Numbers may not add due to rounding.

Table 1
Taxes - Hydroelectric ($M)

Intentionally Left Blank

Numbers may not add due to rounding.

Table 2
Taxes - Nuclear ($M)

Line No.	Cost Item	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**Income Tax[1,2]**	(39.5)	(27.7)	(4.2)	33.1	66.8	(17.6)	(16.5)	(16.3)	(16.4)	(16.1)	(15.9)
	Property Tax:											
2	**Darlington NGS**	9.4	8.5	8.3	8.4	8.0	8.4	8.7	8.9	9.1	9.5	9.8
3	**Pickering NGS**	4.8	4.5	4.4	4.1	4.0	4.2	4.3	4.4	4.5	3.1	0.0
4	**Sub-total**	14.1	13.0	12.7	12.5	12.0	12.6	12.9	13.2	13.6	12.7	9.8
5	**Total**	(25.4)	(14.7)	8.5	45.6	78.8	(5.0)	(3.6)	(3.1)	(2.8)	(3.4)	(6.1)

Notes:

1 The income tax expense is calculated on a combined basis for OPG's prescr bed facilities for the years 2016 to 2021. As described in Ex. F4-2-1, the resulting expense is allocated between the regulated hydroelectric and nuclear businesses on the basis of each business's taxable income, and for SR&ED ITCs, on the basis of the underlying expenditures.

2 Amounts for 2022 to 2026 are from Ex. F4-2-1 Table 3a, line 29.

Numbers may not add due to rounding.

Table 3
Calculation of Regulatory Income Taxes for Prescribed Facilities ($M)
Years Ending December 31 2016-2021

Line No.	Particulars	Note	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
			(a)	(b)	(c)	(d)	(e)	(f)
	Determination of Regulatory Taxable Income							
1	**Regulatory Earnings Before Tax**	1	186.0	281.1	618 2	954.7	981.4	817.9
	Additions for Regulatory Tax Purposes							
2	**Depreciation and Amortization**		444.0	486.0	551 9	570.1	751.5	481.3
3	**Nuclear Waste Management Expenses**		59.1	55.7	56 2	65.6	57.8	58.9
4	**Receipts from Nuclear Segregated Funds**		38.5	40.3	49 0	44.6	65.5	117.6
5	**Pension and OPEB Accrual**		333.0	297.3	283.4	271.1	271.8	285.2
6	**Regulatory Asset Amortization - Bruce Lease Net Revenues Variance Account**		165.3	0.0	(7 2)	(17.3)	(10.2)	49.1
7	**Regulatory Asset Amortization - Pension & OPEB Cash Versus Accrual Differential Deferral Act**		0.0	0.0	0 0	51.1	51.1	51.1
8	**Regulatory Liability Amortization - Income and Other Taxes Variance Account**		(8.9)	0.0	(0 6)	(2.8)	(2.1)	(4.5)
9	**Reversal of Niagara Tunnel Disallowance**		(21.6)	0.0	0 0	0.0	0.0	0.0
10	**Adjustment Related to Financing Cost for Nuclear Liabilities**		65.9	48.1	19 9	13.3	6.0	4.0
11	**Taxable SR&ED Investment Tax Credits**	7	44.3	39.5	37 6	31.8	21.1	20.7
12	**Other**		69.9	62.5	83 6	55.2	81.5	54.8
13	**Total Additions**		1,189.4	1,029.4	1,073 8	1,082.6	1,293.9	1,118.1
	Deductions for Regulatory Tax Purposes							
14	**CCA**	2,3	485.0	542.9	627 2	870.6	895.4	1,017.3
15	**Cash Expenditures for Nuclear Waste Management & Decommissioning**		128.8	169.2	150 5	146.3	257.0	314.2
16	**Contributions to Nuclear Segregated Funds**		176.7	102.5	102 5	102.5	102.5	102.5
17	**Pension Plan Contributions**		234.0	196.7	180 5	165.3	174.8	175.5
18	**OPEB/SPP Payments**		99.0	100.6	102 9	105.8	97.0	109.7
19	**Reversal of Return on Rate Base Recorded in Deferral and Variance Accounts**		9.3	16.1	16 9	25.0	(31.9)	36.8
20	**Deductible SR&ED Qualifying Expenditures**		149.4	126.5	74 6	76.2	58.8	54.9
21	**Other**		22.9	8.9	6.1	11.5	1.6	1.6
22	**Total Deductions**		1,304.9	1,263.5	1,261.1	1,503.4	1,555.2	1,812.5
23	**Regulatory Taxable Income/(Loss) Before Tax Loss Carry-Over (line 1 + line 13 - line 22)**		70.4	46.9	430 9	534.0	720.1	123.4
24	**Tax Loss Carry-Over**	4, 5	0.0	0.0	0 0	0.0	0.0	0.0
25	**Regulatory Taxable Income After Tax Loss Carry-Over (line 23 + line 24)**		70.4	46.9	430 9	534.0	720.1	123.4
26	**Regulatory Income Taxes - Federal (line 25 x line 30)**		10.6	7.0	64 6	80.1	108.0	18.5
27	**Regulatory Income Taxes - Provincial (line 25 x line 31)**		7.0	4.7	43.1	53.4	72.0	12.3
28	**Regulatory Income Taxes - SR&ED Investment Tax Credits**	8	(39.7)	(29.2)	(24.1)	(22.9)	(20.9)	(20.0)
29	**Total Regulatory Income Taxes (line 26 + line 27 + line 28)**		(22.1)	(17.5)	83 6	110.6	159.1	10.9
	Income Tax Rate							
30	**Federal Tax**		15.00%	15.00%	15 00%	15.00%	15.00%	15.00%
31	**Provincial Tax net of Manufacturing & Processing Profits Deduction**		10.00%	10.00%	10 00%	10.00%	10.00%	10.00%
32	**Total Income Tax Rate**		25.00%	25.00%	25 00%	25.00%	25.00%	25.00%

For notes see Table 3c.

