Numbers may not add due to rounding.

Table 1
Continuity of Property, Plant and Equipment - Nuclear ($M)
Years Ending December 31, 2016 to 2021

Line No.	Prescribed Facility Category	Gross Plant Opening Balance	In-Service Additions	Retirements, Transfers & Adjustments	(b)+(c) Net Change	(a)+(d) Closing Balance	(a+e)/2 Gross Plant Rate Base Amount
		(a)	(b)	(c)	(d)	(e)	(f)
	2016 Actual:[1]						
1	**Darlington NGS**[7]	1,018.3	228.1	(0.7)	227.5	1,245.8	1,152.4
2	**Darlington Refurbishment Program - Excluding D2O**[9]	280.1	164.4	0.0	164.4	444.5	362.3
3	**Heavy Water Storage Facility (D2O)**[8]	14.6	160.0	0.0	160.0	174.6	14.6
4	**Pickering NGS**[7]	2,209.9	51.3	(0.6)	50.7	2,260.6	2,235.2
5	**Operations and Project Support**[2,7]	377.9	15.8	(3.6)	12.2	390.1	384.0
6	**Nuclear - Excluding Asset Retirement Costs**	3,900.8	619.7	(4.9)	614.8	4,515.6	4,148.6
7	**Asset Retirement Costs**[3,7]	2,421.7	(258.3)	0.0	(258.3)	2,163.3	2,421.7
8	**Total**	6,322.4	361.3	(4.9)	356.5	6,678.9	6,570.2
	2017 Actual:[1,6]						
9	**Darlington NGS**[4]	1,245.8	222.0	(34.7)	187.3	1,433.1	1,339.4
10	**Darlington Refurbishment Program - Excluding D2O**	444.5	305.9	0.0	305.9	750.4	638.0
11	**Heavy Water Storage Facility (D2O)**	174.6	0.0	0.0	0.0	174.6	174.6
12	**Pickering NGS**	2,260.6	189.4	(17.3)	172.1	2,432.7	2,346.6
13	**Operations and Project Support**[2]	390.1	60.9	4.1	65.1	455.1	422.6
14	**Nuclear - Excluding Asset Retirement Costs**	4,515.6	778.2	(47.8)	730.4	5,246.0	4,921.3
15	**Asset Retirement Costs**[5]	2,163.3	143.7	0.0	143.7	2,307.0	2,163.3
16	**Total**	6,678.9	921.9	(47.8)	874.1	7,553.0	7,084.6
	2018 Actual:						
17	**Darlington NGS**[4]	1,433.1	294.4	0.0	294.4	1,727.5	1,580.3
18	**Darlington Refurbishment Program - Excluding D2O**	750.4	**34.5**	0.0	34.5	784.9	767.7
19	**Heavy Water Storage Facility (D2O)**	174.6	**0.0**	0.0	0.0	174.6	174.6
20	**Pickering NGS**	2,432.7	81.2	(0.1)	81.1	2,513.8	2,473.3
21	**Operations and Project Support**[2]	455.1	48.0	(99.6)	(51.6)	403.6	429.3
22	**Nuclear - Excluding Asset Retirement Costs**	5,246.0	458.0	(99.7)	358.4	5,604.4	5,425.2
23	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
24	**Total**	7,553.0	458.0	(99.7)	358.4	7,911.3	7,732.2
	2019 Actual:						
25	**Darlington NGS**[4]	1,727.5	297.3	(2.7)	294.6	2,022.1	1,874.8
26	**Darlington Refurbishment Program - Excluding D2O**	784.9	16.0	0.0	16.0	800.9	792.9
27	**Heavy Water Storage Facility (D2O)**	174.6	320.9	0.0	320.9	495.5	201.4
28	**Pickering NGS**	2,513.8	50.2	(0.4)	49.8	2,563.6	2,538.7
29	**Operations and Project Support**[2]	403.6	20.7	(0.2)	20.4	424.0	413.8
30	**Nuclear - Excluding Asset Retirement Costs**	5,604.4	705.1	(3.4)	701.7	6,306.1	5,821.6
31	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
32	**Total**	7,911.3	705.1	(3.4)	701.7	8,613.1	8,128.5
	2020 Budget:[1]						
33	**Darlington NGS**[4]	2,022.1	216.3	0.0	216.3	2,238.4	2,100.2
34	**Darlington Refurbishment Program - Excluding D2O**	800.9	4,782.7	0.0	4,782.7	5,583.6	3,589.1
35	**Heavy Water Storage Facility (D2O)**	495.5	13.8	0.0	13.8	509.3	502.4
36	**Pickering NGS**	2,563.6	66.5	0.0	66.5	2,630.1	2,596.8
37	**Operations and Project Support**[2]	424.0	43.4	0.0	43.4	467.4	445.7
38	**Nuclear - Excluding Asset Retirement Costs**	6,306.1	5,122.7	0.0	5,122.7	11,428.8	9,234.3
39	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
40	**Total**	8,613.1	5,122.7	0.0	5,122.7	13,735.8	11,541.3
	2021 Budget:						
41	**Darlington NGS**	2,238.4	278.7	0.0	278.7	2,517.0	2,377.7
42	**Darlington Refurbishment Program - Excluding D2O**	5,583.6	8.6	0.0	8.6	5,592.2	5,587.9
43	**Heavy Water Storage Facility (D2O)**	509.3	0.0	0.0	0.0	509.3	509.3
44	**Pickering NGS**	2,630.1	27.4	0.0	27.4	2,657.5	2,643.8
45	**Operations and Project Support**[2]	467.4	84.4	0.0	84.4	551.8	509.6
46	**Nuclear - Excluding Asset Retirement Costs**	11,428.8	399.2	0.0	399.2	11,828.0	11,628.4
47	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
48	**Total**	13,735.8	399.2	0.0	399.2	14,134.9	13,935.3

