Numbers may not add due to rounding.

Table 1
Calculation of Cash Tax Savings from Accelerated Investment Incentive CCA ($M)
December 31, 2018 - December 31, 2020

Line No.		Note	2018	2019	2020
			(a)	(b)	(c)
	Accelerated CCA	1			
1	**Nuclear (Excluding DRP)**	2	171.5	209.1	232.1
2	**Hydroelectric**	3	205.5	248.2	231.1
3	**Total** (Line 1 + Line 2)		377.0	457.3	463.2
	No Accelerated CCA	1			
4	**Nuclear (Excluding DRP)**	4	170.7	194.4	204.1
5	**Hydroelectric**	5	204.8	219.3	227.2
6	**Total** (Line 4 + Line 5)		375.5	413.7	431.3
	Additional CCA				
7	**Nuclear (Excluding DRP)** (Line 1 - Line 4)		0.8	14.8	28.0
8	**Hydroelectric** (Line 2 - Line 5)		0.7	28.9	3.9
9	**Total** (Line 7 + Line 8)		1.5	43.6	31.9
10	**Income Tax Rate:**		25%	25%	25%
	Cash Tax Savings				
11	**Nuclear (Excluding DRP)** (Line 7 x Line 10)		0.2	3.7	7.0
12	**Hydroelectric** (Line 8 x Line 10)		0.1	7.2	1.0
13	**Total** (Line 11 + Line 12)		0.3	10.9	8.0

Notes:

1 CCA calculations based on Actual 2018-2019 and Budget 2020.
2 Per Table 2-4, Line 22, col (k).
3 Per Table 5-7, Line 22, col (k).
4 Per Table 8-10, Line 22, col (k).
5 Per Table 11-13, Line 22, col (k).

Numbers may not add due to rounding.

Table 2
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations (Excluding DRP) with Accelerated CCA ($M)
Year Ending December 31, 2018

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**	726.2	91.6	5.6	0.0	0.0	817.8	40.2	777.6	4%	0.0	31.1	786.7
2	**1-rolling start**	28.6	0.0	0.0	0.0	0.0	28.6	0.0	28.6	4%	0.0	1.1	27.4
3	**1.1**	326.5	15.7	0.0	0.0	0.0	342.3	7.9	334.4	6%	0.0	20.1	322.2
4	**1.1-rolling start**	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0	6%	0.0	1.1	16.9
5	**2**	(0.0)	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	(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	0.0	10%	0.0	0.0	0.0
8	**8**	225.6	52.7	1.7	0.0	0.6	277.7	24.3	253.4	20%	0.0	50.7	227.0
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	0.0
10	**10**	4.1	1.3	0.0	0.0	0.3	5.2	0.5	4.7	30%	0.0	1.4	3.8
11	**12**	6.9	23.7	0.2	0.0	0.0	30.6	11.8	18.8	100%	0.0	18.8	11.8
12	**13**	2.1	1.5	0.0	0.0	0.0	3.6	0.7	2.8	N/A	0.0	0.4	3.1
13	**14.1**	7.0	0.0	0.0	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	0.0	16.1	8.0	8.0	5%	0.0	0.4	15.7
15	**17**	365.5	154.8	2.4	0.0	0.0	520.3	75.0	445.3	8%	0.0	35.6	484.7
16	**17-rolling start**	57.4	0.0	0.0	0.0	0.0	57.4	0.0	57.4	8%	0.0	4.6	52.9
17	**42**	(0.0)	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	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	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	0.0	45%	0.0	0.0	0.0
21	**50**	7.0	6.7	0.0	0.0	0.0	13.7	3.4	10.4	55%	0.0	5.7	8.0
22	**Total**	1,774.9	364.1	9.9	0.0	0.9	2,138.2	171.8	1,966.3		0.0	171.5	1,966.7

Numbers may not add due to rounding.

