Updated: 2019-06-19 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 1 of 13

## **EXHIBIT LIST**

\* Indicates that Exhibit/Attachment has been provided in Excel format.

1

Exhibit	Tab	Schedule	Attachment	Contents
A				Administration
A	1	1		Exhibit List
A	2	1		Application
A	2	1	1	Certification of Evidence
A	2	2		Glossary
A	2	3		Compliance with OEB Filing Requirements for Electricity Transmitters
A	2	3	1	Transmission Filing Requirement Checklist*
A	2	4		Summary of Board Directives and Undertakings from Previous Proceedings
A	2	4	1	Attachment : Total Cost Benchmarking Study Implementation Status Report
A	3	1		Executive Summary
A	3	1	1	Hydro One Transmission Business Plan 2019-2024
A	4	1		Custom IR Application Summary
A	4	1	1	Transmission Study for Hydro One Networks: Recommended CIR Parameters and Productivity Comparisons
A	5	1		Corporate Organization Charts
A	5	1	1	Hydro One Org Chart
A	5	1	2	Executive Management Org Chart
A	6	1		Accounting Information
A	6	2		Hydro One Transmission Financial Statements - Historic Years (2015 - 2018)
A	6	2	1	2015 and 2016 Hydro One Networks Inc. Transmission Business Financial Statements

Updated: 2019-06-19 EB-2019-0082 Exhibit A Tab 1

Schedule 1
Page 2 of 13

<b>A</b>	6	2	2	2016 and 2017 Harden One Networks Inc. Transmission	
A	6	2	2	2016 and 2017 Hydro One Networks Inc. Transmission Business Financial Statements	
A	6	2	3	2017 and 2018 Hydro One Networks Inc. Transmission Business Financial Statements	
A	6	3		Rating Agency Reports	
A	6	3	1	DBRS Ratings Report, dated: April 9, 2018	
A	6	3	2	DBRS Rating Confirmation: dated, April 9, 2018	
A	6	3	3	Moody's Investor Service Rating Action dated: June 20, 2018	
A	6	3	4	Moody's Investor Service, Rating Action dated: June 20, 2018	
A	6	3	5	Standard & Poor's Rating Services Research, dated: September 13, 2018	
A	6	3	6	Standard & Poor's Research, dated: December 10, 2018	
A	6	3	7	DBRS Rating Update, dated: April 10, 2019	
A	6	4		Reconciliation of Regulatory Financial Results with Audited Financial Statements (2018)	
A	6	5		Prospectus for Most Recent Financing	
A	6	5	1	Hydro One Inc. Short Form Base Shelf Prospectus March 8, 2018	
A	6	6		Hydro One Limited - Historical Year Annual Report (2017)	
A	6	6	1	2017 Hydro One Limited - Historical Year Annual Report	
A	6	6	2	2018 Hydro One Limited - Historical Year Annual Report	
A	7	1		Identifying Customer Needs	
A	7	1	1	Dx Chapter 2 Appendix 2AC: Customer Engagement*	
A	7	2		First Nations and Métis Engagement Strategy	
A	7	2	1	First Nation Engagement, February 21, 2018-Session Report	

Filed: 2019-03-21 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 3 of 13

A	7	2	2	Diversity and	Inclusion at Hydro One
A	7	2	3	First Nations I	Reliability Performance Overview
A	7	2	4	Customer Prog	
A	8	1		Draft Issues L	ist
A	8	2		Witness List	
A	8	3		Curricula Vita	ie.
В	1	1		Transmission	System Plan
В	1	1		Section 1.0	Transmission System Plan
В	1	1		Section 1.1	Transmission System Plan Overview 1.1.1 Introduction 1.1.2 Format of the TSP 1.1.3 Responsiveness to OEB Decision in EB-2016-0160 1.1.4 Hydro One's Transmission System 1.1.5 Summary of the Investment Planning Process
В	1	1		Section 1.2	Coordination Through Regional Planning 1.2.1 Overview of the Regional Planning Process 1.2.2 Regional Planning Consultations 1.2.3 Regional Planning Outcomes and Status Update 1.2.4 Attachments: IESO Regional Planning Status Letter and Regional Infrastructure Plan Reports
В	1	1		Section 1.3	Customer Engagement-How Hydro One's Investment Plan Incorporates the Needs of Customers 1.3.1 Identification of Customer Needs and Preferences 1.3.2 Customer Engagement Survey 1.3.3 Customer Satisfaction Surveys

