Numbers may not add due to rounding.

Table 1
Revenue Requirements Impact for D2O Storage Project for 2022-2026 ($M)

Line No.	Category	Note	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	Total
			(a)	(b)	(c)	(d)	(e)	(f)
1	**Rate Base** (Ex. B3-1-1, Table 2, lines 3 and 11)		455.9	441.0	426.0	411.0	396.1	
2	**Weighted Average Cost of Capital**	1	5.75%	5.68%	5.75%	5.78%	5.78%	
3	**Cost of Capital** (line 1 x line 2)		26.2	25.1	24.5	23.7	22.9	122.4
4	**Depreciation** (Ex. F4-1-1, Table 2, line 3)		15.0	15.0	15.0	15.0	15.0	74.8
	Regulatory Taxable Income							
5	**ROE** (line 1 x 45% x 8.34%)		17.1	16.5	16.0	15.4	14.9	79.9
6	**Depreciation** (line 4)		15.0	15.0	15.0	15.0	15.0	74.8
7	**CCA**		(24.7)	(22.7)	(20.9)	(19.3)	(17.7)	(105.3)
8	**Net Increase (Decrease) in Regulatory Taxable Income Before Tax Loss Carry-Over**		7.4	8.8	10.0	11.1	12.1	49.4
9	**Tax Loss Carry-Over/ (Applied)**		(7.4)	(8.8)	(10.0)	(11.1)	(12.1)	(49.4)
10	**Regulatory Taxable Income After Tax Loss Carry-Over**		0.0	0.0	0.0	0.0	0.0	0.0
11	**Income Tax Rate**		25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
12	**Income Tax Impact** (line 10 x line 11)		0.0	0.0	0.0	0.0	0.0	0.0
13	**Total Revenue Requirement Impact** (line 3 + line 4 + line 12)		**41.2**	**40.0**	**39.5**	**38.7**	**37.9**	**197.3**

Notes:

1 Weighted Average Cost of Capital is calculated as ((55% debt x debt cost rate)+(45% equity x ROE rate)) based on the capital structure outlined in Ex. O, Draft Payment Amounts Order, App. A, Tables 11-15, line 4, cols. (b) and (c), line 5b, col (b) and line 5a, col (c). The final WACC will be subject to the prevailing return on equity rate specified by the OEB as of the effective date of the final payment amounts order.

Numbers may not add due to rounding.

Table 2
Revenue Requirements Impact of D2O Storage Project for 2022-2026 Assuming $200M Project Disallowance ($M)

Line No.	Category	Note	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	Total
			(a)	(b)	(c)	(d)	(e)	(f)
1	**Rate Base**	1	270.9	261.8	252.8	243.7	234.6	
2	**Weighted Average Cost of Capital**	2	5.75%	5.68%	5.75%	5.78%	5.78%	
3	**Cost of Capital** (line 1 x line 2)		15.6	14.9	14.5	14.1	13.6	72.6
4	**Depreciation**	1	9.1	9.1	9.1	9.1	9.1	45.5
	Regulatory Taxable Income Impacts							
5	**ROE** (line 1 x 45% x 8.34%)		10.2	9.8	9.5	9.1	8.8	47.4
6	**Depreciation** (line 4)		9.1	9.1	9.1	9.1	9.1	45.5
7	**CCA**		(11.9)	(13.3)	(12.3)	(11.3)	(10.4)	(59.3)
8	**Net Increase (Decrease) in Regulatory Taxable Income Before Tax Loss Carry-Over**		7.3	5.6	6.2	6.9	7.5	33.6
9	**Tax Loss Carry-Over/ (Applied)**		(7.3)	(5.6)	(6.2)	(6.9)	(7.5)	(33.6)
10	**Regulatory Taxable Income After Tax Loss Carry-Over**		0.0	0.0	0.0	0.0	0.0	0.0
11	**Income Tax Rate**		25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
12	**Income Tax Impact** (line 10 x line 11)		0.0	0.0	0.0	0.0	0.0	0.0
13	**Total Revenue Requirement Impact** (line 3 + line 4 + line 12)		**24.7**	**24.0**	**23.6**	**23.2**	**22.6**	**118.1**

Notes:

1 The details of the rate base and depreciation figures are as follows:

Line No.	Prescribed Facility Category	2019 Actual	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan
1a	Gross Plant Opening Balance (2019: Ex. B3-3-1, Table 1, line 27, col. (a))	174.6	309.3	309.3	309.3	309.3	309.3	309.3	309.3
2a	In-Service additions (Ex. B3-3-1, Table 1, col. (b), lines 27, 35, 43, and Table 2, col. (b), lines 3, 11, 19, 27, 35)	320.9	13.8	0.0	0.0	0.0	0.0	0.0	0.0
3a	Assumed disallowance of $200M applied to most recent in-service additions	(186.2)	(13.8)	0.0	0.0	0.0	0.0	0.0	0.0
4a	Gross Plant Closing Balance (line 1a + 2a + 3a)	309.3	309.3	309.3	309.3	309.3	309.3	309.3	309.3
5a	Gross Plant Rate Base Amount (line 1a + 4a)/2 #	185.9	309.3	309.3	309.3	309.3	309.3	309.3	309.3
6a	Accumulated Depreciation and Amortization Opening Balance (2019: Ex. B3-4-1, Table 1, line 27, col. (a))	10.6	15.7	24.8	33.9	43.0	52.1	61.1	70.2
7a	Depreciation and Amortization (Ex. B3-4-1, Table 1, col. (b), line 27, Table 2, col. (b) and col. (c), lines 3, 11, 19, 27, 35, and Table 3, col. (b) and col. (c), lines 3 and 11)	5.6	14.8	15.0	15.0	15.0	15.0	15.0	15.0
8a	Depreciation and Amortization Adjustment on $200M Assumed Disallowance	(0.5)	(5.7)	(5.9)	(5.9)	(5.9)	(5.9)	(5.9)	(5.9)
9a	Accumulated Depreciation and Amortization Closing Balance (line 6a + 7a + 8a)	15.7	24.8	33.9	43.0	52.1	61.1	70.2	79.3
10a	Accumulated Depreciation and Amortization Rate Base Amount (line 6a + line 9a)/2	13.1	20.2	29.3	38.4	47.5	56.6	65.7	74.8
11a	Net Plant Rate Base Amount (line 5a - line 10a)	172.7	289.1	280.0	270.9	261.8	252.8	243.7	234.6