Table 3
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations (Excluding DRP) 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**	786.7	52.7	(2.1)	0.0	0.0	839.4	28.5	810.9	4%	0.0	32.4	806.9
2	**1-rolling start**	27.4	0.0	0.0	0.0	0.0	27.4	0.0	27.4	4%	0.0	1.1	26.3
3	**1.1**	322.2	39.4	5.8	0.0	0.0	361.6	13.9	347.7	6%	0.0	20.9	340.7
4	**1.1-rolling start**	16.9	0.0	0.0	0.0	0.0	16.9	0.0	16.9	6%	0.0	1.0	15.9
5	**2**	(0.0)	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	(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	0.0	10%	0.0	0.0	0.0
8	**8**	227.0	67.8	1.0	0.0	0.3	294.5	32.8	261.7	20%	0.0	52.3	242.2
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	0.0
10	**10**	3.8	9.6	2.0	0.0	0.2	13.2	2.8	10.5	30%	0.0	3.1	10.1
11	**12**	11.8	31.0	19.7	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	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	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	0.0	15.7	0.0	15.7	5%	0.0	0.8	14.9
15	**17**	484.7	109.9	11.0	0.0	0.0	594.5	43.9	550.6	8%	0.0	44.0	550.5
16	**17-rolling start**	52.9	27.0	11.8	0.0	0.0	79.9	(5.9)	85.8	8%	0.0	6.9	73.0
17	**42**	(0.0)	0.2	0.0	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	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	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	0.0	45%	0.0	0.0	0.0
21	**50**	8.0	4.8	4.8	0.0	0.0	12.9	(2.4)	15.3	55%	0.0	8.4	4.5
22	**Total**	1,966.7	342.3	54.1	0.0	0.5	2,308.5	119.1	2,189.3		0.0	209.1	2,099.3

Numbers may not add due to rounding.

Table 4
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations (Excluding DRP) with Accelerated CCA ($M)
Year Ending December 31, 2020

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**	806.9	30.4	30.4	0.0	0.0	837.4	(15.2)	852.6	4%	0.0	34.1	803.3
2	**1-rolling start**	26.3	0.0	0.0	0.0	0.0	26.3	0.0	26.3	4%	0.0	1.1	25.3
3	**1.1**	340.7	16.7	16.7	0.0	0.0	357.4	(8.4)	365.8	6%	0.0	21.9	335.5
4	**1.1-rolling start**	15.9	0.0	0.0	0.0	0.0	15.9	0.0	15.9	6%	0.0	1.0	14.9
5	**2**	(0.0)	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	(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	0.0	10%	0.0	0.0	0.0
8	**8**	242.2	45.1	45.1	0.0	0.0	287.3	(22.6)	309.9	20%	0.0	62.0	225.3
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	0.0
10	**10**	10.1	1.4	1.2	0.0	0.0	11.5	(0.5)	12.0	30%	0.0	3.6	7.9
11	**12**	5.6	26.3	26.3	0.0	0.0	31.9	0.0	31.9	100%	0.0	31.9	0.0
12	**13**	2.6	0.0	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	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	0.0	14.9	0.0	14.9	5%	0.0	0.7	14.1
15	**17**	550.5	150.7	150.7	0.0	0.0	701.2	(75.3)	776.5	8%	0.0	62.1	639.0
16	**17-rolling start**	73.0	0.0	0.0	0.0	0.0	73.0	0.0	73.0	8%	0.0	5.8	67.2
17	**42**	0.1	2.8	2.8	0.0	0.0	3.0	(1.4)	4.4	12%	0.0	0.5	2.4
18	**43.1**	0.0	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	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	0.0	45%	0.0	0.0	0.0
21	**50**	4.5	4.9	4.9	0.0	0.0	9.3	(2.4)	11.7	55%	0.0	6.5	2.9
22	**Total**	2,099.3	278.3	278.1	0.0	0.0	2,377.6	(125.8)	2,503.4		0.0	232.1	2,145.5

Numbers may not add due to rounding.

