

EXHIBIT LIST

1

2 Exhibits/attachments denoted by “*” have been provided in Excel format.

Exhibit	Tab	Schedule	Attachment	Contents
A - Administration				
A	1	1		Exhibit List
A	2	1		Application Requests
A	2	1	1	Certification of Evidence
A	2	1	2	Certification Regarding Personal Information
A	2	2		Glossary
A	2	3		Compliance with OEB Filing Requirements for Electricity Transmitters and Distributors
A	2	3	1	Transmission Filing Requirement Checklist*
A	2	3	2	Distribution Filing Requirement Checklist*
A	2	3	3	Hydro One Distribution Updates to Conditions of Service
A	2	4		Summary of Board Directives and Undertakings from Previous Proceedings
A	3	1		Executive Summary
A	3	1	1	Hydro One Networks Inc. Business Plan 2023-2027
A	4	1		Custom IR Application Summary
A	4	1	1	Benchmarking and Productivity Research for Hydro One Networks' Joint Rate Application – Clearspring, dated: July 30, 2021
A	4	2		Components of Custom IR Formula - Transmission
A	4	3		Components of Custom IR Formula - Distribution
A	5	1		Corporate Organization Charts
A	5	1	1	Corporate Organizational Structure for the Hydro One Group of Companies
A	5	1	2	Organization Structure - Executive and Senior Management Positions
A	5	2		Pacific Economics Group (PEG) Distribution Total Cost Benchmarking Forecast
A	5	2	1	PEG Benchmarking Forecast Model (Excel Only)*
A	5	3		Distribution Electricity Service Quality Requirements
A	5	3	1	Dx Chapter 2 Appendix 2-G - Service Reliability and Quality Indicators for Distribution*
A	6	1		Accounting Information
A	6	1	1	US GAAP to IFRS Conversion Impact Review – PWC, dated: June 17, 2021

Exhibit	Tab	Schedule	Attachment	Contents
A	6	2		Hydro One Transmission and Distribution Financial Statements - Historical Years
A	6	2	1	2018 and 2019 Hydro One Networks Transmission Financial Statements
A	6	2	2	2019 and 2020 Hydro One Networks Transmission Financial Statements
A	6	2	3	2018 and 2019 Hydro One Networks Distribution Financial Statements
A	6	2	4	2019 and 2020 Hydro One Networks Distribution Financial Statements
A	6	3		Rating Agency Reports
A	6	3	1	Moody's Investor Service, Credit Opinion, dated: December 21, 2020
A	6	3	2	S&P Global Ratings Research, dated: March 11, 2021
A	6	3	3	DBRS Ratings Report, dated: April 21, 2021
A	6	4		Reconciliation of Regulatory Financial Results with Audited Financial Statements (2020)
A	6	5		Prospectus for Most Recent Financing
A	6	5	1	Short Form Base Shelf Prospectus, dated: April 14, 2020
A	6	6		Hydro One Limited - Historical Year Annual Report (2019 and 2020)
A	6	6	1	Hydro One Limited 2019 Annual Report
A	6	6	2	Hydro One Limited 2020 Annual Report
A	7	1		Identifying Customer Needs
A	7	1	1	Dx Chapter 2 Appendix 2-AC - Customer Engagement Activities Summary*
A	7	1	2	Customer Summary
A	7	2		First Nations and Métis Engagement Strategy
A	7	2	1	First Nations Reliability Report 2021
A	8	1		Acquired Distribution and Transmission Utilities
A	9	1		Draft Issues List
A	9	2		Witness List
A	9	3		Curricula Vitae
B - System Plans				
B-01 System Plan Framework				
B	1	1		Section 1.0 SPF – Introduction to the System Plans Framework
B	1	1		Section 1.1 SPF – System Plans Framework Overview

