranded meter costs appropriate?   |
| 8.4 Is Hydro One's regulatory treatment of Smart Meter costs appropriate including the smart meter funding adders proposed for 2010/2011?   |

**PANEL FIVE**

**Load Forecast, Cost Allocation and Rate Design, Regulatory Assets**

**Witnesses:** Mike Roger, Stan But, Colin Fraser

**Pre-filed Evidence**

A-14-04 – Distribution Business Load Forecast and Methodology  
A-15-01 – Service Quality Indicators  
F1-01-01 – Regulatory Assets  
F1-01-02 – Regulatory Asset Account Requested  
F1-01-03 – Smart Meter Funding Adder  
F1-02-01 – Planned Disposition of Regulatory Assets  
F2-01-01 – Regulatory Assets for Approval  
F2-01-02 – Schedule of Annual Recoveries  
F2-01-03 – Continuity Schedules – Regulatory Assets  
G1-01-01 – Introduction to Cost Allocation and Rate Design  
G1-02-01 – Customer Classification  
G1-02-02 – Previous Customer Classification  
G1-02-03 – Approved Customer Classification  
G1-02-04 – Third of Four Steps in the Harmonization of Acquired LDC Customers and Consolidation of Legacy Customer Classes  
G1-02-05 – Density Review Study Directed by the OEB  
G1-03-01 – Cost Allocation of Revenue Requirement  
G1-04-01 – Rate Design Considerations  
G1-04-02 – Target Rates for Retail Customers  
G1-04-03 – Rate Considerations for Acquired LDC Customers  
G1-04-04 – Rate Considerations for Sub-Transmission Customers  
G1-04-05 – Unmetered Scattered Load Fixed Service Charge  
G1-04-06 – Transformer Ownership Allowance  
G1-04-07 – Low Use Secondary Rate  
G1-05-01 – Regulatory Asset Recovery Allocation to Customer Groups  
G1-05-02 – Billing Parameters for Recovery of Regulatory Asset Costs  
G1-05-03 – Development of Regulatory Asset Rate Rider #6  
G1-07-01 – Bill Impacts Legacy Customers  
G1-07-02 – Bill Impacts Acquired LDC Customers  
G1-07-03 – Bill Impacts Sub-Transmission Customers  
G1-08-01 – Mitigation of Bill Impacts  
G1-09-01 – Pilot Time-of-Use Rates  
G1-10-01 – Loss Factors (SFLF & DLF)  
G2-01-01 – Modification to OEB Cost Allocation Methodology and Results  
G2-02-01 – Harmonization of Acquired LDC Customers  
G2-04-01 – Rate Schedule Legacy Customers 2010 (includes ST)  
G2-04-02 – Rate Schedule Legacy Customers Current

