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, 2020

Line No.		Note	2020
			(a)
1	**Nuclear CCA in EB-2016-0152 with Accelerated CCA**	1	211.5
2	**Nuclear CCA in EB-2016-0152**	2	201.4
3	**Increase in CCA** (Line 1- Line 2)		10.1
4	**Income Tax Rate:**		25%
5	**Credit to Income and Other Taxes** (Line 3 x Line 4)		2.5
6	**Gross-Up** ((Line 5/(1-Line 4))-Line 5)		0.8
7	**Total Credit to Income and Other Taxes** (Line 5+ Line 6)		3.4

Notes:

1 Ex. L, H1-01-Staff-326, Attachment 4, Table 2, col (k).

2 EB-2016-0152 PAO Table 19, line 12, col (c) ($582.2M) less EB-2016-0152 DRP CCA Ex. F4-2-1, Table 3b, Note 3 for 2020 ($380.8M).

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, 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**	981.0	56.1	44.6	0.0	0.0	1,037.0	(16.6)	1,053.6	4%	0.0	42.1	994.9
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**	239.6	7.2	5.8	0.0	0.0	246.9	(2.1)	249.0	6%	0.0	14.9	231.9
4	**1.1-rolling start**	0.7	0.0	0.0	0.0	0.0	0.7	0.0	0.7	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**	299.5	51.3	43.4	0.0	0.0	350.8	(17.8)	368.6	20%	0.0	73.7	277.1
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**	23.0	8.8	7.4	0.0	0.0	31.9	(2.9)	34.8	30%	0.0	10.4	21.4
11	**12**	3.8	19.5	17.2	0.0	0.0	23.3	1.1	22.2	100%	0.0	22.2	1.1
12	**13**	0.9	0.0	0.0	0.0	0.0	0.9	0.0	0.9	N/A	0.0	0.1	0.8
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**	432.2	43.2	32.0	0.0	0.0	475.4	(10.4)	485.8	8%	0.0	38.9	436.5
16	**17-rolling start**	65.1	0.3	0.3	0.0	0.0	65.4	(0.1)	65.5	8%	0.0	5.2	60.1
17	**42**	1.4	0.3	0.3	0.0	0.0	1.7	(0.1)	1.8	12%	0.0	0.2	1.5
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**	2.3	2.8	2.8	0.0	0.0	5.1	(1.4)	6.5	55%	0.0	3.6	1.5
22	**Total**	2,049.6	189.6	153.7	0.0	0.0	2,239.2	(50.3)	2,289.5		0.0	211.5	2,027.7