## Ontario Power Generation Inc. Reporting and Record Keeping Requirements

Regulated Hydroelectrie	Table 1 Summary of Deferral & Variance Account Balances		
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Pension & OPEB Cash Versus Accrual Differential Deferral Account - Nuclear  Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Carrying Charges Sub-Account - Nuclear  Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Primary Account - Nuclear  Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Contra Account - Nuclear  Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Contra Account - Nuclear  (263)  Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Contra Account - Nuclear  (263)  Nuclear Deferral and Variance Over/Under Recovery Variance Account  (75)  Fitness for Duty Deferral Account  (27)  Paste Server of Charges to Pickering Station End-of-Life Dates (Dec 31, 2017) Deferral Account  (27)  Rate Smoothing Deferral Account  (28)  Paste Smoothing Deferral Account  (29)  Pickering Closure Costs Deferral Account  (29)  Pickering Closure Costs Deferral Account  (20)  Pickering Corporate Campus Deferral Account  (20)  Pickering B Extension Variance Account  (20)  Nuclear Subtotal  (20)  Paste Sharing Deferral Account  (20)  Paste Sharing Deferral Account  (21)  Paste Sharing Deferral Account  (22)  Paste Sharing Deferral Account  (23)  Paste Subtotal  (24)  Paste Subtotal  (25)  Paste Subtotal  (26)  Paste Subtotal  (26)  Paste Subtotal  (26)  Paste Subtotal  (26)  Paste Subtotal  (27)  Paste Subtotal  (28)  Paste Subtotal  (26)  Paste Subtotal  (27)  Paste Subtotal  (27)  Paste Subtotal  (28)  Paste Subtotal  (28)  Paste Subtotal  (28)  Paste Subtotal  (28)  Paste Subtotal  (29)  Paste Subtotal  (20)  Paste Subtotal  (21)  Paste Subtotal  (2		, ,	
Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Carrying Charges Sub-Account - Nuclear  Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Primary Account - Nuclear  Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Contra Account - Nuclear  (263)  Puclear Deferral and Variance Over/Under Recovery Variance Account  (75)  Fitness for Duty Deferral Account  (21)  Mace Resulting from Changes to Pickering Station End-of-Life Dates (Dec 31, 2017) Deferral Account  (17)  Rate Smoothing Deferral Account  (17)  Pickering Closure Costs Deferral Account  (17)  Clarington Corporate Campus Deferral Account  7  mpact for IFRS Deferral Account- Nuclear  Pickering B Extension Variance Account  Nuclear Subtotal  Account  1,100  1,100	•	` '	
Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Primary Account - Nuclear 1 (263) Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Contra Account - Nuclear 1 (263) Nuclear Deferral and Variance Over/Under Recovery Variance Account (75) Fitness for Duty Deferral Account (27) Fitness for Duty Deferral Account (21)  BRAED ITC Variance Account (21)  mpact Resulting from Changes to Pickering Station End-of-Life Dates (Dec 31, 2017) Deferral Account (17)  Rate Smoothing Deferral Account (17)  Pickering Closure Costs Deferral Account (17)  Clarington Corporate Campus Deferral Account (17)  Clarington Corporate Campus Deferral Account (17)  Pickering B Extension Variance Account (17)  Nuclear Subtotal (1,100)  Earnings Sharing Deferral Account (3)			
Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential - Contra Account - Nuclear 1 (263) Nuclear Deferral and Variance Over/Under Recovery Variance Account (75) Fitness for Duty Deferral Account 2 2 SR&ED ITC Variance Account (21) mpact Resulting from Changes to Pickering Station End-of-Life Dates (Dec 31, 2017) Deferral Account (17) Rate Smoothing Deferral Account (17) mpact Resulting from Optimization of Pickering Station End-of-Life Dates Deferral Account (17) Pickering Closure Costs Deferral Account (17) Clarington Corporate Campus Deferral Account (17) mpact for IFRS Deferral Account- Nuclear (17) Pickering B Extension Variance Account (17)  Nuclear Subtotal (1,100)  Earnings Sharing Deferral Account (3)		\ /	
Nuclear Deferral and Variance Over/Under Recovery Variance Account  Fitness for Duty Deferral Account  SR&ED ITC Variance Account  mpact Resulting from Changes to Pickering Station End-of-Life Dates (Dec 31, 2017) Deferral Account  Rate Smoothing Deferral Account  mpact Resulting from Optimization of Pickering Station End-of-Life Dates Deferral Account  (17)  Pickering Closure Costs Deferral Account  5  Clarington Corporate Campus Deferral Account  mpact for IFRS Deferral Account- Nuclear  Pickering B Extension Variance Account <sup>2</sup> Nuclear Subtotal  Earnings Sharing Deferral Account <sup>3</sup> 0	·		