#Per Ex. B3-3-1, Table 1a, Note 1, the 2019 in-service addition is weighted by one month as part of the 2019 gross plant rate base amount.

2 Weighted Average Cost of Capital (WACC) is calculated as ((55% debt x debt cost rate)+(45% equity x ROE rate)) based on the capital structure outlined in Ex. O, Draft Payment Amounts Order, Appendix A, Tables 11-15, line 4, cols. (b) and (c), line 5b, col. (b) and line 5a, col (c). The final WACC will be subject to the prevailing return on equity rate specified by the OEB as of the effective date of the final payment amounts order.

Numbers may not add due to rounding.

Table 3
Capacity Refurbishment Variance Account - Nuclear - D2O Storage and Drum Handling Facility Project
Illustrative Summary of Account Transactions - 2016, 2017, 2018 and 2019 Assuming $200M Project Disallowance ($M)

Line No.	Particulars	Note	Actual 2016	Actual Jan - May 2017	Actual Jun - Dec 2017	(b) + (c) Actual 2017	Actual 2018	Actual 2019	Total 2016-2019
			(a)	(b)	(c)	(d)	(e)	(f)	(f)
	Capital Addition to Variance Account:								
1	**Forecast Cost of Capital Amount**	1	0.7	0.3	0.5		0.9	0.8	
2	**Actual Net Plant Rate Base Amount**	2	13.9	171.3	171.3		166.5	172.7	
3	**Weighted Average Cost of Capital**		6.85%	6.85%	6.65%		6.50%	6.46%	
4	**Actual Cost of Capital Amount**		1.0	4.9	6.6	11.5	10.8	11.2	
5	**Cost of Capital Variance** (line 4 - line 1)		0.3	4.6	6.1	10.7	10.0	10.3	
6	**Forecast Depreciation**	1	0.6	0.2	0.2	0.4	0.4	0.4	
7	**Actual Depreciation**	2	0.4	2.0	2.8	4.8	4.8	5.2	
8	**Depreciation Variance** (line 7 - line 6)		(0.2)	1.8	2.6	4.4	4.4	4.8	
9	**Net (Decrease) Increase in Regulatory Taxable Income**		(0.0)	4.6	6.2	10.8	10.5	11.1	
10	**Income Tax Rate**		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
11	**Income Tax Impact** (line 9 x line 10 / (1 - line 10))		(0.0)	1.5	2.0	3.5	3.5	3.7	
12	**Total Capital Additon to Variance Account - Nuclear** (line 5 + 8 + 11)	3	0.1	7.9	10.7	18.6	17.9	18.8	55.3

Notes:

1 For cols. (a) to (f) the forecast amounts are determinded as follows:

Table to Note 1 - D2O Storage Project Forecast Capital Amounts - EB-2013-0321 and EB-2016-0152 ($M)

Line No.		2014	2015	((a)+(b)) / 2 Reference Amount	2016 (equal to col. (c))	(d)/12*5 Jan-May2017	(g)/12*7 Jun-Dec2017	EB-2016-0152 Full Year 2017	2018	2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1a	Forecast Net Plant Rate Base Amount *	0.0	20.3					13.7	13.3	12.9
2a	Weighted Average Cost of Capital **	6.86%	6.85%					6.65%	6.50%	6.46%
3a	Cost of Capital Forecast Amount (line 1a x line 2a)	0.0	1.4	0.7	0.7	0.3	0.5	0.9	0.9	0.8
4a	ROE Component of Cost of Capital Amount	0.0	0.8	0.4	0.4	0.2	0.3	0.5	0.5	0.5
5a	Depreciation	0.0	1.1	0.6	0.6	0.2	0.2	0.4	0.4	0.4

* Col. (b) from EB-2013-0321, Ex. L-4.9-1 Staff-048, p. 2, Chart 1 (as referred to in EB-2016-0152, Ex. L-2.2 Staff-009)
Cols. (g) to (i) as reflected in the EB-2016-0152 Payment Amounts Order.

** Cols. (a) and (b) from EB-2013-0321 Payment Amounts Order, App. A. Table 6b, col. (c), line 6. Cols. (g), (h) and (i) from EB-2016-0152 Payment Amounts Order, App.A, Tables 11-13, cols. (c), line 6.

2 Per EB-2016-0152, Ex. L-2.2 Staff-009, actual 2015 rate base of $14.3M and depreciation of $0.4M results in 2016 rate base of $13.9M. Rate base amount for 2017-18 is the net of Ex. B3-3-1 table 1 col. (f) line 11 and 19, and Ex. B3-4-1 table 1 col. (e) line 11 and 19. For 2019, refer to attached Table 2, Note 1: line 11a for rate base and line 7a plus 8a for depreciation.

3 CCA is included with overall DRP and Capacity Refurbishment Variance - Nuclear - Accelerated Investment Incentive CCA-DRP balance.