Numbers may not add due to rounding.

Table 1
Calculation of Deferral and Variance Account Recovery Payment Rider - Regulated Hydroelectric ($M)

Line No.	Account	Note	Audited Year End Balance 2019	EB-2016-0152 OEB-Approved Amortization (2020)	EB-2018-0243 OEB-Approved Amortization (2020-2021)	(a)-(b)-(c) 2019 Balance Less Approved Amortization	Amounts Deferred to Future Applications	(d)-(e) Amounts Recoverable in Current Application	Recovery Period (months)	Amortization Jan - Dec 2022	Amortization Jan - Dec 2023	Amortization Jan - Dec 2024	Amortization Jan - Dec 2025	Amortization Jan - Dec 2026	(h)+(i)+(j) Amortization	(d)-(k) Unamortized Balance
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			Note 1	Note 2	Note 3											
1	**Hydroelectric Water Conditions Variance**		(215.8)	(6.1)	(100.6)	(109.1)	0.0	(109.1)	36	(36.4)	(36.4)	(36.4)	0.0	0.0	(109.1)	0.0
2	**Ancillary Services Net Revenue Variance - Hydroelectric**		(62.1)	(4.6)	(24.1)	(33.4)	0.0	(33.4)	36	(11.1)	(11.1)	(11.1)	0.0	0.0	(33.4)	0.0
3	**Hydroelectric Incentive Mechanism Variance**		(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	36	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	**Hydroelectric Surplus Baseload Generation Variance**		447.7	28.9	210.5	208.3	0.0	208.3	36	69.4	69.4	69.4	0.0	0.0	208.3	0.0
5	**Income and Other Taxes Variance - Hydroelectric**		(2.6)	(0.0)	0.0	(2.6)	0.0	(2.6)	36	(0.9)	(0.9)	(0.9)	0.0	0.0	(2.6)	0.0
6	**Capacity Refurbishment Variance - Hydroelectric**	11	26.2	1.1	0.0	25.0	25.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	25.0
7	**Niagara Tunnel Project Pre-December 2008 Disallowance Variance Account**		8.2	0.0	4.4	3.8	0.0	3.8	36	1.3	1.3	1.3	0.0	0.0	3.8	0.0
8	**Pension and OPEB Cost Variance - Hydroelectric - Future**	9	6.3	0.7	2.4	3.2	0.0	3.2	36	1.1	1.1	1.1	0.0	0.0	3.2	0.0
9	**Pension and OPEB Cost Variance - Hydroelectric - Post 2012 Additions**		15.3	4.1	11.2	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	**Pension & OPEB Cash Versus Accrual Differential Deferral - Hydroelectric - Registered Pension Plan (RPP) - EB-2018-0243 Approved**	8	41.3	0.0	0.0	41.3	0.0	41.3	60	8.3	8.3	8.3	8.3	8.3	41.3	0.0
11	**Pension & OPEB Cash Versus Accrual Differential Deferral - Hydroelectric - Non - RPP - EB-2018-0243 Approved**	10	34.9	0.0	14.0	21.0	0.0	21.0	36	7.0	7.0	7.0	0.0	0.0	21.0	0.0
12	**Pension & OPEB Cash Versus Accrual Differential Deferral - Hydroelectric - Post-2017 Additions**		44.1	0.0	0.0	44.1	0.0	44.1	60	8.8	8.8	8.8	8.8	8.8	44.1	0.0
13	**Pension & OPEB Cash Payment Variance - Hydroelectric**		(59.9)	1.5	(22.8)	(38.6)	0.0	(38.6)	36	(12.9)	(12.9)	(12.9)	0.0	0.0	(38.6)	0.0
14	**Pension and OPEB Forecast Accrual versus Actual Cash Differential - Carrying Charges - Hydroelectric**		(0.1)	0.0	0.0	(0.1)	0.0	(0.1)	36	(0.0)	(0.0)	(0.0)	0.0	0.0	(0.1)	0.0
15	**Hydroelectric Deferral and Variance Over/Under Recovery Variance**		17.3	4.7	9.2	3.4	0.0	3.4	36	1.1	1.1	1.1	0.0	0.0	3.4	0.0
16	**Total**		300.8	30.4	104.1	166.3	25.0	141.3		35.7	35.7	35.7	17.1	17.1	141.3	25.0
17	**Tax on Pension & OPEB Cash Versus Accrual Differential Deferral - Hydroelectric - RPP - EB-2018-0243 Approved**	5, 8				13.8	0.0	13.8	60	2.8	2.8	2.8	2.8	2.8	13.8	0.0
18	**Tax on Pension & OPEB Cash Versus Accrual Differential Deferral - Hydroelectric - Non RPP - EB-2018-0243 Approved**	6,10				7.0	0.0	7.0	36	2.3	2.3	2.3			7.0	0.0
19	**Tax on Pension & OPEB Cash Versus Accrual Differential Deferral - Hydroelectric - Post-2017 Additions**	7				14.7	0.0	14.7	60	2.9	2.9	2.9	2.9	2.9	14.7	0.0
20	**Total Recoverable Amount**					201.8	25.0	176.8		43.7	43.7	43.7	22.8	22.8	176.8	25.0
21	**Forecast Production (TWh)**	4								33.0	33.0	33.0	33.0	33.0		
22	**Regulated Hydroelectric Payment Rider ($/MWh)** (line 22 / line 23)									1.33	1.33	1.33	0.69	0.69		