Table 5
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Hydroelectric Operations with Accelerated CCA ($M)
Year Ending December 31, 2018

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**	1,613.8	71.5	4.6	0.0	0.0	1,685.2	31.2	1,654.1	4%	0.0	66.2	1,619.1
2	**1-rolling start**	286.7	0.0	0.0	0.0	0.0	286.7	0.0	286.7	4%	0.0	11.5	275.2
3	**1.1**	24.9	4.9	0.0	0.0	0.0	29.8	2.4	27.4	6%	0.0	1.6	28.2
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	0.0
5	**2**	1,387.1	0.0	0.0	0.0	0.0	1,387.1	0.0	1,387.1	6%	0.0	83.2	1,303.9
6	**3**	0.3	0.0	0.0	0.0	0.0	0.3	0.0	0.3	5%	0.0	0.0	0.3
7	**6**	4.6	0.0	0.0	0.0	0.0	4.6	0.0	4.6	10%	0.0	0.5	4.2
8	**8**	37.7	19.9	1.4	0.0	0.2	57.4	8.5	49.0	20%	0.0	9.8	47.6
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	0.0
10	**10**	0.4	0.4	0.0	0.0	0.2	0.6	0.1	0.5	30%	0.0	0.1	0.4
11	**12**	0.8	1.9	0.1	0.0	0.0	2.8	0.9	1.9	100%	0.0	1.9	0.9
12	**13**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	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	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	0.0
15	**17**	304.9	44.2	2.0	0.0	0.0	349.1	20.1	329.0	8%	0.0	26.3	322.8
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	0.0
17	**42**	2.7	0.0	0.0	0.0	0.0	2.7	(0.0)	2.7	12%	0.0	0.3	2.4
18	**43.1**	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.1	30%	0.0	0.0	0.0
19	**43.2**	5.5	1.7	0.0	0.0	0.0	7.2	0.8	6.3	50%	0.0	3.2	4.0
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	1.1	1.0	0.0	0.0	0.0	2.1	0.5	1.6	55%	0.0	0.9	1.2
22	**Total**	3,670.6	145.5	8.1	0.0	0.4	3,815.7	64.6	3,751.2		0.0	205.5	3,610.2

Numbers may not add due to rounding.

Table 6
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Hydroelectric 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**	1,619.1	71.8	35.8	0.0	0.0	1,690.9	0.1	1,690.8	4%	0.0	67.6	1,623.3
2	**1-rolling start**	275.2	0.0	0.0	0.0	0.0	275.2	0.0	275.2	4%	0.0	11.0	264.2
3	**1.1**	28.2	0.8	0.4	(3.4)	0.0	25.5	0.0	25.5	6%	0.0	1.5	24.0
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	0.0
5	**2**	1,303.9	0.0	0.0	0.0	0.0	1,303.9	0.0	1,303.9	6%	0.0	78.2	1,225.6
6	**3**	0.3	0.0	0.0	0.0	0.0	0.3	0.0	0.3	5%	0.0	0.0	0.3
7	**6**	4.2	3.2	2.5	3.4	0.0	10.8	(0.9)	11.7	10%	0.0	1.2	9.6
8	**8**	47.6	30.6	15.4	0.0	0.1	78.1	(0.2)	78.3	20%	0.0	15.7	62.5
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	0.0
10	**10**	0.4	0.5	0.3	0.0	0.0	0.9	(0.0)	0.9	30%	0.0	0.3	0.6
11	**12**	0.9	4.8	3.4	0.0	0.0	5.7	0.7	5.0	100%	0.0	5.0	0.7
12	**13**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	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	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	0.0
15	**17**	322.8	41.0	24.7	0.0	0.0	363.7	(4.2)	368.0	8%	0.0	29.4	334.3
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	0.0
17	**42**	2.4	0.0	0.0	0.0	0.0	2.4	0.0	2.4	12%	0.0	0.3	2.1
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	4.0	58.3	26.8	0.0	0.0	62.3	(11.0)	73.3	50%	0.0	36.6	25.7
20	**45**	0.0	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	0.8	0.8	0.0	0.0	2.0	(0.4)	2.4	55%	0.0	1.3	0.7
22	**Total**	3,610.2	211.7	110.0	0.0	0.2	3,821.7	(15.9)	3,837.6		0.0	248.2	3,573.6

Numbers may not add due to rounding.