Notes: Refer to Table 1a

Numbers may not add due to rounding.

Table 1a
Continuity of Property, Plant and Equipment - Nuclear ($M) Notes
Years Ending December 31, 2016 to 2021

Notes:

1 In-service additions include the following projects with equal or higher than $50M for the 2016 to 2021 actual and budget years:

Project	Prescribed Facility	In-Service Date	Amount	First Year Weighting
DRP R&FR - Tooling for Removal Activities	Darlington NGS	25-Jun-16	88.1	6 months
D2O Heavy Water Storage Facility (D2O)	Heavy Water Storage Facility	31-Dec-16	160.0	0 months
DRP Containment Filtered Venting System (CFVS Mods) - 73365	Darlington Refurb. Program	5-Apr-17	103.3	9 months
DRP Third Emergency Power Generator	Darlington Refurb. Program	1-May-17	87.9	8 months
D2O Heavy Water Storage Facility (D2O)	Heavy Water Storage Facility	30-Nov-19	320.9	1 months
DN Emergency Power Generator 2 Replacement Project 80126	Darlington NGS	30-Nov-20	72.0	1 months
Darlington Refurbishment - Unit Refurbishment - Unit 2	Darlington Refurb. Program	1-Jun-20	4,761.8	7 months

2 Includes Engineering, Inspection and Reactor Innovation, and Security & Emergency Services.
The adjustment at line 21 col. (c) represents the removal from the fixed asset sub-ledger of previously fully depreciated assets, and is fully offset by the corresponding adjustment to accumulated depreciation and amortization at Ex. B3-4-1, Table 1, line 21, col. (d), with no net impact on rate base. For this reason, the adjustment is reflected using the mid-year methodology in calculating the 2018 Gross Plant Rate Base amount.

3 The change in asset retirement costs was recorded on December 31, 2016 (from Ex. C2-1-1 Table 2, line 25, col.(a)), therefore the Gross Plant Rate Base amount for 2016 excludes the impact of this change.

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

5 The change in asset retirement costs in col. (b) was recorded on December 31, 2017 (from Ex. C2-1-1 Table 2, line 26, col.(b)), therefore the Gross Plant Rate Base amount for 2017 excludes the impact of this change.

