Numbers may not add due to rounding.

Table 1
Continuity of Accumulated Depreciation and Amortization - Nuclear ($M)
Years Ending December 31, 2016 to 2019

Line No.	Prescribed Facility Category	Opening Balance	Depreciation and Amortization	Retirements, Transfers & Adjustments	(a)+(b)+(c)+(d) Closing Balance	(a+e)/2 Accumulated Depreciation and Amortization Rate Base Amount
		(a)	(b)	(c)	(d)	(e)
	2016 Actual:					
1	**Darlington NGS**[4]	375.4	34.2	(0.2)	409.3	392.3
2	**Darlington Refurbishment Program - Excluding D2O**[5]	13.5	16.1	0.0	29.6	21.5
3	**Heavy Water Storage Facility (D2O)**	0.5	0.4	0.0	0.9	0.7
4	**Pickering NGS**[4]	1,495.8	150.4	(0.5)	1,645.6	1,570.7
5	**Operations and Project Support**[1,4]	295.8	29.7	(1.8)	323.7	309.8
6	**Nuclear - Excluding Asset Retirement Costs**	2,180.9	230.8	(2.5)	2,409.2	2,295.1
7	**Asset Retirement Costs**[4]	1,570.8	50.3	0.0	1,621.1	1,596.0
8	**Total**	3,751.7	281.1	(2.5)	4,030.4	3,891.0
	2017 Actual:[3]					
9	**Darlington NGS**[2]	409.3	37.3	(1.0)	445.7	427.5
10	**Darlington Refurbishment Program - Excluding D2O**	29.6	27.5	0.0	57.1	43.4
11	**Heavy Water Storage Facility (D2O)**	0.9	4.8	0.0	5.7	3.3
12	**Pickering NGS**	1,645.6	182.8	(13.3)	1,815.1	1,730.4
13	**Operations and Project Support**[1]	323.7	34.0	0.2	357.9	340.8
14	**Nuclear - Excluding Asset Retirement Costs**	2,409.2	286.5	(14.1)	2,681.6	2,545.4
15	**Asset Retirement Costs**	1,621.1	74.1	0.0	1,695.3	1,658.2
16	**Total**	4,030.4	360.6	(14.1)	4,376.8	4,203.6
	2018 Actual:					
17	**Darlington NGS**[2]	445.7	44.6	0.0	490.4	468.0
18	**Darlington Refurbishment Program**	57.1	33.9	0.0	91.0	74.1
19	**Heavy Water Storage Facility (D2O)**	5.7	4.8	0.0	10.6	8.1
20	**Pickering NGS**	1,815.1	119.9	(0.1)	1,935.0	1,875.1
21	**Operations and Project Support**[1]	357.9	37.7	(99.6)	296.0	326.9
22	**Nuclear - Excluding Asset Retirement Costs**	2,681.6	241.0	(99.6)	2,822.9	2,752.3
23	**Asset Retirement Costs**	1,695.3	82.2	0.0	1,777.4	1,736.4
24	**Total**	4,376.8	323.1	(99.6)	4,600.4	4,488.6
	2019 Actual:					
25	**Darlington NGS**[2]	490.4	52.9	(1.5)	541.8	516.1
26	**Darlington Refurbishment Program - Excluding D2O**	91.0	34.4	0.0	125.5	108.2
27	**Heavy Water Storage Facility (D2O)**	10.6	5.6	0.0	16.2	13.4
28	**Pickering NGS**	1,935.0	119.3	(0.2)	2,054.1	1,994.5
29	**Operations and Project Support**[1]	296.0	37.2	0.3	333.4	314.7
30	**Nuclear - Excluding Asset Retirement Costs**	2,822.9	249.4	(1.4)	3,071.0	2,946.9
31	**Asset Retirement Costs**	1,777.4	82.2	0.0	1,859.6	1,818.5
32	**Total**	4,600.4	331.5	(1.4)	4,930.5	4,765.5

Notes:

1 Includes Engineering, Inspection and Reactor Innovation, and Security & Emergency Services.
The adjustment at line 21, col. (f) represents the removal from the fixed asset sub-ledger of previously fully depreciated assets, and is fully offset by the corresponding adjustment to gross plan at Ex. B3-3-1, Table 1, line 21, col. (c), with no net impact on rate base. For this reason, the adjustment is reflected using the mid-year methodology in calculating the 2018 Accumulated Depreciation and Amortization Rate Base amount.

