

**Response**

For the reasons discussed in Ex. L-2.1-2 AMPCO-11, OPG continues to calculate nuclear liabilities and depreciation and amortization expenses separately for Pickering Units 1 and 4 and Pickering Units 5 - 8.

As discussed further in Ex. L-2.1-2 AMPCO-011, a continuity of asset retirements costs ("ARC") and the associated accumulated depreciation is neither calculated nor tracked by OPG at the nuclear decommissioning and nuclear waste management program level. ARC and the associated depreciation costs are tracked only at the station level.

The chart below provides a breakdown of accumulated depreciation rate base amounts for ARC cited in the question, by station. As rate base values are weighted average values, they are not considered to be as of year-end but rather for the year.

\$M	Pickering Units 1 & 4	Pickering Units 5-8	Darlington	Total*
2010 Actual	117.5	239.3	802.4	1,159.2
2011 Actual	119.1	228.4	839.5	1,186.9
2012 Actual	139.3	250.4	875.3	1,265.0
2013 Budget	169.1	293.1	906.8	1,369.0
2013 Actual	169.1	293.1	906.8	1,369.0
2014 Plan	190.1	324.1	935.4	1,449.7
2015 Plan	211.3	355.1	964.0	1,530.4

\*Numbers may not add due to rounding