Exhibit	Tab	Schedule	Attachment	Contents	
B	1	1		Section 1.2	SPF – Coordination Through Regional Planning <ul style="list-style-type: none"> Attachment 1 – IESO Letter – Regional Planning Process Update Attachments 2 to 20 – Regional Infrastructure Plans Reports Attachment 21 – Hydro One Transmission Regional Planning Status Letter to Hydro One Distribution
B	1	1		Section 1.3	SPF – Procurement Process for Third-Party Reports
B	1	1		Section 1.4	SPF - Productivity Framework <ul style="list-style-type: none"> Attachment 1 – Hydro One Distribution Productivity Report Attachment 2 – Hydro One Productivity Framework Review
B	1	1		Section 1.5	SPF – Performance Measurement and Outcomes <ul style="list-style-type: none"> Attachment 1 – Performance Reporting Governance Framework
B	1	1		Section 1.6	SPF – Customer Engagement <ul style="list-style-type: none"> Attachments 1 to 7 – Customer Engagement Reports
B	1	1		Section 1.7	SPF – Investment Planning Process
B	1	1		Section 1.8	SPF – Climate Change
B-02 Transmission System Plan					
B	2	1		Section 2.0	TSP – Introduction
B	2	1		Section 2.1	TSP – Overview
B	2	1		Section 2.2	TSP – Asset Information and Lifecycle Strategies
B	2	1		Section 2.3	TSP – Benchmarking and Other Studies <ul style="list-style-type: none"> Attachments 1 to 4 – Benchmarking and Other Studies

Exhibit	Tab	Schedule	Attachment	Contents
B	2	1		<p>Section 2.4</p> <p>TSP – Transmission System Reliability</p> <ul style="list-style-type: none"> Attachment 1 – First Nations Reliability Performance Attachment 2 – Customer Delivery Point Performance Standard Attachment 3 – Description of the Reliability Measures
B	2	1		<p>Section 2.5</p> <p>TSP – Performance Measurement and Outcomes</p> <ul style="list-style-type: none"> Attachment 1 – Dx Chapter 5 Appendix 5-A – Metrics for Transmission* Attachment 2 – Dx Chapter 2 Appendix 2-G – Service Reliability and Quality Indicators for Transmission*
B	2	1		<p>Section 2.6</p> <p>TSP – Other Capital Planning Factors and Considerations</p>
B	2	1		<p>Section 2.7</p> <p>TSP – Investment Planning Process</p>
B	2	1		<p>Section 2.8</p> <p>TSP – Capital Expenditures – Overview</p> <ul style="list-style-type: none"> Attachment 1 – Dx Chapter 2 Appendix 2-AB - Capital Expenditures for Transmission*
B	2	1		<p>Section 2.9</p> <p>TSP – Capital Expenditure – Trends and Variances</p> <ul style="list-style-type: none"> Attachment 1 – Dx Chapter 2 Appendix 2-AA - Capital Projects for Transmission* Attachment 2 – Capital Program Performance Report - 2020
B	2	1		<p>Section 2.10</p> <p>TSP – Capital Work Execution Strategy</p>
B	2	1		<p>Section 2.11</p> <p>TSP – Material Investments Summary Documents</p> <ul style="list-style-type: none"> Investment Summary Documents: T-SA-01 to T-SA-10, T-SR-01 to T-SR-18, T-SS-01 to T-SS-09
B-03 Distribution System Plan				
B	3	1		<p>Section 3.0</p> <p>DSP – Introduction</p>
B	3	1		<p>Section 3.1</p> <p>DSP – Overview</p>

Exhibit	Tab	Schedule	Attachment	Contents	
B	3	1		Section 3.2	DSP – Asset Information and Life Cycle Strategies
B	3	1		Section 3.3	DSP – Benchmarking and Other Studies <ul style="list-style-type: none"> • Attachments 1 to 8 – Benchmarking and Other Studies
B	3	1		Section 3.4	DSP – Connecting Distributed Energy Resources <ul style="list-style-type: none"> • Attachment 1 - Hydro One Letter Summarizing Participation in IESO Regional Planning Activities
B	3	1		Section 3.5	DSP – Performance Measurement and Outcomes <ul style="list-style-type: none"> • Attachment 1 – Dx Chapter 5 Appendix 5-A – Metrics for Distribution*
B	3	1		Section 3.6	DSP – Other Capital Planning Factors and Considerations
B	3	1		Section 3.7	DSP – Investment Planning Process
B	3	1		Section 3.8	DSP – Capital Expenditures – Overview <ul style="list-style-type: none"> • Attachment 1 – Dx Chapter 2 Appendix 2-AB - Capital Expenditures for Distribution*
B	3	1		Section 3.9	DSP – Capital Expenditure – Trends and Variances <ul style="list-style-type: none"> • Attachment 1 – Dx Chapter 2 Appendix 2-AA - Capital Projects Table for Distribution* • Attachment 2 – Capital Program Performance Report 2019 and 2020, • Attachment 3 – Acquired Utilities
B	3	1		Section 3.10	DSP – Capital Work Execution Strategy
B	3	1		Section 3.11	DSP – Material Investments Summary Documents <ul style="list-style-type: none"> • Investment Summary Documents: D-SA-01 to D-SA-04, D-SR-01 to D-SR-12, D-SS-01 to D-SS-06
B-04 General Plant System Plan					
B	4	1		Section 4.0	GSP – Introduction
B	4	1		Section 4.1	GSP – Overview
B	4	1		Section 4.2	GSP – Asset Information and Life Cycle Strategies