| <b>PANEL FIVE</b>   |          |          |          |          |         |
|---|----------|----------|----------|----------|---------|
| <b>Load Forecast, Cost Allocation and Rate Design, Regulatory Assets</b>  |          |          |          |          |         |
| <b>Witnesses:</b> Mike Roger, Stan But, Colin Fraser  |          |          |          |          |         |
| G2-04-03 – Rate Schedule ST Customers Current   |          |          |          |          |         |
| G2-04-04 – Legacy and Acquired Impacts of Distribution Rate Changes Only on Distribution Portion of the Bill Excluding regulatory Rate Riders |          |          |          |          |         |
| G2-04-05 – Legacy and Acquired Bill Impacts of Distribution Rate Changes and Regulatory Riders on Distribution Portion of the Bill            |          |          |          |          |         |
| G2-04-06 – Legacy and Acquired Impact of Distribution Rate Changes, Regulatory Rate Riders and RTSR on Delivery Portion of the Bill           |          |          |          |          |         |
| G2-04-07 – Legacy and Acquired Distribution, Regulatory Rate Rider and RTSR Impact on Total Bill  |          |          |          |          |         |
| G2-05-01 to   |          |          |          |          |         |
| G2-92-02 – Schedules of Proposed and Current Distribution Rates and Changes   |          |          |          |          |         |
| <b>Interrogatory Responses</b>  |          |          |          |          |         |
| H-01-001  | H-01-124 | H-01-142 | H-07-016 | H-07-103 | H-09-41 |
| H-01-011  | H-01-125 | H-02-03  | H-07-030 | H-07-105 | H-09-42 |
| H-01-012  | H-01-126 | H-03-01  | H-07-031 | H-07-106 | H-10-12 |
| H-01-013  | H-01-127 | H-03-07  | H-07-032 | H-07-107 | H-10-45 |
| H-01-110  | H-01-128 | H-03-08  | H-07-033 | H-07-108 | H-10-47 |
| H-01-111  | H-01-129 | H-03-09  | H-07-034 | H-07-109 | H-10-48 |
| H-01-112  | H-01-130 | H-03-31  | H-07-035 | H-07-110 | H-10-55 |
| H-01-113  | H-01-131 | H-03-32  | H-07-036 | H-07-112 | H-10-56 |
| H-01-114  | H-01-132 | H-03-33  | H-07-037 | H-07-116 | H-10-57 |
| H-01-115  | H-01-133 | H-03-34  | H-07-038 | H-07-117 | H-10-59 |
| H-01-116  | H-01-134 | H-03-35  | H-07-076 | H-07-118 | H-12-02 |
| H-01-117  | H-01-135 | H-03-36  | H-07-095 | H-07-119 | H-12-22 |
| H-01-118  | H-01-136 | H-03-37  | H-07-096 | H-07-120 | H-12-33 |
| H-01-119  | H-01-137 | H-03-38  | H-07-097 | H-07-121 | H-13-02 |
| H-01-120  | H-01-138 | H-03-39  | H-07-098 | H-07-122 | H-13-08 |
| H-01-121  | H-01-139 | H-03-40  | H-07-099 | H-08-01  | H-13-09 |
| H-01-122  | H-01-140 | H-07-004 | H-07-101 | H-08-02  |         |
| H-01-123  | H-01-141 | H-07-013 | H-07-102 | H-08-03  |         |

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| <b>PANEL SIX</b> (if required)<br><b>Study on Density Criteria</b>  |
| <b>Witnesses:</b> John Todd – Elenchus Research Associates Inc.   |
| <b>Issues</b>   |
| 7.1 Is Hydro One’s cost allocation appropriate including the analysis of the relationship between density and cost allocation?  |
| <b>Pre-filed Evidence</b>   |
| G1-2-5 Study on Density Criteria  |
| <b>Interrogatory Responses</b>  |
| H-07-105<br>H-10-38<br>H-10-46<br>H-10-47<br>H-10-49<br>H-10-50<br>H-10-51<br>H-10-52<br>H-10-53<br>H-10-54<br>H-10-58<br>H-10-60<br>H-10-61<br>H-10-62<br>H-10-63<br>H-10-64<br>H-10-65<br>H-10-66 |

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| <b>PANEL SEVEN</b><br><b>Green Energy Plan – Allocation of Costs Between a Global Recovery Mechanism and Hydro One Ratepayers</b>   |
| <b>Witnesses:</b> To be determined  |
| <b>Issues</b>   |
| 9.3 Is Hydro One’s methodology for allocating Green Energy Plan O&M and Capital costs between the OPA (Global Adjustment Mechanism) and Hydro One appropriate?                                  |
| <b>Pre-filed Evidence</b>   |
| A-14-02 – Green Energy Plan<br>D1-03-03 – Development Capital   |
| <b>Interrogatory Responses</b>  |
| H-01-154<br>H-01-155<br>H-01-156<br>H-01-171<br>H-06-11<br>H-07-019<br>H-07-075<br>H-07-085<br>H-07-086<br>H-09-31<br>H-09-33<br>H-09-56<br>H-12-47<br>H-13-10<br>H-13-12<br>H-13-15<br>H-13-17 |

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