

**HYDRO ONE NETWORKS INC.
 DISTRIBUTION**

Mapping In-Service Additions to Grouped USofA Accounts for years 2009 - 2011
 As at December 31
 (\$ Millions)

| Line No. | Minimum USofA Grouping | Account Numbers | 2009 | 2010 | 2011 |
|-----------------|--------------------------------|------------------------------------------------------------------------------------|--------------|--------------|--------------|
| 1 | Land and Buildings | 1805, 1806, 1808, 1810, 1905, 1906 | 0.3 | 4.9 | 5.1 |
| 2 | TS Primary Above 50 | 1815 | 3.9 | 5.0 | 5.5 |
| 3 | Distribution Station Equipment | 1820 | 21.5 | 24.1 | 21.6 |
| 4 | Poles, Wires | 1830, 1835, 1840, 1845 | 175.1 | 176.5 | 196.9 |
| 5 | Line Transformers | 1850 | 108.2 | 121.3 | 128.0 |
| 6 | Services and Meters | 1855, 1860 | 4.9 | 7.2 | 8.5 |
| 7 | General Plant | 1908, 1910 | 4.7 | 27.2 | 20.0 |
| 8 | Equipment | 1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960 | 45.8 | 136.7 | 125.9 |
| 9 | IT Assets | 1920, 1925 | 77.8 | 37.0 | 24.5 |
| 10 | Other Distribution Assets | 1608, 1615, 1620, 1665, 1675, 1680, 1685, 1970, 1975, 1980, 1990, 2005, 2010, 2050 | 3.3 | 7.4 | 11.4 |
| 11 | Smart Meters | 1555, 1565 | 0.0 | 0.0 | 0.0 |
| 12 | Total In-Service Assets | | 445.5 | 547.2 | 547.4 |