Fitness for Duty Deferral Account  SR&ED ITC Variance Account  mpact Resulting from Changes to Pickering Station End-of-Life Dates (Dec 31, 2017) Deferral Account  Rate Smoothing Deferral Account  mpact Resulting from Optimization of Pickering Station End-of-Life Dates Deferral Account  (17)  Pickering Closure Costs Deferral Account  Clarington Corporate Campus Deferral Account  mpact for IFRS Deferral Account- Nuclear  Pickering B Extension Variance Account <sup>2</sup> Nuclear Subtotal  Earnings Sharing Deferral Account <sup>3</sup> 0		` '	
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mpact Resulting from Changes to Pickering Station End-of-Life Dates (Dec 31, 2017) Deferral Account  Rate Smoothing Deferral Account  mpact Resulting from Optimization of Pickering Station End-of-Life Dates Deferral Account  (17) Pickering Closure Costs Deferral Account  Clarington Corporate Campus Deferral Account  mpact for IFRS Deferral Account- Nuclear  Pickering B Extension Variance Account <sup>2</sup> Nuclear Subtotal  Earnings Sharing Deferral Account <sup>3</sup> 0			
Rate Smoothing Deferral Account  mpact Resulting from Optimization of Pickering Station End-of-Life Dates Deferral Account  Clarington Corporate Campus Deferral Account  mpact for IFRS Deferral Account- Nuclear  Cickering B Extension Variance Account <sup>2</sup> Nuclear Subtotal  Earnings Sharing Deferral Account <sup>3</sup> 611  (17)  (17)  (17)  (17)  (18)  (18)  (18)  (19)  (19)  (10)  (10)  (10)  (11)  (11)  (11)  (12)  (12)  (13)  (14)  (15)  (16)  (17)  (17)  (18)  (18)  (18)  (19)  (19)  (10)  (10)  (10)  (10)  (11)  (11)  (11)  (12)  (12)  (13)  (14)  (15)  (16)  (17)  (17)  (17)  (18)  (18)  (19)  (19)  (10)  (1		` '	
mpact Resulting from Optimization of Pickering Station End-of-Life Dates Deferral Account  Clarington Corporate Campus Deferral Account  Topickering Closure Costs Deferral Account  Clarington Corporate Campus Deferral Account  Topickering IFRS Deferral Account- Nuclear  Cickering B Extension Variance Account <sup>2</sup> Nuclear Subtotal  Earnings Sharing Deferral Account <sup>3</sup> O  (17)		\ /	
Pickering Closure Costs Deferral Account 5 Clarington Corporate Campus Deferral Account 7 mpact for IFRS Deferral Account- Nuclear 0 Pickering B Extension Variance Account <sup>2</sup> 10  Nuclear Subtotal 1,100  Earnings Sharing Deferral Account <sup>3</sup> 0			
Clarington Corporate Campus Deferral Account         7           mpact for IFRS Deferral Account- Nuclear         0           Pickering B Extension Variance Account <sup>2</sup> 10           Nuclear Subtotal         1,100           Earnings Sharing Deferral Account <sup>3</sup> 0		` '	
mpact for IFRS Deferral Account- Nuclear  Pickering B Extension Variance Account <sup>2</sup> Nuclear Subtotal  Earnings Sharing Deferral Account <sup>3</sup> 0			
Pickering B Extension Variance Account <sup>2</sup> Nuclear Subtotal  Earnings Sharing Deferral Account <sup>3</sup> 0			
Nuclear Subtotal 1,100  Earnings Sharing Deferral Account <sup>3</sup> 0			
Earnings Sharing Deferral Account <sup>3</sup> 0			
	Nuclear Subtotal	1,100	
Sale of Unprescribed Kipling Site Deferral Account <sup>4</sup> (45)	Earnings Sharing Deferral Account <sup>3</sup>	0	
	Sale of Unprescribed Kipling Site Deferral Account <sup>4</sup>	(45)	
Grand Total 1,355	Grand Total	1,355	

## Notes:

Numbers may not add due to rounding.

- 1 The Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Primary Account and related Contra account balances always nets to zero.
- 2 Established by *Ontario Regulation 53/05*, effective January 1, 2023.
- 3 Established pursuant to the EB-2020-0290 Payment Amounts Order, effective January 1, 2022. Applicable amounts, if any, will be recorded in the account following an assessment on regulated earnings conducted after December 31, 2026.
- 4 Pursuant to the EB-2020-0290 Payment Amounts Order, effective January 1, 2022, this account tracks 23% of the net proceeds, determined as proceeds from sale less transaction costs, arising from the sale of OPG's unprescribed site located at 800 Kipling Avenue in Toronto.