Exhibit	Tab	Schedule	Attachment	Contents
B	4	1		Section 4.3 GSP – Benchmarking and Other Studies <ul style="list-style-type: none"> • Attachments 1 to 3 – Benchmarking and Other Studies
B	4	1		Section 4.4 Placeholder ¹
B	4	1		Section 4.5 Placeholder ¹
B	4	1		Section 4.6 GSP – Other Capital Planning Factors and Considerations
B	4	1		Section 4.7 GSP – Investment Planning Process
B	4	1		Section 4.8 GSP – Capital Expenditures – Overview <ul style="list-style-type: none"> • Attachment 1 – Dx Chapter 2 Appendix 2-AB - Capital Expenditures for General Plant*
B	4	1		Section 4.9 GSP – Capital Expenditure – Trends and Variances <ul style="list-style-type: none"> • Attachment 1 – Dx Chapter 2 Appendix 2-AA - Capital Projects for General Plant* • Attachment 2 – Capital Program Performance Report for General Plant
B	4	1		Section 4.10 GSP - Capital Work Execution Strategy
B	4	1		Section 4.11 GSP - Material Investments Summary Documents <ul style="list-style-type: none"> • Investment Summary Documents: G-GP-01 to G-GP-22
C - Rate Base				
C	1	1		Rate Base
C	2	1		Transmission In-Service Additions
C	2	2		Distribution In-Service Additions
C	3	1		Shared Asset Allocation
C	4	1		Statement of Utility Rate Base
C	4	2		Continuity of Property, Plant and Equipment: Gross Fixed Assets
C	4	3		Continuity of Property, Plant and Equipment: Accumulated Depreciation

¹ GSP Sections 4.4 and 4.5 are placeholders to maintain structure alignment with the TSP and DSP.

Exhibit	Tab	Schedule	Attachment	Contents
C	4	4		Fixed Asset Continuity Schedules: Dx Chapter 2 Appendix 2-BA*
C	4	5		Continuity of Property, Plant and Equipment - Construction Work in Progress
C	5	1		Working Capital
C	5	1	1	Hydro One Networks Transmission Working Capital Requirements – Guidehouse, dated: June 15, 2021
C	5	1	2	Hydro One Networks Distribution Working Capital Requirements – Guidehouse, dated: June 15, 2021
C	5	2		Statement of Working Capital Test Years
C	5	3		Dx Chapter 2 Appendix 2-ZA: Commodity Expense Forecast and Dx Chapter 2 Appendix 2-ZB: Cost of Power Application*
C	6	1		Materials and Supplies Inventory
C	6	1	1	Inventory Policy
C	7	1		Economic Evaluation True-Ups/CCRA and CCA
C	8	1		Interest Capitalized
C	8	2		Overhead Capitalization Rate
C	8	2	1	Dx Chapter 2 Appendix 2-D: Overhead Expense*
C	8	2	2	Capitalization of Common Corporate Costs Review – PWC, dated: June 17, 2021
C	9	1		Costing of Work
C	9	2		Costing of Work: Labour Rate
C	9	3		Costing of Work: Fleet Rate
C	9	4		Costing of Work: Materials Surcharge
D - Operating Revenue				
D	1	1		Summary of Revenue Requirement
D	1	1	1	2023 Transmission Revenue Requirement *
D	1	1	2	2024 Transmission Revenue Requirement *
D	1	1	3	2025 Transmission Revenue Requirement *
D	1	1	4	2026 Transmission Revenue Requirement *
D	1	1	5	2027 Transmission Revenue Requirement *
D	1	1	6	2023 Distribution Revenue Requirement *
D	1	1	7	2024 Distribution Revenue Requirement *
D	1	1	8	2025 Distribution Revenue Requirement *
D	1	1	9	2026 Distribution Revenue Requirement *
D	1	1	10	2027 Distribution Revenue Requirement *
D	2	1		Transmission External Revenues