2 Line 9, col. (c) includes a downward OEB adjustment to the opening 2017 balance on account of the Auxiliary Heating System and Operations Building Support projects, equal to the sum of EB-2016-0152 PAO, App. A, Table 10, lines 5 and 6, col. (a), which is assigned a twelve-month weighting in calculating the 2017 Accumulated Depreciation and Amortization Rate Base amount in order to effect a January 1, 2017 effective date.

3 Opening balances in lines 8, 10, 11 and 13 of col. (a) are as correspondingly shown at EB-2016-0152 Payment Amounts Order App A, Table 10, lines 1, 3, 4, and 9 of col. (a).

4 As shown in EB-2016-0152 Ex. J21.1, Att. 2, Table 7, lines 1, 3, 4 and 6.

5 Opening balance at line 3, col. (a) as provided in EB-2016-0152 Ex. L-2.2-1 Staff-009, Att. 1 (sum of 2014 and 2015 Actual Depreciation for Heavy Water Storage & Drum Handling Facility)

Numbers may not add due to rounding.

Table 2
Continuity of Accumulated Depreciation and Amortization - Nuclear ($M)
Years Ending December 31, 2020 to 2026

Line No.	Prescribed Facility Category	Opening Balance	Depreciation and Amortization on Opening Balance and In-Service Additions	Depreciation and Amortization on In-Service Additions	Retirements, Transfers & Adjustments	(a)+(b)+(c)+(d) Closing Balance	(a+e)/2 Accumulated Depreciation and Amortization Rate Base Amount
		(a)	(b)	(c)	(d)	(e)	(f)
	2020 Budget:						
1	**Darlington NGS**	541.8	67.1	5.2	0.0	614.1	577.9
2	**Darlington Refurbishment Program - Excluding D2O**	125.5	37.6	85.2	0.0	248.2	186.8
3	**Heavy Water Storage Facility (D2O)**	16.2	14.5	0.2	0.0	30.9	23.6
4	**Pickering NGS**	2,054.1	121.6	7.7	0.0	2,183.4	2,118.7
5	**Operations and Project Support**[1]	333.4	29.3	1.5	0.0	364.3	348.9
6	**Nuclear - Excluding Asset Retirement Costs**	3,071.0	270.1	99.8	0.0	3,440.9	3,255.9
7	**Asset Retirement Costs**	1,859.6	82.2	0.0	0.0	1,941.7	1,900.7
8	**Total**	4,930.5	352.2	99.8	0.0	5,382.6	5,156.6
	2021 Budget:						
9	**Darlington NGS**	614.1	78.4	5.5	0.0	697.9	656.0
10	**Darlington Refurbishment Program - Excluding D2O**	248.2	185.9	0.2	0.0	434.3	341.2
11	**Heavy Water Storage Facility (D2O)**	30.9	15.0	0.0	0.0	45.9	38.4
12	**Pickering NGS**	2,183.4	138.3	5.2	0.0	2,326.8	2,255.1
13	**Operations and Project Support**[1]	364.3	31.6	3.0	0.0	399.0	381.6
14	**Nuclear - Excluding Asset Retirement Costs**	3,440.9	449.1	13.9	0.0	3,903.9	3,672.4
15	**Asset Retirement Costs**	1,941.7	82.2	0.0	0.0	2,023.9	1,982.8
16	**Total**	5,382.6	531.3	13.9	0.0	5,927.8	5,655.2
	2022 Plan:						
17	**Darlington NGS**	697.9	92.4	8.9	0.0	799.2	748.5
18	**Darlington Refurbishment Program - Excluding D2O**[2]	434.3	164.9	0.0	(38.5)	560.7	478.2
19	**Heavy Water Storage Facility (D2O)**	45.9	15.0	0.0	0.0	60.9	53.4
20	**Pickering NGS**	2,326.8	149.3	2.4	0.0	2,478.5	2,402.7
21	**Operations and Project Support**[1]	399.0	36.4	1.6	0.0	437.0	418.0
22	**Nuclear - Excluding Asset Retirement Costs**	3,903.9	457.9	12.9	(38.5)	4,336.3	4,100.9
23	**Asset Retirement Costs**	2,023.9	82.2	0.0	0.0	2,106.1	2,065.0
24	**Total**	5,927.8	540.1	12.9	(38.5)	6,442.3	6,165.8
	2023 Plan:						
25	**Darlington NGS**	799.2	112.6	9.4	0.0	921.1	860.1
26	**Darlington Refurbishment Program - Excluding D2O**	560.7	164.9	0.0	0.0	725.5	643.1
27	**Heavy Water Storage Facility (D2O)**	60.9	15.0	0.0	0.0	75.9	68.4
28	**Pickering NGS**	2,478.5	77.4	0.7	0.0	2,556.6	2,517.6
29	**Operations and Project Support**[1]	437.0	37.3	3.9	0.0	478.2	457.6
30	**Nuclear - Excluding Asset Retirement Costs**	4,336.3	407.1	14.0	0.0	4,757.3	4,546.8
31	**Asset Retirement Costs**	2,106.1	50.5	0.0	0.0	2,156.6	2,131.3
32	**Total**	6,442.3	457.6	14.0	0.0	6,913.9	6,678.1
	2024 Plan:						
33	**Darlington NGS**	921.1	129.2	13.3	0.0	1,063.6	992.4
34	**Darlington Refurbishment Program - Excluding D2O**	725.5	164.9	86.4	0.0	976.8	851.2
35	**Heavy Water Storage Facility (D2O)**	75.9	15.0	0.0	0.0	90.8	83.3
36	**Pickering NGS**	2,556.6	76.2	0.4	0.0	2,633.1	2,594.8
37	**Operations and Project Support**[1]	478.2	41.5	1.5	0.0	521.2	499.7
38	**Nuclear - Excluding Asset Retirement Costs**	4,757.3	426.8	101.5	0.0	5,285.5	5,021.4
39	**Asset Retirement Costs**	2,156.6	50.5	0.0	0.0	2,207.1	2,181.8
40	**Total**	6,913.9	477.3	101.5	0.0	7,492.6	7,203.2