Table 7
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Hydroelectric Operations with Accelerated CCA ($M)
Year Ending December 31, 2020

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**	1,623.3	73.0	69.7	0.0	0.0	1,696.2	(33.3)	1,729.5	4%	0.0	69.2	1,627.0
2	**1-rolling start**	264.2	0.0	0.0	0.0	0.0	264.2	0.0	264.2	4%	0.0	10.6	253.6
3	**1.1**	24.0	4.9	4.8	0.0	0.0	28.9	(2.4)	31.2	6%	0.0	1.9	27.0
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	0.0
5	**2**	1,225.6	0.0	0.0	0.0	0.0	1,225.6	0.0	1,225.6	6%	0.0	73.5	1,152.1
6	**3**	0.3	0.0	0.0	0.0	0.0	0.3	0.0	0.3	5%	0.0	0.0	0.3
7	**6**	9.6	0.4	0.4	0.0	0.0	10.0	(0.2)	10.2	10%	0.0	1.0	9.0
8	**8**	62.5	22.5	21.3	0.0	0.0	85.0	(10.1)	95.0	20%	0.0	19.0	66.0
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	0.0
10	**10**	0.6	0.1	0.1	0.0	0.0	0.7	(0.1)	0.8	30%	0.0	0.2	0.5
11	**12**	0.7	4.4	4.0	0.0	0.0	5.1	0.2	4.9	100%	0.0	4.9	0.2
12	**13**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	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	0.0
14	**14.1**	0.0	4.8	4.8	0.0	0.0	4.8	(2.4)	7.2	5%	0.0	0.4	4.5
15	**17**	334.3	36.4	34.6	0.0	0.0	370.7	(16.4)	387.1	8%	0.0	31.0	339.7
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	0.0
17	**42**	2.1	(0.0)	(0.0)	0.0	0.0	2.1	0.0	2.1	12%	0.0	0.3	1.9
18	**43.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30%	0.0	0.0	0.0
19	**43.2**	25.7	5.4	5.1	0.0	0.0	31.1	(5.0)	36.0	50%	0.0	18.0	13.1
20	**45**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45%	0.0	0.0	0.0
21	**50**	0.7	1.0	1.0	0.0	0.0	1.7	(0.5)	2.2	55%	0.0	1.2	0.5
22	**Total**	3,573.6	152.8	145.8	0.0	0.0	3,726.4	(70.0)	3,796.4		0.0	231.1	3,495.3

Numbers may not add due to rounding.

Table 8

Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations (Excluding DRP) with No Accelerated CCA ($M)

Year Ending December 31, 2018

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**	726.2	91.6	0.0	0.0	0.0	817.8	45.8	772.0	4%	0.0	30.9	787.0
2	**1-rolling start**	28.6	0.0	0.0	0.0	0.0	28.6	0.0	28.6	4%	0.0	1.1	27.4
3	**1.1**	326.5	15.7	0.0	0.0	0.0	342.3	7.9	334.4	6%	0.0	20.1	322.2
4	**1.1-rolling start**	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0	6%	0.0	1.1	16.9
5	**2**	(0.0)	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	(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	0.0	10%	0.0	0.0	0.0
8	**8**	225.6	52.7	0.0	0.0	0.6	277.7	26.0	251.7	20%	0.0	50.3	227.4
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	0.0
10	**10**	4.1	1.3	0.0	0.0	0.3	5.2	0.5	4.7	30%	0.0	1.4	3.8
11	**12**	6.9	23.7	0.0	0.0	0.0	30.6	11.8	18.7	100%	0.0	18.7	11.8
12	**13**	2.1	1.5	0.0	0.0	0.0	3.6	0.7	2.8	N/A	0.0	0.4	3.1
13	**14.1**	7.0	0.0	0.0	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	0.0	16.1	8.0	8.0	5%	0.0	0.4	15.7
15	**17**	365.5	154.8	0.0	0.0	0.0	520.3	77.4	442.9	8%	0.0	35.4	484.8
16	**17-rolling start**	57.4	0.0	0.0	0.0	0.0	57.4	0.0	57.4	8%	0.0	4.6	52.9
17	**42**	(0.0)	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	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	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	0.0	45%	0.0	0.0	0.0
21	**50**	7.0	6.7	0.0	0.0	0.0	13.7	3.4	10.4	55%	0.0	5.7	8.0
22	**Total**	1,774.9	364.1	0.0	0.0	0.9	2,138.2	181.6	1,956.5		0.0	170.7	1,967.5

