Table 1 - Ex.L-A2-SEC-25-(a)

Operating Costs Summary - OPG Nuclear Facilities and DNNP facilities ($M) - Business Plan Reconciliation

		Ex. F2-1-1 Table 1a and Ex. F2-1-1 Table 1b							Ex. A2-2-1, Attachment 1, P. 34							Variance						
Line No.	Cost Item	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	OM&A:																					
1	**Base OM&A**[1]																					
2	**Project OM&A**	75.6	73.3	76.1	82.4	84.0	84.8	83.2	75.5	73.3	76.1	82.4	84.0	84.8	83.2	0.1	(0.0)	0.0	(0.0)	0.0	0.0	0.0
3	**Outage OM&A**	127.0	209.4	223.7	112.7	219.1	121.7	190.9	127.0	209.4	223.7	112.7	219.1	121.7	190.9	0.0	0.0	(0.0)	(0.0)	0.0	(0.0)	(0.0)
4	**Pickering Cyclical Maintenance OM&A**	0.0	25.0	168.4	160.9	168.9	169.9	106.6	0.0	25.0	168.4	160.9	168.9	169.9	106.6	0.0	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)
5	**Subtotal OPG Nuclear and DNNP Facilities OM&A**	202.6	307.7	468.2	356.1	472.0	376.5	380.7	202.5	307.7	468.2	356.1	472.0	376.5	380.7	0.1	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)
6	**Darlington Refurbishment OM&A**	10.5	1.8	0.0	0.0	0.0	0.0	0.0	10.5	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	**Darlington New Nuclear OM&A**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	**DNNP Operational Readiness**[4]	17.3	28.8	45.9	46.3	40.0	40.2	0.0	13.3	28.8	45.9	46.4	41.9	46.3	14.9	**4.0**	(0.0)	(0.0)	**(0.1)**	**(1.9)**	**(6.0)**	**(14.9)**
9	**Other New Nuclear OM&A**[5]	62.1	136.4	0.0	0.0	0.0	0.0	0.0	62.1	136.4	4.2	4.3	4.4	4.4	3.6	0.0	0.0	**(4.2)**	**(4.3)**	**(4.4)**	**(4.4)**	**(3.6)**
10	**Pickering Refurbishment Feasibility Study**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	**Pickering Refurbishment OM&A**	0.0	4.2	100.3	94.1	84.9	52.7	46.5	0.0	4.2	100.3	94.1	84.9	52.7	46.5	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
12	**Allocation of Corporate Costs**[2]																					
13	**Allocation of Centrally Held Costs**[2]																					
14	**Asset Service Fees**[3]																					
15	**Subtotal Other OM&A**	89.9	171.2	146.2	140.4	124.9	92.9	46.5	85.9	171.2	150.5	144.8	131.2	103.4	65.0	4.0	(0.0)	(4.2)	(4.4)	(6.3)	(10.5)	(18.5)
16	**Total OPG Nuclear and DNNP Facilities OM&A**	292.5	478.9	614.4	496.5	596.8	469.4	427.2	288.4	478.9	618.7	500.9	603.1	479.9	445.7	4.1	(0.0)	(4.2)	(4.4)	(6.3)	(10.5)	(18.5)

Notes:

1 Base OM&A costs in Ex. F2-1-1 Table 1a and 1b are a functional view comprised of Station direct OM&A costs and Operations & Project Support allocated costs to OPG Nuclear and DNNP Facilities. Nuclear Base OM&A and Operations & Project Support OM&A costs in Ex. A2-2-1, Att. 1, p. 34 are presented in an organizational view. Additionally, Ex. A2-2-1, Att. 1, p. 34 reports OM&A costs for Total OPG, whereas Ex. F2-1-1 Table 1a and 1b reflects the OPG Nuclear and DNNP Facilities' portion of such costs. For these reasons, the amounts are not comparable.

2 Ex. A2-2-1, Att. 1, p. 34 reports these OM&A costs for Total OPG and is therefore not comparable to Allocation Corporate Costs and Allocation of Centrally Held Costs that represent the OPG Nuclear and DNNP Facilities' portion of such costs. Refer to parts c) and e) of Ex. L-A2-SEC-025 for Total OPG Corporate Costs and Centrally Held Costs reconciliation.

3 Asset Service Fees represent inter-segment charges for the use of certain OPG capital assets by operating busienss units and are therefore not reflected in that form in the consolidated OPG OM&A costs at Ex. A2-2-1, Att. 1, p. 34. Refer to Ex. F3-2-1 for further information on Asset Service Fees.

4 DNNP Operational Readiness OM&A costs at Ex. A2-2-1, Att. 1, p. 34 include those associated with potential DNNP Units 2-4 , which are not included in the proposed DNNP Facilities' revenue requirement (2027-2031). Refer to Ex. D2-4-1 for further information on the DNNP. The 2025 variance is attributable to the inadvertant use of a different forecast in the Application.