Notes:

1 From Ex. H1-1-1 Table 1, col (c).
2 From EB-2016-0152 PAO, App. D, Table 1, col. (g).
3 From EB-2018-0243, Settlement Proposal, Attachment A, Table 1, cols. (j) and (k), which forms the basis of the payment amounts approved in the Decision and Payment Amounts Order dated February 21, 2019.
4 From EB-2016-0152 PAO, App. I, Table 2, line 3.
5 Calculated as: line 10 * tax rate / (1 - tax rate) = line 10 * (0.25 / 0.75). Tax rate from Ex. F4-2-1, Table 3a, line 31.
6 Calculated as: line 11 * tax rate / (1 - tax rate) = line 11 * (0.25 / 0.75). Tax rate from Ex. F4-2-1, Table 3a, line 31.
7 Calculated as: line 12 * tax rate / (1 - tax rate) = line 11 * (0.25 / 0.75). Tax rate from Ex. F4-2-1, Table 3a, line 31.
8 The Dec 31, 2017 balance of the Pension & OPEB Cash Vs Accrual Differential Account related to Hydroelectric - RPP and the associated income tax impacts which totalled $55.1M was accepted as part of the EB-2018-0243 Settlement Proposal (p. 10). The recovery was deferred to this application.
9 Amortized over the period to December 31, 2024 as per EB-2018-0243 Settlement Proposal, Attachment A, Table 1, which forms the basis of the payment amounts approved in the Decision and Payment Amounts Order dated February 21, 2019.
10 Amortized over the 72 month period from January 1, 2019 to December 31, 2024 as per EB-2018-0243 Settlement Proposal, Attachment A, Table 1, which forms the basis of the payment amounts approved in the Decision and Payment Amounts Order dated February 21, 2019. As part of the settlement, riders were approved to recover $20.9M, of which $14.0M relates to amortization in 2020 and 2021.
11 Clerance of balances is proposed to be deferred to a future application.

Numbers may not add due to rounding.

Table 2

Calculation of Deferral and Variance Account Recovery Payment Rider - Nuclear ($M)