6 Opening balances in lines 9, 12, 13 and 15 of col. (a) are as correspondingly shown at EB-2016-0152 Payment Amounts Order App A, Table 9, lines 1, 3, 4, and 9 of col. (a).

7 As shown in EB-2016-0152 Ex. J21.1, Att. 2, Table 4, lines 22, 24, 25 and 27.

8 Opening balance at line 3, col. (a) as provided at EB-2016-0152 Ex. L-2.2-1 Staff-008, p. 3.

9 Opening balance at line 2, col. (a) can be calculated by subtracting opening balance at line 3, col. (a) from EB-2016-0152 Ex.J21.1, Att. 2, Table 4, line 23, col. (a).

Numbers may not add due to rounding.

Table 2
Continuity of Property, Plant and Equipment - Nuclear ($M)
Years Ending December 31, 2022 to 2026

Line No.	Prescribed Facility Category	Gross Plant Opening Balance	In-Service Additions	Retirements, Transfers & Adjustments	(b)+(c) Net Change	(a)+(d) Closing Balance	(a+e)/2 Gross Plant Rate Base Amount
		(a)	(b)	(c)	(d)	(e)	(f)
	2022 Plan:[1]						
1	**Darlington NGS**	2,517.0	457.6	0.0	457.6	2,974.7	2,692.2
2	**Darlington Refurbishment Program - Excluding D2O**[4]	5,592.2	0.0	(134.6)	(134.6)	5,457.6	5,457.6
3	**Heavy Water Storage Facility (D2O)**	509.3	0.0	0.0	0.0	509.3	509.3
4	**Pickering NGS**	2,657.5	12.0	0.0	12.0	2,669.5	2,663.5
5	**Operations and Project Support**[2]	551.8	32.9	0.0	32.9	584.8	568.3
6	**Nuclear - Excluding Asset Retirement Costs**	11,828.0	502.6	(134.6)	367.9	12,195.9	11,891.0
7	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
8	**Total**	14,134.9	502.6	(134.6)	367.9	14,502.9	14,197.9
	2023 Plan:[1]						
9	**Darlington NGS**	2,974.7	382.8	0.0	382.8	3,357.5	3,166.1
10	**Darlington Refurbishment Program - Excluding D2O**	5,457.6	1.4	0.0	1.4	5,459.1	5,458.3
11	**Heavy Water Storage Facility (D2O)**	509.3	0.0	0.0	0.0	509.3	509.3
12	**Pickering NGS**	2,669.5	2.0	0.0	2.0	2,671.4	2,670.5
13	**Operations and Project Support**[2]	584.8	114.8	0.0	114.8	699.6	670.1
14	**Nuclear - Excluding Asset Retirement Costs**	12,195.9	501.0	0.0	501.0	12,696.9	12,474.3
15	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
16	**Total**	14,502.9	501.0	0.0	501.0	15,003.9	14,781.3
	2024 Plan:[1]						
17	**Darlington NGS**	3,357.5	493.8	0.0	493.8	3,851.3	3,660.4
18	**Darlington Refurbishment Program**	5,459.1	2,505.5	0.0	2,505.5	7,964.6	7,963.8
19	**Heavy Water Storage Facility (D2O)**	509.3	0.0	0.0	0.0	509.3	509.3
20	**Pickering NGS**[3]	2,671.4	0.4	0.0	0.4	2,671.8	2,671.6
21	**Operations and Project Support**[2]	699.6	29.2	0.0	29.2	728.8	714.2
22	**Nuclear - Excluding Asset Retirement Costs**	12,696.9	3,028.9	0.0	3,028.9	15,725.8	15,519.4
23	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
24	**Total**	15,003.9	3,028.9	0.0	3,028.9	18,032.8	17,826.3
	2025 Plan:[1]						
25	**Darlington NGS**[1]	3,851.3	476.6	0.0	476.6	4,327.9	4,081.1
26	**Darlington Refurbishment Program - Excluding D2O**	7,964.6	1,907.3	0.0	1,907.3	9,871.9	9,315.6
27	**Heavy Water Storage Facility (D2O)**	509.3	0.0	0.0	0.0	509.3	509.3
28	**Pickering NGS**[3]	2,671.8	0.4	0.0	0.4	2,672.1	2,672.0
29	**Operations and Project Support**[2]	728.8	48.2	0.0	48.2	777.0	752.9
30	**Nuclear - Excluding Asset Retirement Costs**	15,725.8	2,432.5	0.0	2,432.5	18,158.3	17,330.9
31	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
32	**Total**	18,032.8	2,432.5	0.0	2,432.5	20,465.3	19,637.9
	2026 Plan:[1]						
33	**Darlington NGS**	4,327.9	367.8	0.0	367.8	4,695.7	4,511.8
34	**Darlington Refurbishment Program - Excluding D2O**	9,871.9	2,028.3	0.0	2,028.3	11,900.2	10,294.5
35	**Heavy Water Storage Facility (D2O)**	509.3	0.0	0.0	0.0	509.3	509.3
36	**Pickering NGS**[3]	2,672.1	0.0	0.0	0.0	2,672.1	2,672.1
37	**Operations and Project Support**[2]	777.0	11.4	0.0	11.4	788.4	782.7
38	**Nuclear - Excluding Asset Retirement Costs**	18,158.3	2,407.5	0.0	2,407.5	20,565.8	18,770.4
39	**Asset Retirement Costs**	2,307.0	0.0	0.0	0.0	2,307.0	2,307.0
40	**Total**	20,465.3	2,407.5	0.0	2,407.5	22,872.7	21,077.4