Exhibit	Tab	Schedule	Attachment	Contents
D	2	1	1	Dx Chapter 2 Appendix 2-H: Other Operating Revenue for Transmission (External Revenues)*
D	2	2		Distribution External Revenues
D	2	2	1	Dx Chapter 2 Appendix 2-H: Other Operating Revenue for Distribution (External Revenues)*
D	2	3		Affiliate Services
D	3	1		Hydro One Load Forecast – Key Economic and Demographic Assumptions
D	3	1	1	Data for Hydro One Load Forecast (Excel Only)*
D	4	1		Transmission Load Forecast and Methodology
D	4	1	1	Data for Hydro One Transmission Load Forecast (Excel Only)*
D	5	1		Distribution Load Forecast and Methodology
D	5	1	1	Data for Hydro One Distribution Load Forecast (Excel Only)*
D	5	1	2	Dx Chapter 2 Appendix 2-1B: Customer Connections, Load Forecast and Revenues Data and Analysis*
D	5	1	3	Derivation of Demand Using Load Forecast (Excel Only)*
E - Operating, Maintenance and Administrative Costs				
E	1	1		Roadmap of Evidence Addressing Transmission and Distribution OM&A Costs
E	2	1		Summary of Transmission OM&A Expenditures
E	2	1	1A	Dx Chapter 2 Appendix 2-JA, 2-JB, 2-JC and 2-L - Transmission OM&A Expenditures*
E	2	1	1B	OM&A Cost Driver Tables For Transmission OM&A Expenditures – Explanatory Notes
E	2	2		Transmission Sustainment OM&A
E	2	3		Transmission Development OM&A
E	2	4		Transmission Customer Care OM&A
E	2	5		Transmission O&M Work Execution Strategy
E	3	1		Summary of Distribution OM&A Expenditures
E	3	1	1A	Dx Chapter 2 Appendix 2-JA, 2-JB, 2-JC and 2-L - Distribution OM&A Expenditures*
E	3	1	1B	OM&A Cost Driver Tables For Distribution OM&A Expenditures – Explanatory Notes
E	3	2		Distribution Sustainment OM&A
E	3	3		Distribution Development OM&A
E	3	4		Distribution Customer Care OM&A
E	3	5		Distribution O&M Work Execution Strategy

Exhibit	Tab	Schedule	Attachment	Contents
E	4	1		Summary of Common and Other OM&A
E	4	1	1	Dx Chapter 2 Appendix 2-N: Shared Services and Corporate Cost Allocation*
E	4	2		Common Corporate Functions and Services (CCF&S) and Other OM&A
E	4	2	1	Hydro One Networks Common Corporate Costs Benchmarking Study – UMS Group, dated: October 2020
E	4	3		Common Corporate OM&A - Planning
E	4	4		Common Corporate OM&A - Information Solutions
E	4	5		Operations OM&A
E	4	6		Common Corporate Costs OM&A - Transmission Cost of Sales - External Work
E	4	7		Common Corporate Costs OM&A - Distribution Cost of Sales - External Work
E	4	8		Common Corporate Costs & Allocation Methodology
E	4	8	1	Report on Corporate Cost Allocation Review – Black and Veatch, dated: June 9, 2021
E	5	1		Purchase of Non-affiliate Services
E	5	2		Procurement Process and Warranty Claims
E	5	2	1	Supply Chain Policy
E	6	1		Corporate Staffing and Compensation
E	6	1	1	Compensation Benchmarking Study – Mercer, dated: July 8, 2021
E	6	1	2A	Compensation Table (Dx Chapter 2 Appendix 2-K: Employee Costs)*
E	6	1	2B	Compensation Table - Explanatory Notes
E	6	1	3	2021 Corporate Scorecard
E	6	1	4	C.D. Howe Institute Commentary No. 539, dated: April 2019
E	6	1	5	Confidential Labour Relations Strategy
E	7	1		Pension and OPEB Costs
E	7	1	1	Pension Valuation Report, as at: December 31, 2018
E	7	1	2	Projected 2021-2027 Benefit Cost under FASB ASC 715-20-50 - Willis Towers Watson, dated: February 26, 2021
E	7	1	3	Dx Chapter 2 Appendix 2-KA: OPEBs (Other Post-employment Benefits) Costs*
E	8	1		Depreciation and Amortization Expenses
E	8	1	1	Depreciation Rate Study - Alliance, dated: April 26, 2021
E	8	1	2	Depreciation and Amortization Expenses
E	9	1		Corporate Income Taxes
E	9	2		Calculation of Utility Income Taxes

