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1 **UNDERTAKING J16.4** 2 3 **Undertaking** 4 5 To advise which, if any, of the comparators in the Towers study were unionized work 6 environments. 7 8 9 10 11 12 Response 13 14 15 Attachment 1 to this response indicates (with an asterisk) the peer companies for which 16 unionized data was available to Willis Towers Watson in both the Total Direct Compensation (TDC) and Pension & Benefits benchmarking study at Ex. F4-3-1, 17 18 Attachment 2. 19 20 The benchmark peer companies voluntarily participate in the surveys and choose which jobs to submit data for based on their business needs and interests. For example, 21 22 Hydro One has unionized positions, but did not submit compensation data for those 23 unionized positions to Willis Towers Watson in the surveys underlying the TDC 24 benchmark. 25 26 For purposes of the TDC and Pension and Benefits benchmarking, OPG's positions 27 were matched against comparable jobs in the peer companies without regard to union 28 status.

Compensation Comparator Organizations

Utility Segment

#	Company (n = 29)				
1	Alberta Electric System Operator	16	FortisAlberta Inc.*		
2	Alcoa Canada	17	GE Energy		
3	Algonquin Power and Utilities Corp.	18	Hydro One Inc.		
4	Altalink*	19	Hydro Quebec*		
5	ArcelorMittal Montreal Inc.	20	Kinross Gold Corporation		
6	ATCO Group*	21	Newfoundland and Labrador Hydro Electric Corporation*		
7	Barrick Gold Corporation	22	Rio Tinto Alcan Canada		
8	BC Hydro Power & Authority*	23	Samuel, Son & Co., Ltd.		
9	Bruce Power LP*	24	SaskPower*		
10	Capital Power Corporation*	25	Spectra Energy Transmission*1		
11	Chevron Canada Limited	26	Toronto Hydro Electric*		
12	Enbridge Inc.*1	27	TransAlta Corporation*		
13	ENMAX Corporation*	28	TransCanada Corp.		
14	EPCOR Utilities Inc.*	29	United States Steel Canada		
15	ExxonMobil Canada				

Companies reporting unionized incumbent data are noted in purple and with an asterisk

¹ Data excludes Alberta incumbents

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Compensation Comparator OrganizationsNuclear Authorized Segment

#	Company (n = 10)	
1	Bruce Power*	
2	Dominion Resources	
3	Duke Energy	
4	Entergy*	
5	Exelon*	
6	FirstEnergy	
7	NextEra Energy*	
8	Public Service Enterprise Group	
9	Southern Company Services	
10	Tennessee Valley Authority	

Companies reporting unionized incumbent data (for nuclear authorized roles) are noted in purple and with an asterisk

Compensation Comparator Organizations General Industry Segment – Public Sector

#	Company (n = 23)			
Public Sector - weighted 50% for benchmarking purposes				
1	Alberta Electric System Operator			
2	Alberta Energy Regulator (previously Energy Resources Conservation Board)			
3	Bank of Canada			
4	BC Hydro Power & Authority*			
5	British Columbia Lottery Corporation			
6	Canada Post*			
7	Canadian Broadcasting Corporation/Radio Canada*			
8	CPP Investment Board			
9	ENMAX Corporation*			
10	EPCOR Utilities Inc.*			
11	Healthcare of Ontario Pension Plan*			
12	Hydro-Québec*			
13	Insurance Corporation of British Columbia (ICBC)*			
14	Loto-Québec*			
15	Newfoundland and Labrador Hydro Electric Corporation*			
16	SaskPower*			
17	SGI Canada*			
18	Toronto Hydro Electric*			
19	Treasury Board of Canada Secretariat*			
20	University Health Network			
21	VIA Rail Canada Inc.			
22	Workplace Safety & Insurance Board – Ontario*			
23	York University*			

Companies reporting unionized incumbent data are noted in purple and with an asterisk

Compensation Comparator Organizations General Industry Segment – Private Sector

#	Company (n = 58)					
Private Sector - weighted 50% for benchmarking purposes						
1	The Coca-Cola Company-Canada	30	Kinross Gold Corporation			
2	Air Canada	31	Kruger Inc.			
3	Alcoa Canada	32	Loblaw Companies Limited*			
4	Algonquin Power and Utilities Corp.	33	Magna International Inc.*			
5	AMEC Americas Limited	34	Manulife Financial Corporation			
6	ATCO Group*	35	Maple Leaf Foods Inc.			
7	ATS Automation Tooling Systems Inc	36	McCain Foods Limited			
8	Bank of Montreal	37	Molson Coors Canada			
9	BCE Inc.*	38	Nexen Energy ULC*			
10	Bruce Power LP*	39	Nissan Canada, Inc.			
11	Canada Colors and Chemicals Limited	40	Parmalat Canada			
12	Canadian Imperial Bank of Commerce	41	Procter & Gamble Inc.			
13	Canadian National Railway	42	Purolator Inc.			
14	Canadian Pacific Railway Ltd.	43	RBC Financial			
15	Canadian Tire Corporation	44	Rio Tinto Alcan Canada			
16	Capital Power Corporation*	45	RioCan Real Estate Investment Trust*			
17	Cargill Limited	46	Rogers Communications Inc.*			
18	Celestica Inc.	47	Rothmans Bensons & Hedges			
19	Chevron Canada Limited	48	Samuel, Son & Co., Ltd			
20	Enbridge Inc. *1	49	Scotiabank			
21	Encana Corporation	50	Spectra Energy ¹			
22	Ernst & Young Canada	51	Sun Life Financial			
23	FCA Canada Inc. (Formerly Chrysler Canada Inc.)	52	Talisman Energy Inc.			
24	Federal Express Canada Ltd.	53	TD Bank Financial Group			
25	Ford Motor Company of Canada, Limited	54	Toyota Motor Manufacturing Canada			
26	General Electric Canada	55	TransAlta Corporation*			
27	Gerdau Long Steel North America	56	TransCanada Corp.			
28	Hydro One Inc.	57	Unilever Canada*			
29	Johnson and Johnson Canada	58	Viterra Inc*			

Companies reporting unionized incumbent data are noted in purple and with an asterisk

1 Data will exclude Alberta incumbents

Compensation Comparator Organizations Pension & Benefits Analysis

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#	Public Sector (n=12)	#	Private Sector (n=12)
1	British Columbia Hydro and Power Authority*1	13	Bruce Power*
2	Canada Post Corporation*	14	Canadian Imperial Bank of Commerce*
3	Canadian Blood Services*	15	Canadian Tire Corporation
4	ENMAX Corporation*	16	Enbridge Gas Distribution*
5	EPCOR Utilities*	17	Honda Canada [†]
6	Hospital for Sick Children, The*1	18	Kinross Gold Corporation
7	Hydro One*1	19	Maple Leaf Foods*1
8	Hydro-Québec*	20	Rogers Communications*
9	Ontario Public Service*	21	Samuel, Son & Co* ^{†1}
10	SaskPower*	22	Sun Life Financial
11	Toronto Hydro-Electric System Limited*	23	TransAlta Corporation*
12	Workplace Safety & Insurance Board*	24	TransCanada Corp.

Companies with unionized employees, who have identical or similar benefits provided to their salaried non-union employees are noted in purple and with an asterisk

¹ Excluded from Society/PWU positioning.

[†] Excluded from Senior Executives positioning.