

Numbers may not add due to rounding.

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 EB-2013-0321
 Ex J13.5 Attachment 1

Table 1
 Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Newly Regulated Hydroelectric (\$M)
 Year Ending December 31, 2013

Line No.	Class	Undepreciated Capital Cost at Beginning of Year ¹	Cost of Acquisitions	Net Adjustments	Proceeds of Dispositions	(a)+(b)+(c)-(d) UCC1	50% Rule	(e)-(f) Reduced Undepreciated Capital Cost	CCA Rate	Recapture/ Terminal Loss	Capital Cost Allowance	(e)-(j)+(i) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	536.0	43.6	(1.5)	0.0	578.0	21.8	556.3	4%	0.0	22.3	555.8
2	1-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4%	0.0	0.0	0.0
3	1.1	2.5	1.3	0.0	0.0	3.9	0.7	3.2	6%	0.0	0.2	3.7
4	1.1-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6%	0.0	0.0	0.0
5	2	705.3	0.0	(0.0)	0.0	705.3	0.0	705.3	6%	0.0	42.3	662.9
6	3	0.4	0.0	0.0	0.0	0.4	0.0	0.4	5%	0.0	0.0	0.4
7	8	18.3	1.2	0.9	0.2	20.2	0.5	19.7	20%	0.0	3.9	16.3
8	10	0.7	0.2	0.0	0.1	0.8	0.1	0.8	30%	0.0	0.2	0.6
9	12	0.6	1.3	0.0	0.0	1.9	0.6	1.2	100%	0.0	1.2	0.6
10	13	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0	0.0
11	17	136.9	17.0	0.1	0.0	154.1	8.5	145.6	8%	0.0	11.6	142.4
12	17-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8%	0.0	0.0	0.0
13	38	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
14	42	2.8	0.0	0.6	0.0	3.3	0.0	3.3	12%	0.0	0.4	2.9
15	43.1	0.4	0.0	0.0	0.0	0.4	0.0	0.4	30%	0.0	0.1	0.3
16	43.2	7.3	7.9	0.0	0.0	15.2	4.0	11.3	50%	0.0	5.6	9.6
17	45	0.2	0.0	0.0	0.0	0.2	0.0	0.2	45%	0.0	0.1	0.1
18	50	0.2	0.4	0.0	0.0	0.6	0.2	0.4	55%	0.0	0.2	0.4
19	52	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100%	0.0	0.0	0.0
20	Total	1,411.7	72.9	0.0	0.4	1,484.3	36.3	1,448.0		0.0	88.3	1,396.0

Notes:

1 From Ex. L-6.13-1 Staff-170, Attachment 1, Table 1, col. (k)

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Table 2
 Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Newly Regulated Hydroelectric (\$M)
Year Ending December 31, 2014

Line No.	Class	Undepreciated Capital Cost at Beginning of Year	Cost of Acquisitions	Net Adjustments	Proceeds of Dispositions	(a)+(b)+(c)-(d) UCC1	50% Rule	(e)-(f) Reduced Undepreciated Capital Cost	CCA Rate	Recapture/ Terminal Loss	Capital Cost Allowance	(e)-(j)+(i) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	555.8	24.9	0.0	0.0	580.7	12.5	568.3	4%	0.0	22.7	558.0
2	1-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4%	0.0	0.0	0.0
3	1.1	3.7	0.0	0.0	0.0	3.7	0.0	3.7	6%	0.0	0.2	3.4
4	1.1-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6%	0.0	0.0	0.0
5	2	662.9	0.0	0.0	0.0	662.9	0.0	662.9	6%	0.0	39.8	623.2
6	3	0.4	0.0	0.0	0.0	0.4	0.0	0.4	5%	0.0	0.0	0.4
7	8	16.3	16.3	0.0	0.0	32.5	8.1	24.4	20%	0.0	4.9	27.7
8	10	0.6	3.4	0.0	0.0	4.0	1.7	2.3	30%	0.0	0.7	3.4
9	12	0.6	4.6	0.0	0.0	5.2	2.3	2.9	100%	0.0	2.9	2.3
10	13	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0	0.0
11	17	142.4	19.5	0.0	0.0	161.9	9.8	152.2	8%	0.0	12.2	149.8
12	17-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8%	0.0	0.0	0.0
13	38	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
14	42	2.9	0.1	0.0	0.0	3.0	0.1	3.0	12%	0.0	0.4	2.7
15	43.1	0.3	0.0	0.0	0.0	0.3	0.0	0.3	30%	0.0	0.1	0.2
16	43.2	9.6	0.0	0.0	0.0	9.6	0.0	9.6	50%	0.0	4.8	4.8
17	45	0.1	0.0	0.0	0.0	0.1	0.0	0.1	45%	0.0	0.1	0.1
18	50	0.4	0.0	0.0	0.0	0.4	0.0	0.4	55%	0.0	0.2	0.2
19	52	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100%	0.0	0.0	0.0
20	Total	1,396.0	68.9	0.0	0.0	1,464.9	34.5	1,430.4		0.0	88.9	1,376.0

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Table 3
 Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Newly Regulated Hydroelectric (\$M)
Year Ending December 31, 2015

Line No.	Class	Undepreciated Capital Cost at Beginning of Year	Cost of Acquisitions	Net Adjustments	Proceeds of Dispositions	(a)+(b)+(c)-(d) UCC1	50% Rule	(e)-(f) Reduced Undepreciated Capital Cost	CCA Rate	Recapture/ Terminal Loss	Capital Cost Allowance	(e)-(j)+(i) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1	558.0	27.4	0.0	0.0	585.4	13.7	571.7	4%	0.0	22.9	562.5
2	1-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4%	0.0	0.0	0.0
3	1.1	3.4	0.0	0.0	0.0	3.4	0.0	3.4	6%	0.0	0.2	3.2
4	1.1-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6%	0.0	0.0	0.0
5	2	623.2	0.0	0.0	0.0	623.2	0.0	623.2	6%	0.0	37.4	585.8
6	3	0.4	0.0	0.0	0.0	0.4	0.0	0.4	5%	0.0	0.0	0.3
7	8	27.7	17.9	0.0	0.0	45.5	8.9	36.6	20%	0.0	7.3	38.2
8	10	3.4	3.8	0.0	0.0	7.1	1.9	5.2	30%	0.0	1.6	5.6
9	12	2.3	5.0	0.0	0.0	7.3	2.5	4.8	100%	0.0	4.8	2.5
10	13	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0	0.0
11	17	149.8	21.4	0.0	0.0	171.2	10.7	160.5	8%	0.0	12.8	158.4
12	17-rolling start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8%	0.0	0.0	0.0
13	38	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
14	42	2.7	0.1	0.0	0.0	2.8	0.1	2.8	12%	0.0	0.3	2.5
15	43.1	0.2	0.0	0.0	0.0	0.2	0.0	0.2	30%	0.0	0.1	0.1
16	43.2	4.8	0.0	0.0	0.0	4.8	0.0	4.8	50%	0.0	2.4	2.4
17	45	0.1	0.0	0.0	0.0	0.1	0.0	0.1	45%	0.0	0.0	0.0
18	50	0.2	0.0	0.0	0.0	0.2	0.0	0.2	55%	0.0	0.1	0.1
19	52	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100%	0.0	0.0	0.0
20	Total	1,376.0	75.7	0.0	0.0	1,451.7	37.9	1,413.8		0.0	89.9	1,361.7