Notes:

1 Includes Engineering, Inspection and Reactor Innovation, and Security & Emergency Services.

2 A downward adjustment of $38.5M at col. (d) is calculated as: EB-2016-0152 PAO, App. A, Table 10, col. (d), line 42 less Ex. B3-4-1, Table 2, col. (d), line 10 less $3.0M for accumulated depreciation for the D2O Storage Project. It is included to reflect OPG's proposal of limiting the DRP-related net plant in rate base for projects completed prior to 2022 (other than the D2O Storage Project) to the values approved in EB-2016-0152 as of December 31, 2021. See Ex. B1-1-1, p. 5, for further discussion. The adjustment is assigned a 12/12 weighting.

Numbers may not add due to rounding.

Table 3
Continuity of Accumulated Depreciation and Amortization - Nuclear ($M)
Years Ending December 31, 2020 to 2026

Line No.	Prescribed Facility Category	Opening Balance	Depreciation and Amortization on Opening Balance and In-Service Additions	Depreciation and Amortization on In-Service Additions	Retirements, Transfers & Adjustments	(a)+(b)+(c)+(d) Closing Balance	(a+e)/2 Accumulated Depreciation and Amortization Rate Base Amount
		(a)	(b)	(c)	(d)	(e)	(f)
	2025 Plan:						
1	**Darlington NGS**	1,063.6	149.7	11.0	0.0	1,224.3	1,144.0
2	**Darlington Refurbishment Program - Excluding D2O**	976.8	251.3	49.1	0.0	1,277.3	1,127.1
3	**Heavy Water Storage Facility (D2O)**	90.8	15.0	0.0	0.0	105.8	98.3
4	**Pickering NGS**	2,633.1	0.0	0.4	0.0	2,633.4	2,633.3
5	**Operations and Project Support**[1]	521.2	40.2	1.5	0.0	562.8	542.0
6	**Nuclear - Excluding Asset Retirement Costs**	5,285.5	456.2	61.9	0.0	5,803.6	5,544.6
7	**Asset Retirement Costs**	2,207.1	3.6	0.0	0.0	2,210.6	2,208.9
8	**Total**	7,492.6	459.7	61.9	0.0	8,014.3	7,753.4
	2026 Plan:						
9	**Darlington NGS**	1,224.3	164.1	9.1	0.0	1,397.5	1,310.9
10	**Darlington Refurbishment Program - Excluding D2O**	1,277.3	320.2	15.9	0.0	1,613.4	1,445.3
11	**Heavy Water Storage Facility (D2O)**	105.8	15.0	0.0	0.0	120.8	113.3
12	**Pickering NGS**	2,633.4	0.0	0.0	0.0	2,633.4	2,633.4
13	**Operations and Project Support**[1]	562.8	40.2	0.6	0.0	603.6	583.2
14	**Nuclear - Excluding Asset Retirement Costs**	5,803.6	539.4	25.6	0.0	6,368.7	6,086.1
15	**Asset Retirement Costs**	2,210.6	3.6	0.0	0.0	2,214.2	2,212.4
16	**Total**	8,014.3	542.9	25.6	0.0	8,582.9	8,298.6

Notes:
1 Includes Engineering, Inspection and Reactor Innovation, and Security & Emergency Services.