

HYDRO ONE NETWORKS INC.

TRANSMISSION

Calculation of Apprenticeship and Education Tax Credit

Test Years

2013 - 2014

Year Ending December 31

(\$ Thousands)

Line No.	Particulars	2013	2014
1	ON Coop Education Tax Credit	\$ 720	\$ 720
2	Eligible Positions	240	240
3			
4	ON Apprenticeship Credit	\$ 1,600	\$ 1,600
5	Eligible Positions	210	210
6			
7	Federal Apprenticeship Credit	\$ 280	\$ 280
8	Eligible Positions	140	140
9			
10	SR&ED	\$ 350	\$ 350
11			
12			
13	TOTAL TAX CREDIT	<u>\$ 2,950</u>	<u>\$ 2,950</u>