Line No.	Account	Note	Audited Year End Balance 2019	EB-2016-0152 OEB-Approved Amortization (2020)	EB-2018-0243 OEB-Approved Amortization (2020-2021)	(a)-(b)-(c) 2019 Balance Less Approved Amortization	Amounts Deferred to Future Applications	(d)-(e) Amounts Recoverable in Current Application	Recovery Period (months)	Amortization Jan - Dec 2022	Amortization Jan - Dec 2023	Amortization Jan - Dec 2024	Amortization Jan - Dec 2025	Amortization Jan - Dec 2026	(h)+(i)+(j) Amortization	(d)-(k) Unamortized Balance
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			Note 1	Note 2	Note 3											
1	**Nuclear Liability Deferral**		12.4	0.0	12.4	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
2	**Impact Resulting from Changes in Station End-of-Life Dates (December 31, 2015) Deferral Account**		(92.3)	0.0	(92.3)	0.0	0.0	0.0	36	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3	**Nuclear Development Variance**	12	5.2	0.6	0.2	4.4	0.7	3.7	36	1.2	1.2	1.2	0.0	0.0	3.7	0.7
4	**Ancillary Services Net Revenue Variance - Nuclear**		(1.1)	0.3	2.2	(3.6)	0.0	(3.6)	36	(1.2)	(1.2)	(1.2)	0.0	0.0	(3.6)	0.0
5	**Capacity Refurbishment Variance - Nuclear - DRP - Excluding D2O**	13	38.3	(17.4)	0.0	55.6	55.6	0.0		0.0	0.0	0.0	0.0	0.0	0.0	55.6
6	**Capacity Refurbishment Variance - Nuclear - Non-DRP**	14	(102.9)	(6.8)	0.0	(96.1)	0.0	(96.1)	36	(32.0)	(32.0)	(32.0)	0.0	0.0	(96.1)	0.0
7	**Capacity Refurbishment Variance - Nuclear - Accelerated Investment Incentive CCA - DRP**		(19.2)	0.0	0.0	(19.2)	0.0	(19.2)	36	(6.4)	(6.4)	(6.4)	0.0	0.0	(19.2)	0.0
8	**Capacity Refurbishment Variance - Nuclear - D2O**		58.1	0.0	0.0	58.1	0.0	58.1	36	19.4	19.4	19.4	0.0	0.0	58.1	0.0
9	**Bruce Lease Net Revenues Variance - Derivative Sub-Account**		(26.9)	(24.0)	(0.7)	(2.2)	0.0	(2.2)	36	(0.7)	(0.7)	(0.7)	0.0	0.0	(2.2)	0.0
10	**Bruce Lease Net Revenues Variance - Non-Derivative Sub-Account - EB-2018-0243/EB-2016-0152 Approved**	11	168.8	7.2	56.4	105.3	0.0	105.3	60	21.1	21.1	21.1	21.1	21.1	105.3	0.0
11	**Bruce Lease Net Revenues Variance - Non-Derivative Sub-Account - Post-2017 Additions**		23.1	0.0	0.0	23.1	0.0	23.1	36	7.7	7.7	7.7	0.0	0.0	23.1	0.0
12	**Income and Other Taxes Variance - Nuclear**		(21.1)	(1.5)	(5.1)	(14.5)	0.0	(14.5)	36	(4.8)	(4.8)	(4.8)	0.0	0.0	(14.5)	0.0
13	**Pension and OPEB Cost Variance - Nuclear - Future**	9	136.9	15.0	57.5	64.4	0.0	64.4	36	21.5	21.5	21.5	0.0	0.0	64.4	0.0
14	**Pension and OPEB Cost Variance - Nuclear - Post 2012 Additions**		331.5	79.2	252.4	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	**Pension & OPEB Cash Versus Accrual Differential Deferral - Nuclear - Registered Pension Plan (RPP) - EB-2018-0243 Approved**	8	266.0	0.0	0.0	266.0	0.0	266.0	60	53.2	53.2	53.2	53.2	53.2	266.0	0.0
16	**Pension & OPEB Cash Versus Accrual Differential Deferral - Nuclear - Non - RPP - EB-2018-0243 Approved**	10	220.4	0.0	88.2	132.2	0.0	132.2	36	44.1	44.1	44.1	0.0	0.0	132.2	0.0
17	**Pension & OPEB Cash Versus Accrual Differential Deferral - Nuclear - Post-2017 Additions**		278.2	0.0	0.0	278.2	0.0	278.2	60	55.6	55.6	55.6	55.6	55.6	278.2	0.0
18	**Pension & OPEB Cash Payment Variance - Nuclear**		(288.6)	8.2	(122.6)	(174.2)	0.0	(174.2)	36	(58.1)	(58.1)	(58.1)	0.0	0.0	(174.2)	0.0
19	**Pension and OPEB Forecast Accrual versus Actual Cash Differential - Carrying Charges - Nuclear**		(0.6)	0.0	0.0	(0.6)	0.0	(0.6)	36	(0.2)	(0.2)	(0.2)	0.0	0.0	(0.6)	0.0
20	**Nuclear Deferral and Variance Over/Under Recovery Variance**		19.8	15.4	27.3	(23.0)	0.0	(23.0)	36	(7.7)	(7.7)	(7.7)	0.0	0.0	(23.0)	0.0
21	**Fitness for Duty Deferral**	13	0.5	0.0	0.0	0.5	0.5	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.5
22	**SR&ED ITC Variance**		(15.1)	0.0	(3.0)	(12.1)	0.0	(12.1)	36	(4.0)	(4.0)	(4.0)	0.0	0.0	(12.1)	0.0
23	**Rate Smoothing Deferral**	13	104.3	0.0	0.0	104.3	104.3	0.0		0.0	0.0	0.0	0.0	0.0	0.0	104.3
24	**Impact Resulting from Changes to Pickering Station End-of-Life Dates (December 31, 2017) Deferral Account**		(245.8)	0.0	0.0	(245.8)	0.0	(245.8)	36	(81.9)	(81.9)	(81.9)	0.0	0.0	(245.8)	0.0
25	**Total**		849.8	76.3	272.7	500.8	161.1	339.7		26.7	26.7	26.7	129.9	129.9	339.7	161.1
26	**Tax on Pension & OPEB Cash Versus Accrual Differential Deferral - Nuclear - RPP - EB-2018-0243 Approved**	5, 8				88.7	0.0	88.7	60	17.7	17.7	17.7	17.7	17.7	88.7	0.0
27	**Tax on Pension & OPEB Cash Versus Accrual Differential Deferral - Nuclear - Non RPP - EB-2018-0243 Approved**	6, 10				44.1	0.0	44.1	36	14.7	14.7	14.7	0.0	0.0	44.1	0.0
28	**Tax on Pension & OPEB Cash Versus Accrual Differential Deferral - Nuclear - Post-2017 Additions**	7				92.7	0.0	92.7	60	18.5	18.5	18.5	18.5	18.5	92.7	0.0
29	**Total Recoverable Amount**					726.3	161.1	565.2		77.6	77.6	77.6	166.2	166.2	565.2	161.1
30	**Forecast Production (TWh)**	4								33.2	30.8	33.3	30.2	21.5		
31	**Nuclear Payment Rider ($/MWh)** (line 30 / line 29)									2.34	2.52	2.33	5.50	7.72		