Exhibit	Tab	Schedule	Attachment	Contents
E	9	2	1	Calculation of Utility Income Taxes – Bridge and Test Years*
E	9	2	2	Calculation of Capital Cost Allowance – Bridge and Test Years*
E	9	2	2A	Reconciliation of Accounting to Tax Additions – Bridge and Test Years*
E	9	2	3	Calculation of Utility Income Taxes - Historical Years*
E	9	2	4	Calculation of Capital Cost Allowance - Historical Years*
E	9	2	5	Calculation of Tax Credits – Bridge and Test Years*
E	9	2	6	Calculation of Tax Credits – Historical Years*
E	9	3		Hydro One Networks Inc. Income Tax Return
E	9	3	1	2020 Tax Return
E	9	4		Taxes Other than Income Taxes
E	10	1		Regulatory Application Costs
E	10	1	1	Dx Chapter 2 Appendix 2-M: Regulatory Cost Schedule*
E	10	2		One Time Costs
E	10	3		Charitable and Political Donations
E	10	4		Z-Factor Claims
F - Cost of Capital and Capital Structure				
F	1	1		Cost of Capital/Capital Structure
F	1	2		Cost of Third Party Long-Term Debt
F	1	3		Debt and Equity Summary*
F	1	4		Cost of Long-Term Debt Capital*
G - Deferral and Variance Accounts				
G	1	1		Regulatory Accounts
G	1	1	1	2020 GA Analysis Workform (Excel Only)*
G	1	1	2	CFO Certification
G	1	1	3	Calculation of the 2018 and 2019 CDM and Demand Response Variance Account
G	1	1	4	Accounting Orders for Utility Specific Accounts Sought for Disposition
G	1	1	5	HONI Transmission and Distribution Accelerated CCA Calculations
G	1	2		Regulatory Accounts Requested
G	1	2	1	Accounting Order - Transmission Capitalized Overhead Tax Variance Account
G	1	2	2	Accounting Order - Transmission Externally Driven Projects Variance Account
G	1	2	3	Accounting Order - Transmission CISVA (Modification)

Exhibit	Tab	Schedule	Attachment	Contents
G	1	2	4	Accounting Order - Transmission Rights Payments Variance Account (Modification)
G	1	2	5	Accounting Order – Distribution Capitalized Overhead Tax Variance Account
G	1	2	6	Accounting Order – Distribution Externally Driven Projects Variance Account
G	1	2	7	Accounting Order - Distribution Connection Cost Agreement Variance Account
G	1	2	8	Accounting Order - Distribution AMI 2.0 Variance Account
G	1	2	9	Accounting Order – Distribution Depreciation Expenses (Asset Removals) Variance Account
G	1	2	10	CISVA Illustrative Example
G	1	3		Proposed Disposition of Regulatory Accounts
G	1	3	1	1595 (2018) Analysis Workform - Norfolk (Excel Only)*
G	1	3	2	1595 (2018) Analysis Workform - Woodstock (Excel Only)*
G	1	4		Schedule of Annual Recoveries
G	1	5		Continuity Schedules - Regulatory Accounts
G	1	5	1	Hydro One Transmission DVA Continuity Schedule (Excel Only)*
G	1	5	2	Hydro One Distribution DVA Continuity Schedule (Excel Only)*
G	1	5	3	Acquired Utilities Continuity Schedule (Excel Only)*
H - Cost Allocation and Rate Design for Uniform Transmission Rates				
H	1	1		Cost Allocation and Rate Pool Revenue Requirement
H	1	2		Description of Transmission Cost Allocation Methodology
H	1	3		Network, Line Connection and Transformation Connection Rate Pools
H	2	1		List of Transmission Lines by Functional Category
H	2	2		List of Transmission Stations by Functional Category
H	3	1		Allocation Factors for Dual Function Lines
H	3	2		Allocation Factors for Generator Line Connections
H	3	3		Allocation Factors for Generator Station Connections
H	4	1		Asset Value by Functional Category
H	4	2		Depreciation by Functional Category
H	4	3		Return on Capital and Income Taxes by Functional Category
H	4	4		OM&A Costs by Functional Category
H	5	1		Detailed Transmission Revenue Requirement by Rate Pool
H	6	1		Overview of Uniform Transmission Rates