Numbers may not add due to rounding.

Table 3a
Calculation of Regulatory Income Taxes - Nuclear ($M)
Years Ending December 31 2022-2026

Line No.	Particulars	Note	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan
			(a)	(b)	(c)	(d)	(e)
	Determination of Regulatory Taxable Income						
1	**Regulatory Earnings Before Tax**	1	236.9	236 2	348.6	441.5	468.7
	Additions for Regulatory Tax Purposes						
2	**Depreciation and Amortization**		553.0	471 5	578.7	521.6	568.6
3	**Nuclear Waste Management Expenses**		57.3	68 9	72.3	52.1	47.1
4	**Receipts from Nuclear Segregated Funds**		82.5	104 3	136.4	284.2	529.3
5	**Pension and OPEB Accrual**		311.7	294.1	272.8	228.2	182.6
6	**Regulatory Asset Amortization - Bruce Lease Net Revenues Variance Account**		28.0	28 0	28.0	21.1	21.1
7	**Regulatory Asset Amortization - Pension & OPEB Cash Versus Accrual Differential Deferral Act**		152.7	152.7	152.7	108.8	108.8
8	**Regulatory Liability Amortization - Income and Other Taxes Variance Account**		(1.6)	(1 6)	(1.6)	0.0	0.0
9	**Reversal of Niagara Tunnel Disallowance**		0.0	0 0	0.0	0.0	0.0
10	**Adjustment Related to Financing Cost for Nuclear Liabilities**		3.6	0 0	0.0	0.0	0.0
11	**Taxable SR&ED Investment Tax Credits of Prior Periods & Current Provincial Portion**	7	17.4	16 5	16.3	16.3	16.1
12	**Other**		73.2	76 2	35.5	4.4	(69.3)
13	**Total Additions**		1,277.8	1,210.7	1,291.2	1,236.7	1,404.4
	Deductions for Regulatory Tax Purposes						
14	**CCA**	2,3	839.5	878 8	834.1	860.2	828.5
15	**Cash Expenditures for Nuclear Waste & Decommissioning**		269.6	262.7	306.1	463.9	638.4
16	**Contributions to Nuclear Segregated Funds and Earnings**		244.4	100 6	100.6	0.0	0.0
17	**Pension Plan Contributions**		148.5	151 5	152.1	151.7	123.0
18	**OPEB Payments**		98.0	101.4	103.2	103.8	104.2
19	**Reversal of Return on Rate Base Recorded in Deferral and Variance Accounts**		0.0	0 0	0.0	0.0	0.0
20	**Deductible SR&ED Qualifying Expenditures**		35.0	34 2	34.4	33.1	32.3
21	**Other**		0.0	0 0	6.1	6.3	6.9
22	**Total Deductions**		1,634.9	1,529 2	1,536.7	1,619.2	1,733.2
23	**Regulatory Taxable Income Before Tax Loss Carry-Over** (line 1 + line 13 - line 22)		(120.3)	(82 3)	103.2	59.0	139.8
24	**Tax Loss Carry-Over / (Applied)**	4, 5	120.3	82 3	(103.2)	(59.0)	(139.8)
25	**Regulatory Taxable Income After Tax Loss Carry-Over** (line 23 + line 24)		0.0	0 0	0.0	0.0	0.0
26	**Regulatory Income Taxes - Federal** (line 24 x line 30)		0.0	0 0	0.0	0.0	0.0
27	**Regulatory Income Taxes - Provincial** (line 24 x line 31)		0.0	0 0	0.0	0.0	0.0
28	**Regulatory Income Taxes - SR&ED Investment Tax Credits**	8	(16.5)	(16 3)	(16.4)	(16.1)	(15.9)
29	**Total Regulatory Income Taxes** (line 26 + line 27 + line 28)		(16.5)	(16 3)	(16.4)	(16.1)	(15.9)
	Income Tax Rate						
30	**Federal Tax**		15 00%	15.00%	15.00%	15.00%	15.00%
31	**Provincial Tax net of Manufacturing & Processing Profits Deduction**		10 00%	10.00%	10.00%	10.00%	10.00%
32	**Total Income Tax Rate**		25 00%	25.00%	25.00%	25.00%	25.00%

For notes see Table 3c.

Numbers may not add due to rounding.

Table 3b

2022 - 2026 Summary of Nuclear Regulatory Losses ($M)

Line No.	Particulars	Note	2022	2023	2024	2025	2026
			(a)	(b)	(c)	(d)	(e)
1	**Tax Loss Brought Forward**	1	(321.1)	(441.4)	(523.7)	(420.5)	(361.5)
2	**Income/(Loss) for the Year**	2	(120.3)	(82.3)	0.0	0.0	0.0
3	**Tax Loss Applied**	3	0.0	0.0	103.2	59.0	139.8
4	**Tax Loss Carried Forward** (Line 1 + Line 2 + Line 3)		(441.4)	(523.7)	(420.5)	(361.5)	(221.7)

Notes:

1 2022: Tax Loss Brought Forward per EB-2016-0152 PAO Appendix A, Table 22, line 4, col. (e).

2 Ex. F4-2-1, Table 3a, line 24, col. (a) for 2022 and (b) for 2023.

3 Ex. F4-2-1, Table 3a, line 24, col. (c) for 2024, (d) for 2025, and (e) for 2026.

Numbers may not add due to rounding.