Numbers may not add due to rounding.

Table 9

Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations (Excluding DRP) with No 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**	787.0	52.7	0.0	0.0	0.0	839.6	26.3	813.3	4%	0.0	32.5	807.1
2	**1-rolling start**	27.4	0.0	0.0	0.0	0.0	27.4	0.0	27.4	4%	0.0	1.1	26.3
3	**1.1**	322.2	39.4	0.0	0.0	0.0	361.6	19.7	341.9	6%	0.0	20.5	341.0
4	**1.1-rolling start**	16.9	0.0	0.0	0.0	0.0	16.9	0.0	16.9	6%	0.0	1.0	15.9
5	**2**	(0.0)	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	(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	0.0	10%	0.0	0.0	0.0
8	**8**	227.4	67.8	0.0	0.0	0.3	294.9	33.7	261.1	20%	0.0	52.2	242.6
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	0.0
10	**10**	3.8	9.6	0.0	0.0	0.2	13.2	4.7	8.5	30%	0.0	2.6	10.7
11	**12**	11.8	31.0	0.0	0.0	0.0	42.8	15.5	27.3	100%	0.0	27.3	15.5
12	**13**	3.1	0.0	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	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	0.0	15.7	0.0	15.7	5%	0.0	0.8	14.9
15	**17**	484.8	109.9	0.0	0.0	0.0	594.7	54.9	539.8	8%	0.0	43.2	551.5
16	**17-rolling start**	52.9	27.0	0.0	0.0	0.0	79.9	0.0	79.9	8%	0.0	6.4	73.5
17	**42**	(0.0)	0.2	0.0	0.0	0.0	0.2	0.1	0.1	12%	0.0	0.0	0.2
18	**43.1**	0.0	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	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	0.0	45%	0.0	0.0	0.0
21	**50**	8.0	4.8	0.0	0.0	0.0	12.9	2.4	10.4	55%	0.0	5.7	7.1
22	**Total**	1,967.5	342.3	0.0	0.0	0.5	2,309.3	157.4	2,151.9		0.0	194.4	2,114.9

Numbers may not add due to rounding.

Table 10

Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations (Excluding DRP) with No Accelerated CCA ($M)

Year Ending December 31, 2020

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**	807.1	30.4	0.0	0.0	0.0	837.5	15.2	822.3	4%	0.0	32.9	804.6
2	**1-rolling start**	26.3	0.0	0.0	0.0	0.0	26.3	0.0	26.3	4%	0.0	1.1	25.3
3	**1.1**	341.0	16.7	0.0	0.0	0.0	357.8	8.4	349.4	6%	0.0	21.0	336.8
4	**1.1-rolling start**	15.9	0.0	0.0	0.0	0.0	15.9	0.0	15.9	6%	0.0	1.0	14.9
5	**2**	(0.0)	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	(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	0.0	10%	0.0	0.0	0.0
8	**8**	242.6	45.1	0.0	0.0	0.0	287.8	22.6	265.2	20%	0.0	53.0	234.7
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	0.0
10	**10**	10.7	1.4	0.0	0.0	0.0	12.1	0.7	11.4	30%	0.0	3.4	8.7
11	**12**	15.5	26.3	0.0	0.0	0.0	41.7	13.1	28.6	100%	0.0	28.6	13.1
12	**13**	2.6	0.0	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	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	0.0	14.9	0.0	14.9	5%	0.0	0.7	14.1
15	**17**	551.5	150.7	0.0	0.0	0.0	702.2	75.3	626.9	8%	0.0	50.1	652.1
16	**17-rolling start**	73.5	0.0	0.0	0.0	0.0	73.5	0.0	73.5	8%	0.0	5.9	67.6
17	**42**	0.2	2.8	0.0	0.0	0.0	3.0	1.4	1.6	12%	0.0	0.2	2.8
18	**43.1**	0.0	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	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	0.0	45%	0.0	0.0	0.0
21	**50**	7.1	4.9	0.0	0.0	0.0	12.0	2.4	9.5	55%	0.0	5.3	6.7
22	**Total**	2,114.9	278.3	0.0	0.0	0.0	2,393.2	139.1	2,254.1		0.0	204.1	2,189.1