Filed: 2002-03-19 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 4 of 13

				and Research 1.3.4 Ongoing Customer Engagement 1.3.5 Oversight Committees and Working Groups 1.3.6 Incorporating Customer Needs Into the Plan 1.3.7 Attachments: Customer Engagement
В	1	1	Section 1.4	Performance Measurement for Continuous Improvement: Benchmarking and Other Studies 1.4.1 Benchmarking Overview 1.4.2 Summary of Benchmarking and Other Studies 1.4.3 Technical Findings from Benchmarking and Other Studies 1.4.4 Attachments: Benchmarking Studies
В	1	1	Section 1.5	Performance Measurement for Continuous Improvement 1.5.1 Performance Measurement Structure, Process and Governance 1.5.2 Performance Measurement Methods and Measures 1.5.3 Performance Measurement Outputs and Performance Update
В	1	1	Section 1.6	Performance Measurement for Continuous Improvement: Productivity 1.6.1 Productivity Framework 1.6.2 Productivity Savings in the Plan
В	1	1	Section 1.7	Long-Term Energy Plan 1.7.1 The Long-Term Energy Plan Evolution 1.7.2 Overview of the 2017 LTEP 1.7.3 Impact of the 2017 LTEP on Transmission

Filed: 2019-03-21 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 5 of 13

		1		T
В	1	1	Section 1.8	Transmission Line Losses
				1.8.1Introduction
				1.8.2 Line Losses on the Transmission System
				1.8.3 Industry Practices
				1.8.4 Hydro One's Current Practices and Strategy
				1.8.5 Hydro One's Proposed Capital Plans that will have a Line Loss Benefit
				1.8.6 Future
В	1	1	Section 2.0	Asset Management Introduction
В	1	1	Section 2.1	Investment Planning Process
				2.1.1 Introduction
				2.1.2 Investment Planning Context
				2.1.3 Candidate Investment Development
				2.1.4 Investment Assessment and Calibration
				2.1.5 Prioritization and Optimization
				2.1.6 Enterprise Engagement
				2.1.7 Develop Final Plan
				2.1.8 Review and Approval
				2.1.9 Execution and Performance Monitoring
В	1	1	Section 2.2	Asset Component Information
				2.2.1 Asset Component Information- Transmission Stations
				2.2.2 Asset Component Information- Transmission Lines
				2.2.3 Asset Component Information -
				Other Assets
В	1	1	Section 2.3	Asset Lifecycle Optimization Policies and Practices
				2.3.1 Asset Lifecycle Optimization— Transmission Stations
				2.3.2 Asset Lifecycle Optimization—

Filed: 2002-03-19 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 6 of 13

				Transmission Lines 2.3.3 Asset Lifecycle Optimization - Other Assets
В	1	1	Section 3.0	Capital Expenditure Planning Overview
В	1	1	Section 3.1	Capital Expenditure Summary 3.1.1 System Renewal 3.1.2 System Access 3.1.3 System Service 3.1.4 General Plant
В	1	1	Section 3.2	Capital Planning Drivers and Considerations 3.2.1 How the Plan Reflects Customer Engagement 3.2.2 How the Plan Reflects Regional Planning 3.2.3 How the Plan Reflects LTEP 3.2.4 How the Plan Reflects Benchmarking 3.2.5 How the Plan Reflects Performance Measurement 3.2.6 How the Plan Reflects Productivity 3.2.7 Timing and Pacing
В	1	1	Section 3.3	Capital Expenditure Details 3.3.1 Capital Expenditure Trends 3.3.2 Forecast Trends vs. Historical Budgets by Category 3.3.3 Plan vs. Actual Variance Trends by Category 3.3.4 Impact of Capital Investment on OM&A Spending 3.3.5 Forecast and Historical Asset Replacement Rates 3.3.6 Material Investments

Updated: 2019-06-19 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 7 of 13

				3.3.7 Investments Undertaken as a Result of Directives from MOENDM/Declared as Priority 3.3.8 Attachments: Investment Summary Documents	
В	1	2		Dx Chapter 2 Appendix 2-AA: Capital Projects Table*	
В	1	3		Dx Chapter 2 Appendix 2-AB: Capital Expenditures Summary from Chapter 5 Consolidated Distribution System Plan Filing Requirements (\$M)	
В	2	1		Capital Work Execution Strategy	
C				Rate Base	
С	1	1		Rate Base	
С	2	1		In-service Additions	
С	2	1	1	Capital Program Performance Report-2017 and 2018	
С	3	1		Common Asset Allocation	
С	3	1	1	Review of Shared Assets Allocation (Transmission) - 2019	
С	4	1		Statement of Utility Rate Base	
С	4	2		Continuity of Property, Plant and Equipment-Accumulated Depreciation	
С	4	3		Continuity of Property, Plant and Equipment: Accumulated Depreciation	
С	4	4		Fixed Asset Continuity Schedules: Dx Chapter 2 Appendix 2-BA (Excel Only)*	
С	4	5		Continuity of Property, Plant and Equipment - Construction Work in Progress	
С	5	1		Working Capital	
С	5	1	1	Working Capital Requirements of Hydro One Networks Transmission Business	
С	5	2		Statement of Working Capital Test Years	
С	6	1		Materials and Supplies Inventory	
С	7	1		Economic Evaluation True-Ups/CCRA	

