Numbers may not add due to rounding.

Table 1
Calculation of Income and Other Taxes variance Account for Regulated Hydroelectric Operations
Accelerated Investment Incentive CCA Impact ($M)
December 31, 2019

Line No.		Note	2014	2015	Average
			(a)	(b)	(c)
1	**Hydroelectric CCA in EB-2013-0321 with Accelerated CCA**	1	238.8	229.3	234.0
2	**Hydroelectric CCA in EB-2013-0321**		227.1	218.6	222.9
3	**Additional CCA** (Line 1- Line 2)				11.2
4	**Percentage Eligible**	2			82%
5	**2019 CCA Differences** (Line 3 x Line 4)	3			9.2

Notes:

1 Ex. L, H1-01-Staff-330, Attachment 1, Table 2 and Table 3, Line 22, col (k).

2 Percentage eligible was calculated as the ratio of the 2019 non-CRVA AIIP in-service additions to total 2019 non-CRVA in-service additions.

3 Ex. H1-1-1, Table 6, line 2, col (d).

Numbers may not add due to rounding.

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

Line No.	Class	Undepreciated Capital Cost at Beginning of Year[1]	Cost of Acquisitions	Cost of Acquisitions that are AIIP	Net Adjustments	Proceeds of Dispositions	(a)+(b)+(d)-(e) UCC1	50% Rule	(f)-(g) Reduced Undepreciated Capital Cost	CCA Rate	Recapture/ Terminal Loss	Capital Cost Allowance	(f)+(j)-(k) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	**1**	1,705.4	29.2	31.2	(4.4)	0.0	1,730.1	(15.7)	1,745.8	4%	0.0	69.8	1,660.3
2	**1-rolling start**	320.1	0.0	0.0	0.0	0.0	320.1	0.0	320.1	4%	0.0	12.8	307.3
3	**1.1**	19.2	0.6	0.6	(0.0)	0.0	19.8	(0.3)	20.1	6%	0.0	1.2	18.6
4	**1.1-rolling start**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6%	0.0	-	0.0
5	**2**	1,670.7	0.0	0.0	0.0	0.0	1,670.7	0.0	1,670.7	6%	0.0	100.2	1,570.4
6	**3**	0.8	0.0	0.0	0.0	0.0	0.8	0.0	0.8	5%	0.0	0.0	0.8
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	-	0.0
8	**8**	43.7	19.1	19.1	(1.5)	0.0	61.3	(8.8)	70.2	20%	0.0	14.0	47.3
9	**8-rolling start**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20%	0.0	-	0.0
10	**10**	5.0	4.1	4.1	(0.3)	0.0	8.7	(1.9)	10.6	30%	0.0	3.2	5.5
11	**12**	5.1	6.0	6.0	(0.5)	0.0	10.6	0.0	10.6	100%	0.0	10.6	0.0
12	**13**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	-	0.0
13	**14.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7%	0.0	-	0.0
14	**14.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5%	0.0	-	0.0
15	**17**	247.3	23.3	23.3	(1.8)	0.0	268.8	(10.7)	279.5	8%	0.0	22.4	246.4
16	**17-rolling start**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8%	0.0	-	0.0
17	**42**	3.9	0.2	0.2	(0.0)	0.0	4.1	(0.1)	4.2	12%	0.0	0.5	3.6
18	**43.1**	0.4	0.0	0.0	0.0	0.0	0.4	0.0	0.4	30%	0.0	0.1	0.3
19	**43.2**	6.1	0.0	0.0	0.0	0.0	6.1	0.0	6.1	50%	0.0	3.1	3.1
20	**45**	0.2	0.0	0.0	0.0	0.0	0.2	0.0	0.2	45%	0.0	0.1	0.1
21	**50**	0.9	0.3	0.3	(0.0)	0.0	1.2	(0.2)	1.4	55%	0.0	0.8	0.5
22	**Total**	4,028.8	82.8	84.8	(8.6)	0.0	4,103.0	(37.6)	4,140.6		0.0	238.8	3,864.1

Numbers may not add due to rounding.

Table 3
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations with Accelerated CCA ($M)
Year Ending December 31, 2019

Line No.	Class	Undepreciated Capital Cost at Beginning of Year[1]	Cost of Acquisitions	Cost of Acquisitions that are AIIP	Net Adjustments	Proceeds of Dispositions	(a)+(b)+(d)-(e) UCC1	50% Rule	(f)-(g) Reduced Undepreciated Capital Cost	CCA Rate	Recapture/ Terminal Loss	Capital Cost Allowance	(f)+(j)-(k) Undepreciated Capital Cost at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	**1**	1,660.3	37.1	37.1	(3.3)	0.0	1,694.1	(16.9)	1,711.0	4%	0.0	68.4	1,625.7
2	**1-rolling start**	307.3	0.0	0.0	0.0	0.0	307.3	0.0	307.3	4%	0.0	12.3	295.0
3	**1.1**	18.6	2.2	2.2	(0.2)	0.0	20.6	(1.0)	21.5	6%	0.0	1.3	19.3
4	**1.1-rolling start**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6%	0.0	-	0.0
5	**2**	1,570.4	0.0	0.0	0.0	0.0	1,570.4	0.0	1,570.4	6%	0.0	94.2	1,476.2
6	**3**	0.8	0.0	0.0	0.0	0.0	0.8	0.0	0.8	5%	0.0	0.0	0.7
7	**6**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10%	0.0	-	0.0
8	**8**	47.3	24.9	24.9	(3.6)	0.0	68.577	(10.6)	79.2	20%	0.0	15.8	52.7
9	**8-rolling start**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20%	0.0	-	0.0
10	**10**	5.5	5.3	5.3	(0.8)	0.0	10.1	(2.3)	12.3	30%	0.0	3.7	6.4
11	**12**	0.0	8.8	8.8	(1.2)	0.0	7.7	0.0	7.7	100%	0.0	7.7	0.0
12	**13**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	-	0.0
13	**14.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7%	0.0	-	0.0
14	**14.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5%	0.0	-	0.0
15	**17**	246.4	28.2	28.2	(4.0)	0.0	270.6	(12.1)	282.6	8%	0.0	22.6	247.9
16	**17-rolling start**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8%	0.0	-	0.0
17	**42**	3.6	0.2	0.2	(0.0)	0.0	3.8	(0.1)	3.9	12%	0.0	0.5	3.3
18	**43.1**	0.3	0.0	0.0	0.0	0.0	0.3	0.0	0.3	30%	0.0	0.1	0.2
19	**43.2**	3.1	0.0	0.0	0.0	0.0	3.1	0.0	3.1	50%	0.0	1.5	1.5
20	**45**	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.1	45%	0.0	0.0	0.0
21	**50**	0.5	1.1	1.1	(0.1)	0.0	1.4	(0.5)	1.9	55%	0.0	1.1	0.4
22	**Total**	3,864.1	107.7	107.7	(13.2)	0.0	3,958.6	(43.4)	4,002.1		0.0	229.3	3,729.4