Numbers may not add due to rounding.

Table 1
Comparison of Allocation of Centrally Held Costs ($M)
Hydroelectric

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Numbers may not add due to rounding.

Table 2a
Comparison of Allocation of Centrally Held Costs ($M)
Nuclear

Line No.	Business Unit	2016 Budget	(c)-(a) Change	2016 Actual	(g)-(c) Change	2017 OEB Approved[1]	(g)-(e) Change	2017 Actual	(k)-(g) Change	2018 OEB Approved[1]	(k)-(i) Change	2018 Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**Pension/OPEB Related Accrual Costs**	183.0	(21.3)	161.7	(85.5)	71.5	4.7	76.2	46.7	48.3	74.6	122.9
2	**Pension/OPEB Adjustment for Test Period Cash to Accrual Differences[2]**	0.0	0.0	0.0	0.0	(91.1)	91.1	0.0	0.0	(46.2)	46.2	0.0
3	**OPG-Wide Insurance**	6.2	(0.4)	5.8	1.0	6.4	0.5	6.9	(0.1)	6.5	0.2	6.7
4	**Nuclear Insurance**	19.1	(10.3)	8.8	5.6	21.1	(6.6)	14.5	2.6	23.1	(6.0)	17.1
5	**Performance Incentives**	18.4	(1.8)	16.6	9.3	18.4	7.5	25.9	(3.6)	18.5	3.8	22.3
6	**IESO Non-Energy Charges**	62.1	26.7	88.8	20.7	61.1	48.4	109.5	(28.3)	56.5	24.7	81.2
7	**Other**	21.0	3.3	24.3	(14.4)	6.7	3.2	10.0	(4.0)	12.3	(6.3)	5.9
8	**Total**	309.8	(3.8)	306.0	(63.1)	94.1	148.8	242.9	13.3	118.9	137.3	256.2

Line No.	Business Unit	2018 Actual	(e)-(a) Change	2019 OEB Approved[1]	(e)-(c) Change	2019 Actual	(i)-(e) Change	2020 OEB Approved[1]	(i)-(g) Change	2020 Budget	(k)-(i) Change	2021 Budget
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
9	**Pension/OPEB Related Accrual Costs**	122.9	(29.1)	34.3	59.5	93.9	(105.6)	30.1	(41.9)	(11.8)	36.9	25.2
10	**Pension/OPEB Adjustment for Test Period Cash to Accrual Differences[2]**	0.0	0.0	2.9	(2.9)	0.0	0.0	11.6	(11.6)	0.0	0.0	0.0
11	**OPG-Wide Insurance**	6.7	0.1	7.0	(0.1)	6.9	0.7	7.0	0.5	7.6	2.7	10.3
12	**Nuclear Insurance**	17.1	1.0	26.1	(8.1)	18.0	2.8	26.5	(5.6)	20.9	1.5	22.4
13	**Performance Incentives**	22.3	1.8	18.6	5.5	24.1	0.8	18.5	6.4	24.9	2.0	26.9
14	**IESO Non-Energy Charges**	81.2	16.2	51.8	45.6	97.4	8.5	54.5	51.5	106.0	(7.2)	98.8
15	**Other**	5.9	(7.7)	13.0	(14.8)	(1.8)	18.9	16.0	1.1	17.1	(3.4)	13.7
16	**Total**	256.2	(17.6)	153.7	84.8	238.6	(73.9)	164.3	0.4	164.7	32.5	197.2

Notes:

1 OEB approved amounts have been adjusted to remove Hydro One Shares in 2018-2021 and machine dynamics and performance testing services provided by Renewable Generation in 2016-2021 to Nuclear OM&A to better align with reporting of actual costs

2 As discussed in Ex. F4-4-1 and Ex. F4-3-2, the test period reflects OPG's proposal to include accrued amounts for pension and OPEB in the nuclear revenue requirement.

Numbers may not add due to rounding.

Table 2b
Comparison of Allocation of Centrally Held Costs ($M)
Nuclear

Line No.	Business Unit	2021 OEB Approved[1]	(c)-(a) Change	2021 Budget	(e)-(c) Change	2022 Plan	(g)-(e) Change	2023 Plan	(i)-(g) Change	2024 Plan	(k)-(i) Change	2025 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
17	**Pension/OPEB Related Accrual Costs**	30.0	(4.8)	25.2	(13.2)	12.0	(17.9)	(5.9)	(23.3)	(29.2)	(11.2)	(40.4)
18	**Pension/OPEB Adjustment for Test Period Cash to Accrual Differences[2]**	16.3	(16.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	**OPG-Wide Insurance**	6.8	3.4	10.3	1.0	11.3	0.5	11.9	0.3	12.1	(0.8)	11.3
20	**Nuclear Insurance**	27.1	(4.7)	22.4	2.3	24.6	2.5	27.1	2.8	30.0	(3.7)	26.2
21	**Performance Incentives**	18.5	8.4	26.9	0.4	27.3	0.2	27.6	0.2	27.8	(3.2)	24.6
22	**IESO Non-Energy Charges**	42.0	56.8	98.8	(1.0)	97.7	(8.3)	89.4	10.5	99.9	(35.3)	64.6
23	**Other**	13.0	0.7	13.7	(2.2)	11.6	(0.0)	11.5	(8.2)	3.4	9.2	12.5
24	**Total**	153.7	43.5	197.2	(12.7)	184.5	(22.9)	161.6	(17.7)	143.9	(45.0)	98.9

Line No.	Business Unit	2025 Plan	(c)-(a) Change	2026 Plan
		(a)	(b)	(c)
25	**Pension/OPEB Related Accrual Costs**	(40.4)	(15.8)	(56.2)
26	**Pension/OPEB Adjustment for Test Period Cash to Accrual Differences[2]**	0.0	0.0	0.0
27	**OPG-Wide Insurance**	11.3	(4.9)	6.4
28	**Nuclear Insurance**	26.2	(11.4)	14.9
29	**Performance Incentives**	24.6	(3.2)	21.5
30	**IESO Non-Energy Charges**	64.6	(44.7)	19.9
31	**Other**	12.5	(4.2)	8.3
32	**Total**	98.9	(84.2)	14.7

Notes:

1 OEB approved amounts have been adjusted to remove Hydro One Shares in 2018-2021 and machine dynamics and performance testing services provided by Renewable Generation in 2016-2021 to Nuclear OM&A to better align with reporting of actual costs

2 As discussed in Ex. F4-4-1 and Ex. F4-3-2, the test period reflects OPG's proposal to include accrued amounts for pension and OPEB in the nuclear revenue requirement.