Filed: 2002-03-19 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 8 of 13

С	8	1		Interest Capitalized
С	8	2		Overhead Capitalization Rate
С	8	2	1	Review of Overhead Capitalization Rates (Transmission) - 2019
С	8	2	2	Dx Chapter 2 Appendix 2-D: Overhead Expense*
С	9	1		Costing of Work
С	9	2		Costing of Work: Labour Rate
С	9	3		Costing of Work: Fleet Rate
С	9	4		Costing of Work: Materials Surcharge
D				Service Quality and Reliability Performance and Reporting
D	1	1		Transmission Scorecard
D	2	1		Reliability Performance
D	2	1	1	Customer Delivery Point Performance Standard
D	2	1	2	Description of the Reliability Measures
D	3	1		Compliance Matters
E				Operating Revenue
Е	1	1		Revenue Requirement
Е	1	2		Calculation of Revenue Requirement*
Е	2	1		External Revenues
Е	2	1	1	Dx Chapter 2 Appendix 2-H: Tx External Revenues*
Е	2	2		Affiliate Revenues
Е	3	1		Business Load Forecast and Methodology
Е	3	1	1	Load Forecast Data (Excel Only)*
F				Operating Costs
F	1	1		Summary of OM&A Expenditures
F	1	2		OM&A Summary and Cost Driver Tables
F	1	2	1	Dx Chapter 2 Appendix 2-JA, 2-JB, 2-JC and 2-L Recoverable OM&A Cost Driver Tables*

Filed: 2019-03-21 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 9 of 13

F	1	3		Sustaining OM&A
F	1	4		Development OM&A
F	1	5		Operations OM&A
F	1	6		Customer Care and Corporate Affairs OM&A
F	1	7		O&M Work Execution Strategy
F	2	1		Summary of Common Corporate Costs - OM&A
F	2	1	1	Dx Chapter 2 Appendix 2-N Shared Services and Corporate Cost Allocation*
F	2	2		Common Corporate Functions and Services and Other OM&A
F	2	3		Common Corporate Costs OM&A – Planning
F	2	4		Common Corporate Costs OM&A - Information Technology
F	2	5		Common Corporate Costs OM&A - Cost of Sales - External Work
F	2	6		Common Corporate Costs, Cost Allocation Methodology
F	2	6	1	Review of Allocation of Common Corporate Costs (Transmission) – 2019 (Black & Veatch)
F	3	1		Purchase of Non-affiliate Services (Outsourcing)
F	3	2		Supply Chain Policy
F	3	3		Inventory Policy
F	3	4		Description of Procurement Processes
F	4	1		Corporate Staffing and Compensation
F	4	1	1	Management and Non-represented Role Benchmarking and 2018 Compensation Structure Recommendations (Willis Towers Watson)
F	4	1	2	Compensation Cost Benchmarking Study (Mercer)
F	4	1	3	PWU Benchmarking (Willis Towers Watson)
F	4	1	4	2019 Team Scorecard
F	4	1	5	Payroll and Labour Compensation Tables*

Updated: 2019-06-19 EB-2019-0082

EB-2019-0082 Exhibit A Tab 1 Schedule 1

Sche	dul	e 1	
Page	10	of	13

F	5	1		Pension Costs
F	5	1	1	Hydro One Inc. Hydro One Pension Plan: Actuarial Valuation as at December 31, 2017
F	5	1	2	Dx Chapter Appendix 2-KA: OPEBs (Other Postemployment Benefits) Costs*
F	6	1		Depreciation and Amortization Expenses
F	6	1	1	Depreciation Rate Review Study
F	6	1	2	Depreciation and Amortization Expenses
F	7	1		Taxes or Payment In Lieu of Corporate Income Taxes
F	7	2		Calculation of Utility Income Taxes
F	7	2	1	Calculation of Utility Income Taxes – Bridge and Test Years*
F	7	2	1A	Tax Ratio Applied in Calculation of Rates Revenue*
F	7	2	2	Calculation of Capital Cost Allowance – Bridge and Test Years*
F	7	2	2A	Reconciliation of Accounting to Tax Additions –Test Years*
F	7	2	3	Calculation of Utility Income Taxes – Historic Years*
F	7	2	4	Calculation of Capital Cost Allowance – Historic Years*
F	7	2	5	Calculation of Tax Credits- Bridge and Test Years*
F	7	2	6	Calculation of Tax Credits – Historic Years*
F	7	3		Hydro One Networks Inc. Income Tax Return
F	7	3	1	Hydro One Networks Inc. 2017 Income Tax Return
F	7	3	1A	Hydro One Networks Inc. 2017 Income Tax Return Allocations by Segment and Tax Credit Allocation*
F	7	4		Taxes Other Than Income Taxes
F	8	1		Regulatory Costs
F	8	1	1	Dx Chapter 2 Appendix 2-M: Regulatory Cost Schedule*
F	8	2		One Time Costs

