Filed: May 28, 2012 EB-2012-0031 Exhibit C2-5-1 Attachment 5 Page 1 of 1

HYDRO ONE NETWORKS INC. TRANSMISSION

Calculation of Apprenticeship and Education Tax Credit
Test Years
2013 - 2014
Year Ending December 31

(\$ Thousands)

Line			
Particulars		2013	2014
ON Coop Education Tax Credit	\$	720 \$	720
Eligible Positions		240	240
ON Apprenticeship Credit	\$	1,600 \$	1,600
Eligible Positions		210	210
Federal Apprenticeship Credit	\$	280 \$	280
Eligible Positions		140	140
-			
SR&ED	\$	350 \$	350
TOTAL TAX CREDIT	\$	2,950 \$	2,950
	ON Coop Education Tax Credit Eligible Positions ON Apprenticeship Credit Eligible Positions Federal Apprenticeship Credit Eligible Positions SR&ED	ON Coop Education Tax Credit Eligible Positions ON Apprenticeship Credit Eligible Positions Federal Apprenticeship Credit Eligible Positions SR&ED \$	Particulars ON Coop Education Tax Credit Eligible Positions ON Apprenticeship Credit Eligible Positions Eligible Positions Federal Apprenticeship Credit Eligible Positions Federal Apprenticeship Credit SR&ED \$ 350 \$