Table 3c
Notes to Table 3, 3a and 3b
Calculation of Regulatory Income Taxes ($M)
Years Ending December 31, 2022-2026

Notes:

1 Regulatory Earnings Before Tax for 2020 - 2021 are from Ex. I1-1-1, Tables 4 & 5, line 25. Regulatory Earnings Before Tax for 2022 - 2026 are calculated as follows :

Line No.	Item	Reference	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan
			(a)	(b)	(c)	(d)	(e)
1a	After Tax Return on Equity - Presecribed Nuclear Facilities	Ex. I1-1-1, Table 1, line 12	360.6	366.5	469.6	519.9	555.1
2a	Less: Bruce Lease Net Revenues	Ex. G2-2-1, Table 1, Line 3	(45.6)	(38.7)	(48.1)	(46.5)	(38.3)
3a		line 1a - line 2a	406.2	405.2	517.7	566.4	593.4
4a	Additions for Regulatory Tax Purposes	line 13	1,277.8	1,210.7	1,291.2	1,236.7	1,404.4
5a	Less: Regulatory Asset Amort - Pension & OPEB Cash Vs Accrual Diff Def Act	Ex. H1-2-1 Table 2, Lines 15-17 & 19	152.7	152.7	152.7	108.8	108.8
6a	Deductions for Regulatory Tax Purposes	line 22	1,634.9	1,529.2	1,536.7	1,619.2	1,733.2
7a		line 3a + line 4a - line 5a - line 6a	(103.7)	(66.0)	119.6	75.2	155.7
8a	Regulatory Income Taxes - Federal	(lines 7a + 14a + 28) x line 30/ (1 - line 32)	(18.0)	(12.3)	15.5	8.9	21.0
9a	Regulatory Income Taxes - Provincial	(lines 6a + 14a + 28) x line 31 / (1 - line 32)	(12.0)	(8.2)	10.3	5.9	14.0
10a	Regulatory Income Taxes - SR&ED Investment Tax Credits	line 28	(16.5)	(16.3)	(16.4)	(16.1)	(15.9)
11a	Total Regulatory Income Taxes Before Loss Carry-Over	line 8a + line 9a + line 10a	(46.6)	(36.9)	9.4	(1.3)	19.0
12a	Decrease in Regulatory Income Taxes Due to Tax Loss Carry-Over - Federal	line 24 x line 30	18.0	12.3	(15.5)	(8.9)	(21.0)
13a	Decrease in Regulatory Income Taxes Due to Tax Loss Carry-Over - Provincial	line 24 x line 31	12.0	8.2	(10.3)	(5.9)	(14.0)
14a	Reduction in Total Regulatory Income Taxes Due to Loss Carry-Over	line 12a + line 13a	30.1	20.6	(25.8)	(14.8)	(35.0)
15a	Regulatory Income Taxes After Tax Loss Carry-Over - Federal	line 8a + line 12a	(0.0)	0.0	(0.0)	0.0	0.0
16a	Regulatory Income Taxes After Tax Loss Carry-Over - Provincial	line 9a + line 13a	(0.0)	0.0	(0.0)	0.0	0.0
17a	Regulatory Income Taxes - SR&ED Investment Tax Credits	line 28	(16.5)	(16.3)	(16.4)	(16.1)	(15.9)
18a	Total Regulatory Income Taxes After Tax Loss Carry-Over	line 15a + line 16a + line 17a	(16.5)	(16.3)	(16.4)	(16.1)	(15.9)
19a	After Tax Return on Equity	line 1a	360.6	366.5	469.6	519.9	555.1
20a	Less: Bruce Lease Net Revenues	line 2a	(45.6)	(38.7)	(48.1)	(46.5)	(38.3)
21a	Less: Regulatory Asset Amort - Pension & OPEB Cash Vs Accrual Diff Def Act	line 5a	152.7	152.7	152.7	108.8	108.8
22a	Add: Total Regulatory Income Taxes After Tax Loss Carry-Over	line 17a	(16.5)	(16.3)	(16.4)	(16.1)	(15.9)
23a	Regulatory Earnings Before Tax	lines 19a - 20a - 21a + 22a	236.9	236.2	348.6	441.5	468.7

2 Amounts are from Ex. F4-2-1 Tables 5-15, col. (j).

3 As discussed in Ex. F4-2-1, section 3.2.1, OPG has elected to claim "long-term project" CCA for the Darlington Refurbishment Project expenditures available under the Income Tax Act (Canada). Resulting total annual CCA for the Darlington Refurbishment Project expenditures is as follows: 2016 - $131.5M, 2017 - $183.9M, 2018 - $254.5M, 2019 - $417.51M, 2020 - $432.2M, 2021 - $481.9M, 2022 - $527.6M, 2023 - $554.4M, 2024 - $543.8M, 2025 - $542.1M, 2026 - $523.1M.

4 As discussed in Ex. F4-2-1, section 3.1, in a situation where a tax loss is forecast in a given year(s) of the IR term, the loss is applied (carried back or carried forward) to reduce the nuclear business unit's taxable income in other years of the IR term, with any remaining tax losses carried forward to future IR terms.

5 The tax loss brought forward per EB-2016-0152 PAO Appendix A, Table 22, line 4, col. (e) will be applied to reduce the 2024 to 2026 revenue requirement as noted in Ex F4-2-1 Table 3b, column (c), (d), and (e).

6 To enable reconciliation to historical and bridge year regulatory ROE calculations, adjustments are made to the regulatory income taxes presented at line 29. line is to reflect the inclusion of income tax amounts in certain deferral and variance accounts (i.e., the impact of tax additions and deductions that represent items for which the tax cost or benefit is being passed on to ratepayers through deferral and variance accounts); and line (c) is to exclude the benefit of tax losses forecasted in EB-2016-0152 to be carried forward beyond the 2017-2021 period.

		2016	**2017**	**2018**	**2019**	**2020**	**2021**
(a)	Regulatory Income Taxes (line 29)	(22.1)	(17.5)	83.6	110.6	159.1	10.9
(b)	Income Tax Amounts Recorded in Deferral and Variance Account	36.6	14.7	4.5	27.4	24.1	28.2
(c)	Tax Losses Carried Forward Beyond 2017-2021 (per EB-2016-0152 PAO, App. A, Table 22)	-	(0.0)	9.3	38.5	(0.0)	32.5
(d)	Regulatory Income Taxes for Regulatory ROE Purposes: (line (a) + (b) + (c))	14.5	(2.8)	97.4	176.5	183.2	71.6

7 For tax return reconciliation purposes, Taxable SR&ED Investment Tax Credits are shown at 100% recognition percentage for the historical and bridge years. For the IR term, these amounts are shown at the accounting recognition percentage of 75% for consistency with the SR&ED ITCs at line 28.

