Numbers may not add due to rounding.

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

Line No.		Note	2019
			(a)
1	**Nuclear CCA in EB-2016-0152 with Accelerated CCA**	1	231.6
2	**Nuclear CCA in EB-2016-0152**	2	202.8
3	**Increase in CCA** (Line 1- Line 2)	3	28.8

Notes:

1 Ex. L, H1-01-Staff-326, Attachment 3, Table 2, col (k).

2 EB-2016-0152 PAO Table 18, line 12, col (c) ($557.2M) less EB-2016-0152 DRP CCA Ex. F4-2-1, Table 3b, Note 3 for 2019 ($354.4M).

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

Numbers may not add due to rounding.

Table 2
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**	926.9	95.3	57.6	0.0	0.0	1,022.3	(10.0)	1,032.2	4%	0.0	41.3	981.0
2	**1-rolling start**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4%	0.0	0.0	0.0
3	**1.1**	242.7	12.3	7.4	0.0	0.0	255.0	(1.3)	256.3	6%	0.0	15.4	239.6
4	**1.1-rolling start**	0.8	0.0	0.0	0.0	0.0	0.8	0.0	0.8	6%	0.0	0.0	0.7
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**	299.6	78.1	52.1	0.0	0.0	377.7	(13.1)	390.8	20%	0.0	78.2	299.5
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**	19.6	14.3	9.3	0.0	0.0	33.9	(2.2)	36.1	30%	0.0	10.8	23.0
11	**12**	13.8	27.4	19.9	0.0	0.0	41.3	3.8	37.5	100%	0.0	37.5	3.8
12	**13**	1.1	0.0	0.0	0.0	0.0	1.1	0.0	1.1	N/A	0.0	0.1	0.9
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**	388.4	81.7	44.5	0.0	0.0	470.1	(3.7)	473.8	8%	0.0	37.9	432.2
16	**17-rolling start**	69.4	1.4	0.2	0.0	0.0	70.8	(0.1)	70.9	8%	0.0	5.7	65.1
17	**42**	1.0	0.6	0.3	0.0	0.0	1.6	(0.1)	1.7	12%	0.0	0.2	1.4
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**	4.0	2.8	2.8	0.0	0.0	6.8	(1.4)	8.2	55%	0.0	4.5	2.3
22	**Total**	1,967.3	313.9	194.3	0.0	0.0	2,281.2	(28.0)	2,309.2		0.0	231.6	2,049.6