5 As discussed in Ex. F2-1-1, Section 5.1, the proposed revenue requirements do not include any OM&A costs related to potential new nuclear generation.

Table 2 - Ex.L-A2-SEC-25-(c)

		Corporate Support & Administrative Groups OM&A Costs - OPG ($M)						
Line No.	Cost Item	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Corporate Support & Administrative Groups- Total OPG (Ex. F3-1-1 Table 1, line 10)	519.9	546.9	554.9	555.3	578.1	597.8	638.0
2	Support Services OM&A- Total OPG (Ex. A2-2-1, Att. 1, p. 34)	520.3	556.5	568.3	568.9	592.4	612.7	653.5
3	**Variance**	**(0.5)**	**(9.6)**	**(13.4)**	**(13.6)**	**(14.3)**	**(14.8)**	**(15.5)**
	Breakdown of Variance:							
4	Fitness for Duty costs- Presented in Nuclear Base OM&A in Ex. F2-1-1, Table 1a	(4.5)	(4.7)	(4.4)	(4.4)	(4.4)	(4.4)	(4.4)
5	DNNP Information Technology Projects for potential Unit 2-4 operational readiness- Not included in DNNP Facilties' revenue requirement	0.0	0.0	0.0	(0.1)	(0.6)	(1.0)	(1.4)
6	Real Estate operating costs included in Asset Service Fees- Ex. F3-2-1	(4.1)	(5.0)	(9.0)	(9.1)	(9.3)	(9.5)	(9.6)
7	Variance relates to an error identified during the preparation of the Application	8.1	0.0	0.0	0.0	0.0	0.0	0.0
8	**Total**	**(0.5)**	**(9.7)**	**(13.3)**	**(13.6)**	**(14.3)**	**(14.8)**	**(15.5)**

Table 3 - Ex.L-A2-SEC-25-(e)

Centrally Held Costs ($M)

OPG

		Ex. F4-4-1 Table 1							Ex. A2-2-1, Attachment 1, pg 34							Variance						
Line No.	Corporate Costs	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	**Pension/OPEB Related Accrual Costs**[1]	(227.5)	(210.7)	(194.0)	(212.6)	(225.3)	(223.8)	(226.6)	(191.9)	(210.7)	(194.0)	(212.6)	(225.3)	(223.8)	(226.6)	(35.6)	(0.0)	(0.0)	0.0	(0.0)	0.0	0.0
2	**OPG-Wide & Nuclear Insurance**	52.4	51.0	65.6	68.4	71.3	79.7	91.2	52.4	51.0	65.6	68.4	71.3	79.7	91.2	(0.0)	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)
3	**Performance Incentives**	48.3	45.1	47.0	50.6	52.5	53.1	54.6	48.3	45.1	47.0	50.6	52.5	53.1	54.6	0.0	0.0	0.0	(0.0)	(0.0)	0.0	0.0
4	**IESO Non-Energy Charges**[2]	65.1	48.2	31.9	53.8	45.4	53.6	62.0	65.1	48.2	31.9	53.8	45.4	53.6	62.0	0.0	0.0	(0.0)	(0.0)	0.0	(0.0)	(0.0)
5	**Other**[3,4]	27.5	24.0	28.3	19.7	1.1	24.5	24.9	35.5	24.0	28.3	19.7	1.1	24.5	24.9	(8.0)	0.0	(0.0)	(0.0)	0.0	0.0	0.0
6	**Total**	**(34.3)**	**(42.4)**	**(21.2)**	**(20.1)**	**(55.0)**	**(12.9)**	**6.1**	**9.4**	**(42.4)**	**(21.1)**	**(20.1)**	**(55.0)**	**(13.0)**	**6.1**	**(43.7)**	**0.0**	**(0.0)**	**(0.0)**	**0.0**	**0.0**	**0.0**

Notes:

1 The variance is due to the Application reflecting the 2025 pension and OPEB costs based on available actual acturial assumptions for the year.

2 These costs are presented against the Electricity Generation Revenue line in Ex. A2-2-1, Attachment 1, p. 33.

3 The variance is due to presentation of these costs within OPG Nuclear Faciliites (Ex. F2-1-1, Table 1) and regulated hydroelectric (Ex. F1-1-1, Table 1) Base OM&A costs in 2025.

4 In the preparation of this response, the Applicants identified an error in the Total OPG centrally Held (Ex. F4-4-1, Table 1) and Allocation of Centrally Held Costs- OPG Nuclear Facilities (Ex. F4-4-1, Table 3) which overstated costs by $0.5M in 2030 and $2.5M in 2031. The Applicants propose to make this adjustment as part of the Payment Amounts Order process.