ONTARIO POWER GENERATION

Andrea Brown
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May 22, 2026

VIA RESS AND EMAIL

Mr. Ritchie Murray
Acting Registrar
Ontario Energy Board
27th Floor - 2300 Yonge Street
Toronto, Ontario M4P 1E4

Dear Mr. Murray:

Re: EB-2025-0297 Application by Ontario Power Generation Inc. and DNNP LP by its general partner, DNNP GP Inc., (together, the "Applicants") for an order or orders relating to payment amounts for prescribed generating facilities (the "Application") – Submission of Ex. L-F4-SEC-198 and Ex. A1-09-01.

The Applicants are filing interrogatory response to Ex. L-F4-SEC-198 which required additional time to complete as noted in the Applicants' May 20, 2026 letter; and making submission of Ex. A1-09-01 which provides a mapping of interrogatories to the technical conference witness panels, in accordance with Procedural Order No.2.

The Applicants have submitted these documents through the Regulatory Electronic Submissions System. The Applicants have also submitted these documents through their counsel's SharePoint site and will make these materials available on OPG's website at www.opg.com.

Respectfully submitted,

Andrea Brown

cc:
Aimee Collier (OPG) via e-mail
Charles Keizer (Torys LLP) via e-mail

SEC Interrogatory #198

Interrogatory

Reference:
F4-3-1, Attachment 3, p. 16-17

Question(s):

With respect to the WTW, *Total Compensation Benchmarking* Study:

a) For each of Management, PWU, and Society, please provide an estimate of the dollar difference between the weighted average total remuneration (including Hydro One Share Grants) for OPG and the P50 median used in the study, and then allocated to each of nuclear, DNNP, and hydroelectric, and to each of capital and OM&A. Please provide the amount for the year the study is representative of and for each year between 2027 and 2031.

b. Please provide a step-by-step explanation of how the estimate was reached, including all supporting calculations so the methodology can be assessed and the calculations verified. In doing so, please also provide a link to what is included in Appendix 2-K (F4-3-1, Attachment 1).

   Please provide the analysis for both Nuclear Authorized at the 50th and 75th percentile.

Response

a) and b)
WTW and OPG have performed the requested analysis to calculate an estimated dollar difference between OPG's total remuneration and the WTW compensation benchmarking results presented in this Application, for the IR term, and provided the associated step-by-step explanations, in a manner consistent with those provided in EB-2020-0290 Ex. L-F4-Staff-149, EB-2020-0290 Ex. JTX 4.18 and EB-2023-0336 Ex. JT 1.8-1.10. Such calculations provided in this response include the scenario requested in the interrogatory (total remuneration including Hydro One share grants, compared to the P50 median), which has been interpreted to reflect OPG's benchmarking position as detailed in the WTW benchmarking study at Ex. F4-3-1, Attachment 3, p. 15. Additionally, provided are the calculations requested in Ex. L-F4-CCC-091, part a) and part b) for all other versions of the results presented in the WTW benchmarking study (refer to Ex. F4-3-1, Attachment 3, pp. 14-18). The calculations in respect of all the above scenarios have been provided in Chart sets 1-6 below.

For completeness with the response to Ex. L-F4-CCC-091 and Ex. L-F4-SUP-023, WTW has also provided the calculations for the benchmarking results outlined in Ex. L-F4-SUP-023 part b) (i.e., no PWU Term and Society ETE employees and with OPG's current pension and benefit provisions), as well as those same scenarios inclusive of Hydro One share grants, the results of which are outlined in Ex. L-F4-CCC-091 part c). These scenarios are more closely aligned to OPG's expected future state (i.e., over the IR term), consistent with the evidence at Ex. F4-3-1, p. 17, pp. 31-32 and pp. 36-37 and Ex. L-F4-CCC-085. The calculations for these scenarios have been provided in Chart sets 7-10 below.

The following summarizes the above noted ten scenarios provided by WTW in Chart sets 1-10 below:

1. OPG Overall and Nuclear Authorized Compared to P50, Excluding Hydro One Shares (p. 14 of WTW report)
2. OPG Overall and Nuclear Authorized Compared to P50 Including Hydro One Shares (p. 15 of WTW report)
3. OPG Overall Compared to P50 and Nuclear Authorized Compared to P75, Excluding Hydro One Shares (p. 16 of WTW report)
4. OPG Overall Compared to P50 and Nuclear Authorized Compared to P75, Including Hydro One Shares (p. 17 of WTW report)
5. OPG Overall Compared to P50 and Nuclear Authorized Compared to P50, Excluding Hydro One Shares, Fewer Term Employees (p. 18 of WTW report)
6. OPG Overall Compared to P50 and Nuclear Authorized Compared to P75, Excluding Hydro One Shares, Fewer Term Employees (p. 18 of WTW report)
7. OPG Overall Compared to P50 and Nuclear Authorized Compared to P50, Excluding Hydro One Shares, No Term and ETE Employees (Chart 1 in Ex. L-F4-SUP-023 part b))
8. OPG Overall Compared to P50 and Nuclear Authorized Compared to P75, Excluding Hydro One Shares No Term and ETE Employees (Chart 2 in Ex. L-F4-SUP-023 part b))
9. OPG Overall Compared to P50 and Nuclear Authorized Compared to P50, Including Hydro One Shares, No Term and ETE Employees (Chart 8 in Ex. L-F4-CCC-091 part c))
10. OPG Overall Compared to P50 and Nuclear Authorized Compared to P75, Including Hydro One Shares, No Term and ETE Employees (Chart 9 in Ex. L-F4-CCC-091 part c)).

As discussed in Ex. F4-3-1, Attachment 3, p. 12, WTW considers the appropriate competitiveness to be within a +/- 10% range of the target market reference point (e.g., the market 50th percentile ("P50") or the market 75th percentile ("P75")) and only amounts outside this range should be the basis of the estimated dollar difference to the market. As such, for each of the ten scenarios, also provided below are the calculations relative to such applicable range of the target market reference point. OPG

notes that in all scenarios over the IR term, OPG's overall benchmarking results are within the +/- 10% range, which results in an estimated dollar difference in respect of OPG's total remuneration of $0.

The calculations provided by WTW for each of the scenarios include the impacts on forecast OM&A costs and capital costs for each of OPG's nuclear facilities, the Darlington New Nuclear Program ("DNNP") facilities and OPG's regulated hydroelectric facilities. The calculations for OPG's nuclear facilities capital costs are shown separately between the Pickering Refurbishment Program ("PRP") and other such capital costs. With respect to capital costs, OPG has computed the associated revenue requirement estimates for the 2027-2031 IR term on the basis of the translation of these costs to capital in-service additions, as this represents the basis of the requested recovery of such costs in this Application. Such translation has been performed by OPG with reference to the information provided in Ex. L-B1-SEC-028. The details of the translation and resulting revenue requirement calculations are provided in Attachment 1. For ease of reference, the end results of the overall analysis undertaken in this response for each of the ten scenarios, by regulated business, year and type of costs, have been summarized by OPG in the respective Charts 1.6, 2.6, 3.6, 4.6, 5.6, 6.6, 7.6, 8.6, 9.6, and 10.6 below.

In providing the calculations in respect of OM&A costs for OPG's regulated hydroelectric facilities for years beyond 2027, OPG maintains that under the proposed regulated hydroelectric rate-setting methodology, while capital-related revenue requirement impacts are required for all years, OM&A costs and certain other revenue requirement elements are relevant for the 2027 test year only (refer to Ex. A1-3-2, Section 2.0). Beyond the 2027 test year, regulated hydroelectric revenue will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3.

As detailed in Ex. D2-3-1 and Ex. D2-4-1 and related exhibits, the Applicants have established definitive execution cost estimates and schedules for the PRP and the DNNP, Unit 1. As that evidence demonstrates, these comprehensive release quality estimates have been developed in a rigorous manner that aligns with recommended industry practices and form the basis upon which the Province of Ontario ("Province") has approved the Applicants to proceed with the execution of these programs, as key pillars of the Province's Integrated Energy Plan. They are also the basis upon which the performance of these programs will be measured and underpin OPG's 2025-2031 Business Plan and this Application. As set out in Ex. A1-2-2 and discussed at the above evidence, consistent with the approach adopted for the DRP, the Applicants believe it is appropriate to manage, and have requested the OEB's approval in respect of these large and complex programs, on the basis of a total envelope in-service amount, including labour costs.[1] It is the Applicants' view that only costs in excess of the total

[1] EB-2016-0152, Decision and Order, December 28, 2017, p. 41.

approved in-service amounts would be subject to a future prudence review through the respective deferral and variance accounts.

The following response was prepared by WTW:

As noted in Ex. F4-3-1, Attachment 3, p. 9, total remuneration values in the report should be interpreted with care and used to assess the competitiveness of OPG's total remuneration value relative to the market, rather than the competitiveness of OPG's costs. It is recommended that competitiveness be assessed by determining whether total remuneration levels fall within a reasonable range of market reference values, recommended as a range of +/- 10% of the market reference (refer to Ex. F4-3-1, p. 40 and Attachment 3, p.12), which is intended to reflect normal variation arising from the wide range of factors influencing individual compensation levels (refer to Ex. L-F4-SUP-018). In addition, to the extent the analysis is used in assessing the competitiveness of OPG's compensation costs, total direct compensation should be considered.