8 As indicated in EB-2016-0152 Reply Argument, p. 173, footnote 94, beginning in 2017, SR&ED ITCs are presented in the year earned at the accounting recognition percentage of 75%. For 2016, the previous SR&ED ITC presentation approach is used (see EB-2016-0152 Ex. L-6.10-1 Staff-188).

Numbers may not add due to rounding.

Table 4
Reconciliation of OPG's Tax Returns to Regulatory Income Tax Calculation for Prescribed Facilities ($M)
Year Ending December 31 2019

Line No.	Particulars	2019 Tax Returns					Adjustments		(e) - (f) - (g)
		OPG Inc.	Subsidiaries	(a) + (b) Total[1]	Unregulated	(c) - (d) Regulated[2]	Bruce Lease[3]	Other Adjustments[4]	Regulatory Tax Calc'n[5]
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Determination of Taxable Income								
1	**Earnings Before Tax**	[redacted]				1,488.2	981.4	(447 9)	954.7
	Additions for Tax Purposes								
2	**Depreciation and Amortization**					546.9	69.7	(92 9)	570 0
3	**Nuclear Waste Management Expenses (incl Accretion Expense)**					1,157.5	555.1	536 8	65 6
4	**Receipts from Nuclear Segregated Funds**					91.9	47.6	(0 2)	44 6
5	**Pension and OPEB Accrual**					424.1	0.0	152 9	271.1
6	**Regulatory Asset Amortization - Bruce Lease Net Revenues Variance Account**					(17.3)	0.0	0 0	(17 3)
7	**Regulatory Liability Amortization - Income and Other Taxes Variance Account**					(2.8)	0.0	0 0	(2 8)
8	**Regulatory Asset and Liability Amortization - Other Variance and Deferral Accounts**					290.5	0.0	239 5	51.1
9	**Adjustment Related to Financing Cost for Nuclear Liabilities**					0.0	0.0	(13 3)	13 3
10	**Taxable SR&ED Investment Tax Credits**					31.8	0.0	0 0	31 8
11	**Disallowance of Niagara Tunnel Project Expenditures**					0.0	0.0	0 0	0 0
12	**Other**					61.2	(4.2)	10 2	55 2
13	**Total Additions**					2,583.8	668.2	833 0	1,082 5
	Deductions for Tax Purposes								
14	**CCA**					885.5	10.7	4 2	870.7
15	**Cash Expenditures for Nuclear Waste Mngmt & Decommissioning and Facilities Removal**					294.0	147.6	0 0	146 3
16	**Contributions to and Earnings on Nuclear Segregated Funds**					901.9	321.3	478.1	102 5
17	**Pension Plan Contributions**					165.3	0.0	0 0	165 3
18	**OPEB/SPP Payments**					105.8	0.0	0 0	105 8
19	**Reversal of Nuclear Liability Deferral Account Additions**					0.0	0.0	0 0	0 0
20	**Reversal of Pension and OPEB Cost Variance Account Additions**					15 955	0.0	16 0	0 0
21	**Reversal of Regulatory Asset and Liability - Other Deferral and Variance Account Additions**					48.9	0.0	48 9	0 0
22	**Reversal of Return on Rate Base Recorded in Deferral and Variance Accounts**					0.0	0.0	(25 0)	25 0
23	**Deductible SR&ED Qualifying Expenditures**					76.2	0.0	0 0	76 2
24	**Construction In Progress Interest Capitalized**					215.4	0.0	215.4	0 0
25	**Other**					11.0	0.0	(0 5)	11 5
26	**Total Deductions**					2,720.0	479.6	737 0	1,503.4
27	**Taxable Income** (line 1 + line 13 - line 26)					1,351.9	1,169.9	(351 9)	533 9

Notes:

1 Represents the consolidated OPG amounts from its Canadian operations as reported in OPG's 2019 audited consolidated financial statements.

2 Represents amounts for OPG's "regulated" segments as reported in accordance with generally accepted accounting principles in OPG's audited consolidated financial statements.

3 Represents Bruce Lease net revenues included in col. (f). Bruce Lease earnings before tax at line 1 are as per Ex. G2-2-1 Table 5, col. (d), line 1 and taxable income at line 27 as per Ex. G2-2-1 Table 7, col. (d), line 17.

4 Represents items of income and expense reflected in OPG's income tax returns that do not form part of the regulatory income tax calculations as per OEB-approved methodology, and vice versa, as well as as line item presentation differences between the tax returns and the regulatory income tax calculation that do not impact taxable income

5 Amounts are as shown in Ex. F4-2-1 Table 3, col. (d).

Numbers may not add due to rounding.

Table 5
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2016

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	646.1	69.5	(1.8)	0.0	713.8	34.7	679.1	4%	0.0	27.2	686.6
2	**1-rolling start**	20.5	28.3	(20.5)	0.0	28.3	0.0	28.3	4%	0.0	1.1	27.2
3	**1.1**	290.5	36.7	1.1	0.0	328.4	18.3	310.0	6%	0.0	18.6	309.8
4	**1.1-rolling start**	64.5	159.0	21.2	0.0	244.6	0.0	244.6	6%	0.0	14.7	230.0
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	246.1	16.8	(3.2)	0.4	259.3	8.2	251.1	20%	0.0	50.2	209.1
9	**8-rolling start**	1.6	88.1	0.0	0.0	89.7	0.0	89.7	20%	0.0	17.9	71.7
10	**10**	7.6	0.2	0.0	0.1	7.7	0.0	7.7	30%	0.0	2.3	5.4
11	**12**	2.9	21.3	0.0	0.0	24.2	10.7	13.5	100%	0.0	13.5	10.7
12	**13**	3.1	0.0	0.0	0.0	3.1	0.0	3.1	N/A	0.0	0.8	2.3
13	**17**	821.6	538.4	3.8	0.0	1,363.8	269.2	1,094.6	8%	0.0	87.6	1,276.2
14	**17-rolling start**	323.7	151.4	(0.6)	0.0	474.5	0.0	474.5	8%	0.0	38.0	436.5
15	**42**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	12%	0.0	(0.0)	(0.0)
16	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
17	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
18	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
19	**50**	3.1	5.2	0.0	0.0	8.3	2.6	5.7	55%	0.0	3.1	5.2
20	**Total**	2,431.3	1,114.8	(0.0)	0.5	3,545.6	343.7	3,201.9		0.0	275.0	3,270.6

Numbers may not add due to rounding.

