

UNDERTAKING

Undertaking

TO ADVISE THE NUMBER OF ELIGIBLE POSITIONS IN 2011 AND 2012 FOR
ONTARIO AND FEDERAL APPRENTICESHIP TAX CREDITS.

Response

We estimate the number of apprenticeship positions for transmission that may qualify for
the Federal and Ontario Apprenticeship Tax Credit to be:

	<u>2011</u>	<u>2012</u>
Ontario Apprenticeship Tax Credit	273	270
Federal Apprenticeship Tax Credit	140	107

However, please note that the following additional factors are to be considered when
calculating the actual amount of the tax credit for each eligible position:

- Tax credit percentage
- Number of months that the apprentice is employed during the year
- Salary paid to each apprentice during the year
- Maximum qualifying period (Federal -24 months; Ontario - 48 months)
- Maximum credit allowed for the year and in aggregate for each apprentice (Annual
Maximum: Federal - \$2,000; Ontario - \$10,000; Aggregate: Federal - \$4,000;
Ontario - \$40,000)