

ACCENTURE SCA, ACCENTURE INTERNATIONAL SARL AND ACCENTURE INC.
REAFFIRMATION OF PERFORMANCE GUARANTEE AND UNDERTAKING

April 6, 2006

British Columbia Hydro and Power Authority
333 Dunsmuir Street
Vancouver, B.C.
V6B 5R3
Attention: Director, Strategic Partnerships

BCH Services Asset Corp.,
333 Dunsmuir Street
Vancouver, B.C.
V6B 5R3
Attention: President

Re: Amended and Restated Master Services Agreement

Dear Sirs:

Accenture Business Services of British Columbia Limited Partnership ("**ABSBC**") and Accenture Business Services General Partner Inc. ("**ABSGP**", and together with ABSBC, the "**Subsidiaries**"), each an indirect subsidiary of Accenture International SARL, a *société à responsabilité limitée*, organized and existing under the laws of the Grand-Duchy of Luxembourg ("**SARL**"), are parties to the following agreements:

- (a) a Master Services Agreement, dated as of January 31, 2003, among British Columbia Hydro and Power Authority, a corporation organized under the laws of British Columbia ("**BCH**") and the Subsidiaries (the "**MSA**");
- (b) a Marketing Alliance Agreement, dated as of January 31, 2003, among the Subsidiaries, Accenture Inc., a corporation incorporated under the laws of Ontario ("**Accenture Canada**"), and BCH (the "**MAA**");
- (c) an Amended and Restated Limited Partnership Agreement of ABSBC (the "**Partnership Agreement**"), dated as of January 31, 2003, among ABSGP (as general partner), Accenture Canada (as a limited partner), BCH Services Asset Corp., a company organized under the laws of British Columbia ("**BCH SAC**") (as a limited partner), and BCH (as a guarantor); and
- (d) a Master Transfer Agreement, dated as of January 31, 2003, among the Subsidiaries, BCH and Westech Information Systems Inc.

SARL, Accenture Inc., a corporation organized under the laws of the State of Delaware in the United States ("**Accenture US**"), and Accenture SCA, a *société en commandite par actions*, organized and existing under the laws of the Grand-Duchy of Luxembourg ("**SCA**"), as of January 31, 2003 entered into that certain Accenture International SARL and Accenture Inc. Performance Guarantee and Undertaking of

Accenture SCA in favour of BCH and BCH SAC (the "*Parent Company Guarantee*") guaranteeing the Obligations (as the same are defined in the Parent Company Guarantee) of each of the Subsidiaries.

Each of SARL, Accenture US and SCA acknowledges and agrees:

- (a) that the parties to the MSA, the MAA and the Partnership Agreement have agreed to amend these agreements by entering into (i) an Amended and Restated Master Services Agreement dated April 1, 2006, (ii) an Amending Agreement in respect of the Partnership Agreement dated April 1, 2006, and (iii) an Amending Agreement in respect of the MAA dated April 1, 2006 (collectively, the "*Amended Agreements*");
- (b) that it has been made aware of, and fully understands, accepts and consents to, all amendments (including the adoption of permanent pricing terms) to the MSA, the MAA and the Partnership Agreement, as such amendments are incorporated into the Amended Agreements; and
- (c) that it shall continue to be bound by all of its covenants, obligations, guarantees, representations and warranties set forth in the Parent Company Guarantee, and reaffirms all of its obligations to BCH and BCH SAC under the Parent Company Guarantee, notwithstanding the execution of the Amended Agreements.

Accepted and agreed to this 29 day of May, 2006 by:

ACCENTURE INTERNATIONAL SARL

By: _____

Name: Michael E. Hughes
Title: Manager

Accepted and agreed to this 29 day of May, 2006 by:

ACCENTURE INC.

By: _____

Name: N. James Shachoy
Title: Director

Accepted and agreed to this 29 day of May, 2006 by:

ACCENTURE SCA

represented by its General Partner, Accenture Ltd,
itself represented by its duly authorized signatory

By: _____

Name: N. James Shachoy
Title: Authorized Signatory

Accenture SCA in favour of BCH and BCH SAC (the "Parent Company Guarantee") guaranteeing the Obligations (as the same are defined in the Parent Company Guarantee) of each of the Subsidiaries.

Each of SARL, Accenture US and SCA acknowledges and agrees:

- (a) that the parties to the MSA, the MAA and the Partnership Agreement have agreed to amend these agreements by entering into (i) an Amended and Restated Master Services Agreement dated April 1, 2006, (ii) an Amending Agreement in respect of the Partnership Agreement dated April 1, 2006, and (iii) an Amending Agreement in respect of the MAA dated April 1, 2006 (collectively, the "Amended Agreements");
- (b) that it has been made aware of, and fully understands, accepts and consents to, all amendments (including the adoption of permanent pricing terms) to the MSA, the MAA and the Partnership Agreement, as such amendments are incorporated into the Amended Agreements; and
- (c) that it shall continue to be bound by all of its covenants, obligations, guarantees, representations and warranties set forth in the Parent Company Guarantee, and reaffirms all of its obligations to BCH and BCH SAC under the Parent Company Guarantee, notwithstanding the execution of the Amended Agreements.

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ACCENTURE INC.

By: N. James Shachoy

Name: N. James Shachoy
Title: Director

Accepted and agreed to this 29 day of May, 2006 by:

ACCENTURE SCA

represented by its General Partner, Accenture Ltd,
itself represented by its duly authorized signatory

By: N. James Shachoy
Name: N. James Shachoy
Title: Authorized Signatory