Table 6
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2017

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	686.6	68.4	0.0	0.0	755.1	34.2	720.9	4%	0.0	28.8	726.2
2	**1-rolling start**	27.2	114.1	0.0	0.0	141.2	0.0	141.2	4%	0.0	5.6	135.6
3	**1.1**	309.8	122.0	(7.5)	0.0	424.3	61.0	363.3	6%	0.0	21.8	402.5
4	**1.1-rolling start**	230.0	53.7	0.0	0.0	283.7	0.0	283.7	6%	0.0	17.0	266.7
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	209.1	65.4	0.0	0.6	273.9	32.4	241.5	20%	0.0	48.3	225.6
9	**8-rolling start**	71.7	1.6	0.0	0.0	73.4	0.0	73.4	20%	0.0	14.7	58.7
10	**10**	5.4	0.6	0.0	0.1	5.9	0.0	5.9	30%	0.0	1.8	4.1
11	**12**	10.7	13.8	0.3	0.0	24.7	6.9	17.8	100%	0.0	17.8	6.9
12	**13**	2.3	1.0	0.0	0.0	3.3	0.5	2.8	N/A	0.0	0.9	2.4
13	**14.1**	0.0	0.0	7.5	0.0	7.5	0.0	7.5	7%	0.0	0.5	7.0
14	**17**	1,276.2	664.6	(27.2)	0.0	1,913.6	332.3	1,581.3	8%	0.0	126.5	1,787.1
15	**17-rolling start**	436.5	163.7	0.0	0.0	600.2	0.0	600.2	8%	0.0	48.0	552.2
16	**42**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	12%	0.0	(0.0)	(0.0)
17	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
18	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
19	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
20	**50**	5.2	6.4	0.0	0.0	11.6	3.2	8.4	55%	0.0	4.6	7.0
21	**Total**	3,270.6	1,275.3	(27.0)	0.7	4,518.4	470.6	4,047.8		0.0	336.4	4,182.0

Notes:

1 Amounts are from Ex. F4-2-1 Table 5, col. (k).

2 Net Adjustments in column (c) on lines 3 and 14 are the undepreciated capital cost adjustment resulting from the disallowance of Auxilliary Heating System and Operations Support Building per EB-2016-0152 Decision and Order dated December 28, 2017.

Numbers may not add due to rounding.

Table 7
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2018

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	726 2	91.6	0.0	0.0	817.8	40 2	777.6	4%	0.0	31.1	786.7
2	**1-rolling start**	135.6	9.9	0.0	0.0	145.5	0 0	145.5	4%	0.0	5.8	139.7
3	**1.1**	402 5	15.7	0.0	0.0	418.2	7 9	410.4	6%	0.0	24.6	393.6
4	**1.1-rolling start**	266.7	0.9	0.0	0.0	267.6	0 0	267.6	6%	0.0	16.1	251.5
5	**2**	(0 0)	0.0	0.0	0.0	(0.0)	0 0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0 0)	0.0	0.0	0.0	(0.0)	0 0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0 0	0.0	0.0	0.0	0.0	0 0	0.0	10%	0.0	0.0	0.0
8	**8**	225.6	52.7	0.0	0.6	277.7	24.7	253.0	20%	0.0	50.6	227.1
9	**8-rolling start**	58.7	16.0	0.0	0.0	74.7	0 0	74.7	20%	0.0	14.9	59.7
10	**10**	4.1	1.3	0.0	0.3	5.2	0.7	4.5	30%	0.0	1.4	3.8
11	**12**	6 9	23.7	0.0	0.0	30.6	11 8	18.8	100%	0.0	18.8	11.8
12	**13**	2.4	1.5	0.0	0.0	3.9	0.7	3.1	N/A	0.0	0.7	3.1
13	**14.1**	7 0		0.0	0.0	7.0	0 0	7.0	7%	0.0	0.5	6.5
14	**14.1**	0 0	16.1	0.0	0.0	16.1	8 0	8.0	5%		0.4	15.7
15	**17**	1,787.1	1,025.8	3.0	0.0	2,815.9	510 5	2,305.4	8%	0.0	184.4	2,631.5
16	**17-rolling start**	552 2	304.9	0.0	0.0	857.1	0 0	857.1	8%	0.0	68.6	788.5
17	**42**	(0 0)	0.0	0.0	0.0	(0.0)	(0 0)	0.0	12%	0.0	0.0	(0.0)
18	**43.1**	0 0	0.0	0.0	0.0	0.0	0 0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0 0	0.0	0.0	0.0	0.0	0 0	0.0	50%	0.0	0.0	0.0
20	**45**	0 0	0.0	0.0	0.0	0.0	0 0	0.0	45%	0.0	0.0	0.0
21	**50**	7 0	6.7	0.0	0.0	13.7	3.4	10.4	55%	0.0	5.7	8.0
22	**Total**	4,182 0	1,566.9	3.0	0.9	5,751.0	607 8	5,143.2		0.0	423.7	5,327.3

Notes:
1 Amounts are from Ex. F4-2-1 Table 6, col. (k).

Numbers may not add due to rounding.

