**OPG TC Questions - Tables prepared by OEB staff**

1. **Ref: IR Response L-F4-01-Staff-271 and Attachments**

**Table 1: Differences between Depreciation on the Fixed Assets Continuity Schedule (Exhibit 3, Table 2) and Depreciation expense on Non-ARC costs (L-F4-01-Staff-271, Table 2, Note 3, line 3a)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Depreciation on Opening balance and in-service additions (b)** | **Depreciation on in-service additions ( c)** | **Retirements, transfers and adjustments (d)** | **Total (Staff Calculation) (b+c+d)** | **Per Note 3, line 3a** | **Difference** |
| **2021** | 449.1 | 13.9 | 0 | 463 | 451.5 | -11.5 |
| **2022** | 457.9 | 12.9 | -38.5 | 432.3 | 470.9 | 38.6 |
| **2023** | 407.1 | 14 | 0 | 421.1 | 421 | -0.1 |
| **2024** | 426.8 | 101.5 | 0 | 528.3 | 528.2 | -0.1 |

**Table 2: Used Fuel Storage and Disposal Variable Expenses**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2022** | **2023** | **2024** | **2025** | **2026** | **Average (Calculated)** |
| **Used fuel storage and disposal variable expenses (Table 2, Line 7)** | 16.7 | 19.4 | 19.9 | 14.5 | 14.6 | **17.0** |
|  |  | **2018** | **2019** | **2020** | **2021** | **Average (Calculated)** |
| **Impact of Change in EOL (2017) - line 7 Used fuel storage and disposal viable expenses** |  | 4.2 | 5.1 | 3.9 | 3.9 | **4.3** |

1. **Ref 1: H1-01-Staff-320, Attachment 1, Table 1c**

OEB staff has compiled several accounts for nuclear from Attachment 1, Table 1c as below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Line #** | **Description** | **2019 Balance** | **2020 Total Transaction, Amortization, and Interests** | **2020 Balance** |
| Line 29 | Income and Other Tax Variances - Nuclear | ($21.1) | ($1.6) | (22.7) |
| Line 34 | |  | | --- | |  |   Pension & OPEB Cash Versus Accrual Differential Deferral - Nuclear - Post-2017 Additions | $278.2 | $71.8 | $349.9 |
| Line 35 | Pension & OPEB Cash Payment Variance - Nuclear | ($288.6) | ($119.1) | ($407.7) |
| Line 36 | Pension and OPEB Forecast Accrual versus Actual Cash Differential - Carrying Charges - | ($0.6) | ($1.6) | ($2.2) |
| Line 41 | Impact Resulting from Changes to Pickering Station End-of-Life Dates (December 31, 2017) Deferral | ($245.8) | ($157.2) | ($402.9) |
|  | **Total** | **($277.9)** | **($207.7)** | **($485.6)** |