Notes:

1 From Ex. H1-1-1 Table 1, col (c).
2 From EB-2016-0152 PAO, App. E, Table 1, col. (g).
3 From EB-2018-0243, Settlement Proposal, Attatchment A, Table 2, cols. (j) and (k), which forms the basis of the payment amounts approved in the Decision and Payment Amounts Order dated February 21, 2019.
4 From Ex. E2-1-1, Table 1, line 3, cols. (g), (h) and (i).
5 Calculated as: line 15 * tax rate / (1 - tax rate). Tax rate from Ex. F4-2-1, Table 3a, line 31.
6 Calculated as: line 16 * tax rate / (1 - tax rate). Tax rate from Ex. F4-2-1, Table 3a, line 31.
7 Calculated as: line 17 * tax rate / (1 - tax rate). Tax rate from Ex. F4-2-1, Table 3a, line 31.
8 The Dec 31, 2017 balance of the Pension & OPEB Cash Vs Accrual Differential Account related to Nuclear - RPP and the associated income tax impacts which totalled $354.6M was agreed to as part of the EB-2018-0243 Settlement Proposal (p. 10). The recovery was deferred to this application.
9 Amortized over the period to December 31, 2024 as per EB-2018-0243 Settlement Proposal, Attachment A, Table 2, which forms the basis of the payment amounts approved in the Decision and Payment Amounts Order dated February 21, 2019.
10 Amortized over the 72 month period from January 1, 2019 to December 31, 2024 as per EB-2018-0243 Settlement Proposal, Attachment A, Table 2, which forms the basis of the payment amounts approved in the Decision and Payment Amounts Order dated February 21, 2019. As part of the settlement, riders were approved to recover $132.2M, of which $88.2M is amortized in 2020 and 2021.
11 Amortized over the 96 month period from January 1, 2019 to December 31, 2026 as per EB-2018-0243 Settlement Proposal, Attachment A, Table 2, which forms the basis of the payment amounts approved in the Decision and Payment Amounts Order dated February 21, 2019. As part of the settlement, riders were approved to recover $63.2M, of which $56.4M relates to amortization in 2020 and 2021.
12 Clearance of amounts recorded in the Nuclear Development Variance Account related to small modular reactors is proposed to be deferred to a future application.
13 Clerance of balances is proposed to be deferred to a future application.
14 Includes $1.2M related to a project that is not CRVA eligible, incorrectly booked to the account in 2016. This amount will be corrected in 2020, inclusive of all interest that has been charged to ratepayers.