Table 8
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2019

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	786.7	52.7	0.0	0.0	839.4	28.5	810.9	4%	0.0	32.4	806.9
2	**1-rolling start**	139.7	0.1	0.0	0.0	139.8	(0.1)	139.9	4%	0.0	5.6	134.2
3	**1.1**	393.6	39.4	0.0	0.0	433.0	13.9	419.1	6%	0.0	25.1	407.8
4	**1.1-rolling start**	251.5	32.1	0.0	0.0	283.6	(11.3)	294.9	6%	0.0	17.7	265.9
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	227.1	67.8	0.0	0.3	294.6	32.8	261.8	20%	0.0	52.360	242.2
9	**8-rolling start**	59.7	5.3	0.0	0.0	65.0	(1.9)	66.8	20%	0.0	13.4	51.6
10	**10**	3.8	9.6	0.0	0.2	13.3	2.9	10.4	30%	0.0	3.1	10.1
11	**12**	11.8	31.0	0.0	0.0	42.7	5.6	37.1	100%	0.0	37.1	5.6
12	**13**	3.1	0.0	0.0	0.0	3.1	0.0	3.1	N/A	0.0	0.5	2.6
13	**14.1**	6.5	0.0	0.0	0.0	6.5	0.0	6.5	7%	0.0	0.5	6.0
14	**14.1**	15.7	0.0	0.0	0.0	15.7	0.0	15.7	5%	0.0	0.8	14.9
15	**17**	2,631.5	1,106.3	(2.9)	0.0	3,735.0	(159.2)	3,894.1	8%	0.0	311.5	3,423.4
16	**17-rolling start**	788.5	490.2	0.0	0.0	1,278.7	(168.9)	1,447.6	8%	0.0	115.8	1,162.9
17	**42**	(0.0)	0.2	0.0	0.0	0.2	0.1	0.1	12%	0.0	0.0	0.1
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	8.0	4.8	0.0	0.0	12.9	(2.4)	15.3	55%	0.0	8.4	4.5
22	**Total**	5,327.3	1,839.4	(2.9)	0.5	7,163.3	(260.1)	7,423.4		0.0	624.4	6,539.0

Notes:
1 Amounts are from Ex. F4-2-1 Table 7, col. (l).

Numbers may not add due to rounding.

Table 9
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2020

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	806.9	61.1	6.8	0.0	874.8	(30.5)	905.4	4%	0.0	36.2	838.6
2	**1-rolling start**	134.2	0.0	0.0	0.0	134.2	0.0	134.2	4%	0.0	5.4	128.9
3	**1.1**	407.8	17.5	0.0	0.0	425.3	(8.7)	434.0	6%	0.0	26.0	399.3
4	**1.1-rolling start**	265.9	0.0	0.0	0.0	265.9	0.0	265.9	6%	0.0	16.0	250.0
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	242.2	56.0	23.7	0.0	322.0	(28.0)	350.0	20%	0.0	70.0	252.0
9	**8-rolling start**	51.6	0.0	0.0	0.0	51.6	0.0	51.6	20%	0.0	10.3	41.3
10	**10**	10.1	9.3	0.0	0.0	19.4	(4.4)	23.8	30%	0.0	7.1	12.3
11	**12**	5.6	37.9	0.0	0.0	43.5	0.0	43.5	100%	0.0	43.5	0.0
12	**13**	2.6	0.0	0.0	0.0	2.6	0.0	2.6	N/A	0.0	0.5	2.1
13	**14.1**	6.0	0.0	0.0	0.0	6.0	0.0	6.0	7%	0.0	0.4	5.6
14	**14.1**	14.9	0.0	0.0	0.0	14.9	0.0	14.9	5%	0.0	0.7	14.1
15	**17**	3,423.4	674.1	(0.8)	0.0	4,096.7	(337.0)	4,433.8	8%	0.0	354.7	3,742.0
16	**17-rolling start**	1,162.9	41.5	0.0	0.0	1,204.4	(20.7)	1,225.1	8%	0.0	98.0	1,106.4
17	**42**	0.1	0.7	0.0	0.0	0.8	(0.3)	1.2	12%	0.0	0.1	0.7
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	4.5	4.6	0.0	0.0	9.0	(2.3)	11.3	55%	0.0	6.2	2.8
22	**Total**	6,539.0	902.5	29.7	0.0	7,471.3	(432.1)	7,903.3		0.0	675.3	6,796.0

Notes:
1 Amounts are from Ex. F4-2-1 Table 8, col. (l).

Numbers may not add due to rounding.

Table 10
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2021

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	838.6	90.7	0.0	0.0	929.3	(45.3)	974.6	4%	0.0	39.0	890.3
2	**1-rolling start**	128.9	0.0	0.0	0.0	128.9	0.0	128.9	4%	0.0	5.2	123.7
3	**1.1**	399.3	24.4	0.0	0.0	423.7	(12.2)	435.9	6%	0.0	26.2	397.5
4	**1.1-rolling start**	250.0	0.0	0.0	0.0	250.0	0.0	250.0	6%	0.0	15.0	235.0
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	252.0	105.2	0.0	0.0	357.1	(52.6)	409.7	20%	0.0	81.9	275.2
9	**8-rolling start**	41.3	0.0	0.0	0.0	41.3	0.0	41.3	20%	0.0	8.3	33.0
10	**10**	12.3	11.3	0.0	0.0	23.5	(5.6)	29.1	30%	0.0	8.7	14.8
11	**12**	0.0	50.7	0.0	0.0	50.7	0.0	50.7	100%	0.0	50.7	0.0
12	**13**	2.1	0.0	0.0	0.0	2.1	0.0	2.1	N/A	0.0	0.5	1.5
13	**14.1**	5.6	0.0	0.0	0.0	5.6	0.0	5.6	7%	0.0	0.4	5.2
14	**14.1**	14.1	0.0	0.0	0.0	14.1	0.0	14.1	5%	0.0	0.7	13.4
15	**17**	3,742.0	992.8	(0.5)	0.0	4,734.3	(496.4)	5,230.7	8%	0.0	418.5	4,315.9
16	**17-rolling start**	1,106.4	9.5	0.0	0.0	1,115.9	(4.7)	1,120.6	8%	0.0	89.6	1,026.2
17	**42**	0.7	1.0	0.0	0.0	1.7	(0.5)	2.2	12%	0.0	0.3	1.4
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	2.8	3.1	0.0	0.0	5.9	(1.5)	7.4	55%	0.0	4.1	1.8
22	**Total**	6,796.0	1,288.5	(0.5)	0.0	8,083.9	(618.9)	8,702.9		0.0	749.0	7,335.0

Notes:
1 Amounts are from Ex. F4-2-1 Table 9, col. (l).

