Numbers may not add due to rounding.

Table 1
Calculation of Nuclear Capacity Refurbishment Variance Account - DRP
Accelerated Investment Incentive CCA ($M)
December 31, 2019

Line No.		Note	2018	2019
			(a)	(b)
1	**DRP CCA in EB-2016-0152 with Accelerated CCA**	1	289.6	405.1
2	**DRP CCA in EB-2016-0152**	2	283.7	354.4
3	**Increase in CCA** (Line 1- Line 2)		5.9	50.7
4	**Income Tax Rate:**		25%	25%
5	**Credit to Nuclear CRVA** (Line 3 x Line 4)		(1.5)	(12.7)
6	**Gross-Up** ((Line 5/(1-Line 4))-Line 5)		(0.5)	(4.2)
7	**Total Credit to CRVA** (Line 5+ Line 6)		(2.0)	(16.9)
8	Total Credit to CRVA in 2019 (Line 7, (a) + (b))	3		(18.9)

Notes:

1 Ex. L, H1-01-Staff-330, Attachment 1, Table 2 and Table 3, Line 22, col (k).
2 EB-2016-0152, Ex. F4-2-1, Table 3b, Note 3 for 2018 and 2019.
3 Ex. H1-1-1, Table 1b, line 23, col (b).

Numbers may not add due to rounding.

Table 2

Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations - 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**	101.4					101.4	0.0	101.4	4%	0.0	4.1	97.3
2	**1-rolling start**	0.0					0.0	0.0	0.0	4%	0.0	0.0	0.0
3	**1.1**	480.0					480.0	0.0	480.0	6%	0.0	28.8	451.2
4	**1.1-rolling start**	57.0					57.0	0.0	57.0	6%	0.0	3.4	53.6
5	**2**	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	5%	0.0	0.0	0.0
7	**6**	0.0					0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	1.0					1.0	0.0	1.0	20%	0.0	0.2	0.8
9	**8-rolling start**	0.0					0.0	0.0	0.0	20%	0.0	0.0	0.0
10	**10**	0.0					0.0	0.0	0.0	30%	0.0	0.0	0.0
11	**12**	0.0					0.0	0.0	0.0	100%	0.0	-	0.0
12	**13**	0.3					0.3	0.0	0.3	N/A	0.0	-	0.3
13	**14.1**	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	5%	0.0	0.0	0.0
15	**17**	1,015.1	1,152.9	61.7			2,167.9	514.8	1,653.2	8%	0.0	132.3	2,035.7
16	**17-rolling start**	881.5	613.6	32.8			1,495.1	(16.4)	1,511.5	8%	0.0	120.9	1,374.2
17	**42**	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	30%	0.0	0.0	0.0
19	**43.2**	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	45%	0.0	0.0	0.0
21	**50**	0.0					0.0	0.0	0.0	55%	0.0	0.0	0.0
22	**Total**	2,536.3	1,766.4	94.5	0.0	0.0	4,302.7	498.4	3,804.4		0.0	289.6	4,013.1

Numbers may not add due to rounding.

Table 3
Undepreciated Capital Cost and Capital Cost Allowance Schedule for OPG's Regulated Nuclear Operations - 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**	97.3					97.3	0.0	97.3	4%	0.0	3.9	93.4
2	**1-rolling start**	0.0					0.0	0.0	0.0	4%	0.0	0.0	0.0
3	**1.1**	451.2					451.2	0.0	451.2	6%	0.0	27.1	424.1
4	**1.1-rolling start**	53.6					53.6	0.0	53.6	6%	0.0	3.2	50.4
5	**2**	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	5%	0.0	0.0	0.0
7	**6**	0.0					0.0	0.0	0.0	10%	0.0	0.0	0.0
8	**8**	0.8					0.8	0.0	0.8	20%	0.0	0.2	0.6
9	**8-rolling start**	0.0					0.0	0.0	0.0	20%	0.0	0.0	0.0
10	**10**	0.0					0.0	0.0	0.0	30%	0.0	0.0	0.0
11	**12**	0.0					0.0	0.0	0.0	100%	0.0	0.0	0.0
12	**13**	0.3					0.3	0.0	0.3	N/A	0.0	0.0	0.3
13	**14.1**	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	5%	0.0	0.0	0.0
15	**17**	2,035.7	545.5	497.6			2,581.2	(224.9)	2,806.1	8%	0.0	224.5	2,356.7
16	**17-rolling start**	1,374.2	311.8	284.5			1,686.0	(142.2)	1,828.2	8%	0.0	146.3	1,539.7
17	**42**	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	30%	0.0	0.0	0.0
19	**43.2**	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	45%	0.0	0.0	0.0
21	**50**	0.0					0.0	0.0	0.0	55%	0.0	0.0	0.0
22	**Total**	4,013.1	857.3	782.1	0.0	0.0	4,870.4	(367.1)	5,237.5		0.0	405.1	4,465.3