Exhibit	Tab	Schedule	Attachment	Contents
H	7	1		Transmission Charge Determinants
H	8	1		Wholesale Meter Service Fees
H	9	1		Rates for Export Transmission Service
H	9	1	1	Export Transmission Service Rate Cost Allocation Methodology – Elenchus, dated: July 21, 2021
H	9	1	2	Jurisdictional Review of Export Transmission Service Rates Study – Charles River Associates, dated: March 29, 2021
H	9	1	3	Market Implications of the Export Transmission Service Rate – IESO, dated: July 2021
H	10	1		Transmission Bill Impacts
H	10	1	1	Transmission Rates in Other Canadian Jurisdictions
H	11	1		Current Ontario Transmission Rate Schedules
H	11	1	1	Current UTR Schedules
H	11	1	2	Current UTR Revenue Disbursement
H	11	2		Proposed Ontario Transmission Rate Schedules
H	11	2	1	2023 Proposed UTR Schedules
H	11	2	2	2023 Proposed UTR Revenue Disbursement Allocators
H	12	1		Wholesale Meter Service and Exit Fee Schedule
H	12	1	1	Current Wholesale Meter Service and Exit Fee Schedule
L - Distribution Cost Allocation and Rate Design				
L	1	1		Introduction to Cost Allocation and Rate Design
L	1	2		Distribution Customer Classification
L	1	3		Distribution Cost Allocation
L	1	3	1	2023 Cost Allocation Model (Excel Only)*
L	1	3	2	2023 Cost Allocation Model Inputs and Outputs*
L	1	3	3	Direct Allocation Adjustment Factors for New Acquired Rate Classes (Excel Only)*
L	2	1		Distribution Rate Design
L	2	1	1	2023-2027 Rate Design*
L	2	1	2	2023-2024 RRWF Move to All-Fixed Distribution Rates*
L	2	1	3	2023-2027 Revenue Reconciliation*
L	2	1	4	Sub-Transmission Charges*
L	2	1	5	Retail Transmission Service Rates*
L	3	1		Acquired Utilities Rate Classes - Benefits of Consolidation
L	3	1	1	Calculation of Status Quo Rate Base
L	3	1	2	Calculation of Revenue Requirement at End of Deferral Period

Exhibit	Tab	Schedule	Attachment	Contents
L	3	1	3	Comparison of LDC OEB Approved Revenue Requirement and Rate Base Following 5-year IRM Applications
L	4	1		Specific Service Charges
L	4	1	1	2021 Specific Service Charges Survey – Innovation Research Group, dated: February 2021
L	4	1	2	Description of Specific Service Charges
L	4	1	3	Proposed Specific Service Charges
L	5	1		Rate Riders
L	5	1	1	Rate Rider for NPDI and WHSI's 1595 (2018) Accounts (Excel Only)*
L	5	1	2	DVA Workform Group 1 (Excel Only)*
L	5	1	3	DVA Workform Group 2 (Excel Only)*
L	5	1	4	Base Rate Adjustment Rider (Excel Only)*
L	6	1		Distribution Bill Impacts and Mitigation
L	6	1	1	2023 Bill Impacts *
L	6	1	2	2024 Bill Impacts *
L	6	1	3	2025 Bill Impacts *
L	6	1	4	2026 Bill Impacts *
L	6	1	5	2027 Bill Impacts *
L	6	2		Loss Factors
L	6	2	1	Dx Chapter 2 Appendix 2-R: Loss Factors *
L	7	1		Current Rate Schedules
L	7	1	1	Current (2021) Tariff Schedules Hydro One Distribution
L	7	1	2	Current (2021) Tariff Schedules Acquired Utilities
L	7	1	3	Current (2021) Tariff Schedules Hydro One Distribution (Excel Only)*
L	7	1	4	Current (2021) Tariff Schedules Norfolk Service Area (Excel Only)*
L	7	1	5	Current (2021) Tariff Schedules Woodstock Service Area (Excel Only)*
L	7	1	6	Current (2021) Tariff Schedules Haldimand Service Area (Excel Only)*
L	7	2		Proposed Rate Schedules
L	7	2	1	2023 Tariff Schedules*

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