Numbers may not add due to rounding.

Table 11
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2022

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	890.3	153.4	0.0	0.0	1,043.7	(76.7)	1,120.4	4%	0.0	44.8	998.9
2	**1-rolling start**	123.7	0.0	0.0	0.0	123.7	0.0	123.7	4%	0.0	4.9	118.8
3	**1.1**	397.5	34.8	0.0	0.0	432.3	(17.4)	449.7	6%	0.0	27.0	405.4
4	**1.1-rolling start**	235.0	0.0	0.0	0.0	235.0	0.0	235.0	6%	0.0	14.1	220.9
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	275.2	139.5	0.0	0.0	414.7	(69.7)	484.4	20%	0.0	96.9	317.8
9	**8-rolling start**	33.0	0.0	0.0	0.0	33.0	0.0	33.0	20%	0.0	6.6	26.4
10	**10**	14.8	15.8	0.0	0.0	30.6	(7.9)	38.5	30%	0.0	11.6	19.1
11	**12**	0.0	63.7	0.0	0.0	63.7	0.0	63.7	100%	0.0	63.7	0.0
12	**13**	1.5	0.0	0.0	0.0	1.5	0.0	1.5	N/A	0.0	0.5	1.0
13	**14.1**	5.2	0.0	0.0	0.0	5.2	0.0	5.2	7%	0.0	0.4	4.9
14	**14.1**	13.4	0.0	0.0	0.0	13.4	0.0	13.4	5%	0.0	0.7	12.8
15	**17**	4,315.9	1,086.0	0.0	0.0	5,401.9	(543.0)	5,944.9	8%	0.0	475.6	4,926.3
16	**17-rolling start**	1,026.2	41.5	0.0	0.0	1,067.7	(20.7)	1,088.5	8%	0.0	87.1	980.6
17	**42**	1.4	1.4	0.0	0.0	2.8	(0.7)	3.5	12%	0.0	0.4	2.4
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	1.8	5.2	0.0	0.0	7.0	(2.6)	9.5	55%	0.0	5.2	1.7
22	**Total**	7,335.0	1,541.3	0.0	0.0	8,876.3	(738.8)	9,615.2		0.0	839.5	8,036.8

Notes:
1 Amounts are from Ex. F4-2-1 Table 10, col. (l).

Numbers may not add due to rounding.

Table 12
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2023

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	998.9	202.6	0.0	0.0	1,201.6	(101.3)	1,302.9	4%	0.0	52.1	1,149.4
2	**1-rolling start**	118.8	0.0	0.0	0.0	118.8	0.0	118.8	4%	0.0	4.8	114.0
3	**1.1**	405.4	33.9	0.0	0.0	439.3	(17.0)	456.3	6%	0.0	27.4	411.9
4	**1.1-rolling start**	220.9	0.0	0.0	0.0	220.9	0.0	220.9	6%	0.0	13.3	207.6
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	317.8	117.6	0.0	0.0	435.4	(58.8)	494.2	20%	0.0	98.8	336.5
9	**8-rolling start**	26.4	0.0	0.0	0.0	26.4	0.0	26.4	20%	0.0	5.3	21.1
10	**10**	19.1	15.5	0.0	0.0	34.5	(7.7)	42.3	30%	0.0	12.7	21.8
11	**12**	0.0	62.1	0.0	0.0	62.1	0.0	62.1	100%	0.0	62.1	0.0
12	**13**	1.0	0.0	0.0	0.0	1.0	0.0	1.0	N/A	0.0	0.5	0.5
13	**14.1**	4.9	0.0	0.0	0.0	4.9	0.0	4.9	7%	0.0	0.3	4.5
14	**14.1**	12.8	0.0	0.0	0.0	12.8	0.0	12.8	5%	0.0	0.6	12.1
15	**17**	4,926.3	1,031.2	0.0	0.0	5,957.6	(515.6)	6,473.2	8%	0.0	517.9	5,439.7
16	**17-rolling start**	980.6	9.5	0.0	0.0	990.1	(4.7)	994.8	8%	0.0	79.6	910.5
17	**42**	2.4	1.4	0.0	0.0	3.8	(0.7)	4.5	12%	0.0	0.5	3.3
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	1.7	2.4	0.0	0.0	4.2	(1.2)	5.4	55%	0.0	3.0	1.2
22	**Total**	8,036.8	1,476.3	0.0	0.0	9,513.1	(707.1)	10,220.2		0.0	878.8	8,634.3

Notes:
1 Amounts are from Ex. F4-2-1 Table 11, col. (l).

Numbers may not add due to rounding.

