

**UNDERTAKING**

**Undertaking**

TO DESCRIBE THE REDUCTION IN SERVICES REPRESENTED BY THE  
RESPONSE IN EXHIBIT H, TAB 7, SCHEDULE 10(a)

**Response**

The following services are provided by the Taxation Department:

- preparation of corporate income tax returns
- preparation of monthly PST and GST returns
- handling of Ontario Ministry of Revenue tax audits
- handling tax audits as required
- provision of tax advice as required
- booking of accounting tax expense

The nature of the services provided has not changed. The Taxation Department provides the above mentioned services as required by Hydro One Inc. and these vary year by year driven by both the demands and requirements of Hydro One Inc. The common cost allocation for 2010 is based on an assessment by the Taxation Department of the support they expect to be providing to Hydro One Inc.