Notes: Refer to Table 2a

Numbers may not add due to rounding.
Privileged and confidential. Prepared in contemplation of litigation.

Table 2a
Continuity of Property, Plant and Equipment - Nuclear ($M) Notes
Years Ending December 31, 2022 to 2026

Notes:

1 In-service additions include the following projects with equal or higher than $50M for the 2022 to 2026 forecast years:

Project	Facility	Reference	In-Service Date	Amount	First Year Weighting
DN Main Output Transformer & Unit Service Transformer Replacement project 83296	Darlington NGS	D2-1-3_Table 1c	1-Oct-22	65.6	3 months
DN Emergency Power Generator 1 Replacement Project 80126	Darlington NGS	D2-1-3_Table 1c	1-Dec-22	89.4	1 months
DN Rapid Delivery Machine Project 83039	Operations and Pro	D2-1-3_Table 1d	1-Mar-23	83.6	10 months
Darlington Refurbishment - Unit Refurbishment - Unit 3	Darlington Refurb.	D2-2-9_Table 2	1-Jan-24	2,504.0	12 months
DN Water Treatment Plant Interconnections31535	Darlington NGS	D2-1-3_Table 1a	27-Sep-24	53.2	3 months
DN WTP Capital Lease - 84879	Darlington NGS	D2-1-2_Table 2	1-Jan-24	138.6	12 months
Darlington Refurbishment - Unit Refurbishment - Unit 1	Darlington Refurb.	D2-2-9_Table 2	18-Apr-25	1,907.3	8.5 months
DN UNIT 2 TURBINE CONTROL SYSTEM UPGRADE - 83664	Darlington NGS	D2-1-3_Table 1c	31-Jul-25	102.1	5 months
Darlington Refurbishment - Unit Refurbishment - Unit 4	Darlington Refurb.	D2-2-9_Table 2	16-Oct-26	2,028.26	2.5 months

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

3 The closing net plant balance for Pickering NGS in 2024 and 2025 reflects minor fixed assets (e.g., portable equipment) assumed to be transferrable to support other parts of OPG's regulated operations.

4 A downward adjustment of $134.6M at col. (c) is calculated as: EB-2016-0152 PAO, App. A, Table 9, col. (e), line 42 less Ex. B3-3-1, Table 1, col. (e), line 42 less Ex. B3-3-1, Table 1, col. (a), line 3). It is included to effect 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.