Numbers may not add due to rounding.

Table 11
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Hydroelectric Operations with No Accelerated CCA ($M)
Year Ending December 31, 2018

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**	1,613.8	71.5		0.0	0.0	1,685.2	35.7	1,649.5	4%	0.0	66.0	1,619.3
2	**1-rolling start**	286.7	0.0		0.0	0.0	286.7	0.0	286.7	4%	0.0	11.5	275.2
3	**1.1**	24.9	4.9		0.0	0.0	29.8	2.4	27.4	6%	0.0	1.6	28.2
4	**1.1-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	6%	0.0	0.0	0.0
5	**2**	1,387.1	0.0		0.0	0.0	1,387.1	0.0	1,387.1	6%	0.0	83.2	1,303.9
6	**3**	0.3	0.0		0.0	0.0	0.3	0.0	0.3	5%	0.0	0.0	0.3
7	**6**	4.6	0.0		0.0	0.0	4.6	0.0	4.6	10%	0.0	0.5	4.2
8	**8**	37.7	19.9		0.0	0.2	57.4	9.9	47.6	20%	0.0	9.5	47.9
9	**8-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	20%	0.0	0.0	0.0
10	**10**	0.4	0.4		0.0	0.2	0.6	0.1	0.5	30%	0.0	0.1	0.4
11	**12**	0.8	1.9		0.0	0.0	2.8	1.0	1.8	100%	0.0	1.8	1.0
12	**13**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0	0.0
13	**14.1**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	7%	0.0	0.0	0.0
14	**14.1**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	5%	0.0	0.0	0.0
15	**17**	304.9	44.2		0.0	0.0	349.1	22.1	327.0	8%	0.0	26.2	322.9
16	**17-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	8%	0.0	0.0	0.0
17	**42**	2.7	0.0		0.0	0.0	2.7	0.0	2.7	12%	0.0	0.3	2.4
18	**43.1**	0.1	0.0		0.0	0.0	0.1	0.0	0.1	30%	0.0	0.0	0.0
19	**43.2**	5.5	1.7		0.0	0.0	7.2	0.8	6.3	50%	0.0	3.2	4.0
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**	1.1	1.0		0.0	0.0	2.1	0.5	1.6	55%	0.0	0.9	1.2
22	**Total**	3,670.6	145.5	0.0	0.0	0.4	3,815.7	72.6	3,743.2		0.0	204.8	3,610.9

Numbers may not add due to rounding.