Filed: 2019-03-21 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 11 of 13

F	8	3		Charitable and Political Donations
F	8	4		Z-Factor Claims
G				Cost of Capital and Capital Structure
G	1	1		Cost of Capital/Capital Structure
G	1	2		Cost of Third Party Long-Term Debt
G	1	3		Debt and Equity Summary*
G	1	4		Cost of Long-Term Debt Capital*
Н				Deferral and Variance Accounts
Н	1	1		Regulatory Accounts
Н	1	2		Regulatory Accounts Requested
Н	1	2	1	Accounting Entries Foregone Transmission Revenue Deferral Account
Н	1	2	2	Accounting Entries OPEB Cost Deferral Account
Н	1	2	3	Accounting Entries ESM Deferral Account
Н	1	2	4	Accounting Entries CCRA True-up Variance Account
Н	1	2	5	Illustrative Example - In-service Additions Variance Account
Н	1	2	6	Letters on Regulatory Treatment of Pension and OPEBs (EB-2015-0040) dated June 7, 2018 and June 27, 2018
Н	1	2	7	Reply Submission by Hydro One to OEB on its Application for an Accounting Order Establishing an OPEB Deferral Account (dated April 16, 2018)
Н	1	2	8	Illustrative Examples - Pension and OPEB Asymmetrical Carrying Charge Account
Н	1	2	9	North West Bulk Transmission Line Deferral Account Update
Н	1	2	10	OPEB Cost Deferral Account Disposition Example
Н	1	2	11	Calculation of the 2017 CDM and Demand Response Variance Account
Н	1	3		Planned Disposition of Regulatory Accounts

Filed: 2002-03-19 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 12 of 13

Н	1	4		Schedule of Annual Recoveries
Н	1	5		Continuity Schedules - Regulatory Accounts
Н	1	5	1	Continuity Schedules - Regulatory Accounts*
I1				Cost Allocation to Uniform Transmission Rate Pools
I1	1	1		Cost Allocation and Rate Pool Revenue Requirement
I1	1	2		Description of Cost Allocation Methodology
I1	1	3		Network, Line Connection and Transformation Connection Rate Pools
I1	2	1		List of Transmission Lines by Functional Category
I1	2	2		List of Transmission Stations by Functional Category
I1	3	1		Allocation Factors for Dual Function Lines
I1	3	2		Allocation Factors for Generator Line Connections
I1	3	3		Allocation Factors for Generator Station Connections
I1	4	1		Asset Value by Functional Category
I1	4	2		Depreciation by Functional Category
I1	4	3		Return on Capital and Income Taxes by Functional Category
I1	4	4		OM&A Costs by Functional Category
I1	5	1		Detailed Revenue Requirement by Rate Pool
12				Rate Design for Uniform Transmission Rates
I2	1	1		Overview of Uniform Transmission Rates
I2	2	1		Charge Determinants
I2	2	1	1	Network Service Charge Determinant Study
12	3	1		Fees for Wholesale Meter Service
I2	4	1		Rates for Export Transmission Service
12	5	1		Bill Impacts
I2	6	1		Current Ontario Transmission Rate Schedules
I2	6	1	1	2019 Interim Uniform Transmission Rate Schedule
I2	6	1	2	2019 Interim Uniform Transmission Rates and

Filed: 2019-03-21 EB-2019-0082 Exhibit A Tab 1 Schedule 1 Page 13 of 13

				Revenue Disbursement Allocators
I2	6	2		Proposed Ontario Transmission Rate Schedules
I2	6	2	1	2020 Proposed Uniform Transmission Rate Schedule
I2	6	2	2	2020 Proposed Uniform Transmission Rates and Revenue Disbursement Allocators
I2	7	1		Current Wholesale Meter Service and Exit Fee Schedule
I2	7	1	1	Current Wholesale Meter Service and Exit Fee Schedule