Table 13
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2024

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	1,149.4	111.5	0.0	0.0	1,260.9	0.0	1,260.9	4%	0.0	50.4	1,210.5
2	**1-rolling start**	114.0	0.0	0.0	0.0	114.0		114.0	4%	0.0	4.6	109.4
3	**1.1**	411.9	21.9	0.0	0.0	433.8	0.0	433.8	6%	0.0	26.0	407.8
4	**1.1-rolling start**	207.6	0.0	0.0	0.0	207.6		207.6	6%	0.0	12.5	195.2
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	336.5	102.7	0.0	0.0	439.3	0.0	439.3	20%	0.0	87.9	351.4
9	**8-rolling start**	21.1	0.0	0.0	0.0	21.1		21.1	20%	0.0	4.2	16.9
10	**10**	21.8	15.3	0.0	0.0	37.2	0.0	37.2	30%	0.0	11.2	26.0
11	**12**	0.0	48.5	0.0	0.0	48.5	0.0	48.5	100%	0.0	48.5	0.0
12	**13**	0.5	0.0	0.0	0.0	0.5	0.0	0.5	N/A	0.0	0.5	(0.1)
13	**14.1**	4.5	0.0	0.0	0.0	4.5	0.0	4.5	7%	0.0	0.3	4.2
14	**14.1**	12.1	0.0	0.0	0.0	12.1	0.0	12.1	5%	0.0	0.6	11.5
15	**17**	5,439.7	919.3	0.0	0.0	6,359.0	0.0	6,359.0	8%	0.0	508.7	5,850.3
16	**17-rolling start**	910.5	41.5	0.0	0.0	952.0		952.0	8%	0.0	76.2	875.9
17	**42**	3.3	0.9	0.0	0.0	4.1	0.0	4.1	12%	0.0	0.5	3.6
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	1.2	2.5	0.0	0.0	3.7	0.0	3.7	55%	0.0	2.0	1.6
22	**Total**	8,634.3	1,264.1	0.0	0.0	9,898.4	0.0	9,898.4		0.0	834.1	9,064.3

Notes:
1 Amounts are from Ex. F4-2-1 Table 12, col. (l).

Numbers may not add due to rounding.

Table 14
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2025

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	1,210.5	123.4	0.0	0.0	1,333.8	0.0	1,333.8	4%	0.0	53.4	1,280.5
2	**1-rolling start**	109.4	0.0	0.0	0.0	109.4		109.4	4%	0.0	4.4	105.1
3	**1.1**	407.8	32.8	0.0	0.0	440.6	0.0	440.6	6%	0.0	26.4	414.2
4	**1.1-rolling start**	195.2	0.0	0.0	0.0	195.2		195.2	6%	0.0	11.7	183.4
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	351.4	114.6	0.0	0.0	466.0	0.0	466.0	20%	0.0	93.2	372.8
9	**8-rolling start**	16.9	0.0	0.0	0.0	16.9		16.9	20%	0.0	3.4	13.5
10	**10**	26.0	17.4	0.0	0.0	43.4	0.0	43.4	30%	0.0	13.0	30.4
11	**12**	0.0	62.3	0.0	0.0	62.3	0.0	62.3	100%	0.0	62.3	0.0
12	**13**	(0.1)	0.0	0.0	0.0	(0.1)	0.0	(0.1)	N/A	0.0	0.5	(0.6)
13	**14.1**	4.2	0.0	0.0	0.0	4.2	0.0	4.2	7%	0.0	0.3	3.9
14	**14.1**	11.5	0.0	0.0	0.0	11.5	0.0	11.5	5%	0.0	0.6	10.9
15	**17**	5,850.3	625.8	(0.2)	0.0	6,475.8	0.0	6,475.8	8%	0.0	518.1	5,957.8
16	**17-rolling start**	875.9	1.1	0.0	0.0	876.9		876.9	8%	0.0	70.2	806.8
17	**42**	3.6	1.3	0.0	0.0	5.0	0.0	5.0	12%	0.0	0.6	4.4
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	1.6	2.4	0.0	0.0	4.0	0.0	4.0	55%	0.0	2.2	1.8
22	**Total**	9,064.3	981.0	(0.2)	0.0	10,045.1	0.0	10,045.1		0.0	860.2	9,184.8

Notes:
1 Amounts are from Ex. F4-2-1 Table 13, col. (l).

Numbers may not add due to rounding.

Table 15
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations ($M)
Year Ending December 31, 2026

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)+(i)-(j) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**1**	1,280.5	90.7	0.0	0.0	1,371.2	0.0	1,371.2	4%	0.0	54.8	1,316.4
2	**1-rolling start**	105.1	0.0	0.0	0.0	105.1		105.1	4%	0.0	4.2	100.9
3	**1.1**	414.2	24.3	0.0	0.0	438.4	0.0	438.4	6%	0.0	26.3	412.1
4	**1.1-rolling start**	183.4	0.0	0.0	0.0	183.4		183.4	6%	0.0	11.0	172.4
5	**2**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	6%	0.0	(0.0)	(0.0)
6	**3**	(0.0)	0.0	0.0	0.0	(0.0)	0.0	(0.0)	5%	0.0	(0.0)	(0.0)
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	372.8	86.4	0.0	0.0	459.2	0.0	459.2	20%	0.0	91.8	367.4
9	**8-rolling start**	13.5	0.0	0.0	0.0	13.5		13.5	20%	0.0	2.7	10.8
10	**10**	30.4	11.1	0.0	0.0	41.5	0.0	41.5	30%	0.0	12.4	29.0
11	**12**	0.0	48.4	0.0	0.0	48.4	0.0	48.4	100%	0.0	48.4	0.0
12	**13**	(0.6)	0.0	0.0	0.0	(0.6)	0.0	(0.6)	N/A	0.0	0.5	(1.2)
13	**14.1**	3.9	0.0	0.0	0.0	3.9	0.0	3.9	7%	0.0	0.3	3.6
14	**14.1**	10.9	0.0	0.0	0.0	10.9	0.0	10.9	5%	0.0	0.5	10.4
15	**17**	5,957.8	352.3	0.0	0.0	6,310.0	0.0	6,310.0	8%	0.0	504.8	5,805.2
16	**17-rolling start**	806.8	41.5	0.0	0.0	848.2		848.2	8%	0.0	67.9	780.4
17	**42**	4.4	1.0	0.0	0.0	5.4	0.0	5.4	12%	0.0	0.6	4.7
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50%	0.0	0.0	0.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	1.8	2.0	0.0	0.0	3.8	0.0	3.8	55%	0.0	2.1	1.7
22	**Total**	9,184.8	657.6	0.0	0.0	9,842.5	0.0	9,842.5		0.0	828.5	9,014.0

Notes:
1 Amounts are from Ex. F4-2-1 Table 14, col. (l).