Table 12
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Hydroelectric Operations with No 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**	1,619.3	71.8		0.0	0.0	1,691.1	35.9	1,655.2	4%	0.0	66.2	1,624.9
2	**1-rolling start**	275.2	0.0		0.0	0.0	275.2	0.0	275.2	4%	0.0	11.0	264.2
3	**1.1**	28.2	0.8		(3.4)	0.0	25.5	0.4	25.1	6%	0.0	1.5	24.0
4	**1.1-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	6%	0.0	0.0	0.0
5	**2**	1,303.9	0.0		0.0	0.0	1,303.9	0.0	1,303.9	6%	0.0	78.2	1,225.6
6	**3**	0.3	0.0		0.0	0.0	0.3	0.0	0.3	5%	0.0	0.0	0.3
7	**6**	4.2	3.2		3.4	0.0	10.8	1.6	9.2	10%	0.0	0.9	9.9
8	**8**	47.9	30.6		0.0	0.1	78.4	15.2	63.2	20%	0.0	12.6	65.8
9	**8-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	20%	0.0	0.0	0.0
10	**10**	0.4	0.5		0.0	0.0	0.9	0.2	0.7	30%	0.0	0.2	0.7
11	**12**	1.0	4.8		0.0	0.0	5.7	2.4	3.4	100%	0.0	3.4	2.4
12	**13**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0	0.0
13	**14.1**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	7%	0.0	0.0	0.0
14	**14.1**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	5%	0.0	0.0	0.0
15	**17**	322.9	41.0		0.0	0.0	363.9	20.5	343.4	8%	0.0	27.5	336.4
16	**17-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	8%	0.0	0.0	0.0
17	**42**	2.4	0.0		0.0	0.0	2.4	0.0	2.4	12%	0.0	0.3	2.1
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**	4.0	58.3		0.0	0.0	62.3	29.2	33.2	50%	0.0	16.6	45.7
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	0.8		0.0	0.0	2.0	0.4	1.6	55%	0.0	0.9	1.1
22	**Total**	3,610.9	211.7	0.0	0.0	0.2	3,822.4	105.8	3,716.7		0.0	219.3	3,603.1

Numbers may not add due to rounding.

Table 13
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Hydroelectric Operations with No Accelerated CCA ($M)
Year Ending December 31, 2020

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**	1,624.9	73.0		0.0	0.0	1,697.8	36.5	1,661.3	4%	0.0	66.5	1,631.4
2	**1-rolling start**	264.2	0.0		0.0	0.0	264.2	0.0	264.2	4%	0.0	10.6	253.6
3	**1.1**	24.0	4.9		0.0	0.0	28.9	2.5	26.4	6%	0.0	1.6	27.3
4	**1.1-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	6%	0.0	0.0	0.0
5	**2**	1,225.6	0.0		0.0	0.0	1,225.6	0.0	1,225.6	6%	0.0	73.5	1,152.1
6	**3**	0.3	0.0		0.0	0.0	0.3	0.0	0.3	5%	0.0	0.0	0.3
7	**6**	9.9	0.4		0.0	0.0	10.3	0.2	10.1	10%	0.0	1.0	9.3
8	**8**	65.8	22.5		0.0	0.0	88.3	11.3	77.0	20%	0.0	15.4	72.9
9	**8-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	20%	0.0	0.0	0.0
10	**10**	0.7	0.1		0.0	0.0	0.8	0.1	0.8	30%	0.0	0.2	0.6
11	**12**	2.4	4.4		0.0	0.0	6.7	2.2	4.6	100%	0.0	4.6	2.2
12	**13**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0	0.0
13	**14.1**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	7%	0.0	0.0	0.0
14	**14.1**	0.0	4.8		0.0	0.0	4.8	2.4	2.4	5%	0.0	0.1	4.7
15	**17**	336.4	36.4		0.0	0.0	372.8	18.2	354.6	8%	0.0	28.4	344.4
16	**17-rolling start**	0.0	0.0		0.0	0.0	0.0	0.0	0.0	8%	0.0	0.0	0.0
17	**42**	2.1	(0.0)		0.0	0.0	2.1	(0.0)	2.1	12%	0.0	0.3	1.9
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**	45.7	5.4		0.0	0.0	51.1	2.7	48.4	50%	0.0	24.2	26.9
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**	1.1	1.0		0.0	0.0	2.1	0.5	1.6	55%	0.0	0.9	1.2
22	**Total**	3,603.1	152.8	0.0	0.0	0.0	3,756.0	76.4	3,679.5		0.0	227.2	3,528.7