Chart sets 1 to 10 below provide an estimate of the dollar difference, by year, between total remuneration for OPG and the market, and then allocated to each of Nuclear, DNNP LP (labelled as DNNP), and Regulated Hydroelectric, and to each of OM&A and capital expenditures, for each version of the analysis in WTW's 2024 Total Compensation Benchmarking Study (Ex. F4-3-1, Attachment 3, pp. 14-18) and for the results in Ex. L-F4-SUP-023 part b) and Ex. L-F4-CCC-091 part c).

Chart 1.1 – Estimated Total Remuneration Dollar Difference – OPG Overall and Nuclear Authorized Compared to P50, Excluding Hydro One Shares (p. 14 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]		$94.1	[redacted]		$120.9	[redacted]		($53.7)	$1,947.0	$1,785.7	$161.2	9.0%	0%	$0
2027			$103.5			$138.6			($56.7)	$2,367.6	$2,182.3	$185.3	[redacted]	0%	$0
2028			$105.3			$137.3			($58.4)	$2,415.4	$2,231.2	$184.2		0%	$0
2029			$105.7			$136.2			($59.7)	$2,449.5	$2,267.3	$182.1		0%	$0
2030			$105.4			$137.0			($61.8)	$2,495.4	$2,314.9	$180.5		0%	$0
2031			$105.4			$137.2			($64.7)	$2,548.8	$2,370.9	$177.9		0%	$0

Chart 1.2 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (p.14 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$80.7	$44.4	$1.8	$110.8	$46.6	$2.4	($44.8)	($25.5)	($2.4)	$146.7	$65.4	$1.8	$0	$0	$0
2028	$82.1	$44.4	$1.7	$108.4	$45.5	$2.6	($46.1)	($26.8)	($2.6)	$144.4	$63.1	$1.7	$0	$0	$0
2029	$83.5	$45.1	$1.4	$108.9	$45.8	$2.5	($46.6)	($27.5)	($2.7)	$145.8	$63.4	$1.2	$0	$0	$0
2030	$83.2	$45.8	$2.2	$109.6	$47.1	$3.6	($48.2)	($28.9)	($3.2)	$144.6	$64.0	$2.6	$0	$0	$0
2031	$82.2	$54.3	$3.3	$108.4	$55.3	$3.9	($50.5)	($32.8)	($2.9)	$140.1	$76.7	$4.3	$0	$0	$0

Chart 1.3 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (p.14 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$15.5	$12.4	$19.4	$11.8	($6.8)	($5.9)	$28.1	$18.3	$0	$0
2028	$15.8	$12.6	$20.6	$12.4	($7.0)	($6.1)	$29.4	$18.9	$0	$0
2029	$15.9	$12.5	$20.4	$12.1	($7.2)	($6.2)	$29.1	$18.3	$0	$0
2030	$15.8	$12.6	$20.5	$12.5	($7.4)	($6.5)	$28.9	$18.6	$0	$0
2031	$16.9	$13.3	$20.6	$13.0	($7.8)	($6.8)	$29.7	$19.5	$0	$0

Chart 1.4 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (p.14 of WTW report)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$80.7	$24.2	$0.9	$1.6	$110.8	$34.4	$4.3	$15.5	($44.8)	($9.9)	($2.2)	($2.2)	$146.7	$48.7	$3.0	$14.9	$0	$0	$0	$0
2028	$82.1	$25.5	$2.0	$0.8	$108.4	$33.6	$2.9	$15.2	($46.1)	($10.1)	($1.8)	($2.3)	$144.4	$48.9	$3.1	$13.7	$0	$0	$0	$0
2029	$83.5	$26.7	$2.3	$0.8	$108.9	$34.9	$1.7	$16.3	($46.6)	($10.7)	($1.1)	($2.8)	$145.8	$50.9	$3.0	$14.4	$0	$0	$0	$0
2030	$83.2	$26.6	$0.7	$0.8	$109.6	$35.1	$0.4	$16.4	($48.2)	($10.6)	($0.3)	($2.9)	$144.6	$51.1	$0.9	$14.4	$0	$0	$0	$0
2031	$82.2	$16.4	-	$1.6	$108.4	$26.0	-	$15.2	($50.5)	($9.6)	-	($3.0)	$140.1	$32.9	-	$13.8	$0	$0	$0	$0

Chart 1.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (p.14 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$15.5	$3.1	$19.4	$7.6	($6.8)	($0.9)	$28.1	$9.8	$0	$0
2028	$15.8	$3.2	$20.6	$8.2	($7.0)	($0.9)	$29.4	$10.5	$0	$0
2029	$15.9	$3.3	$20.4	$8.4	($7.2)	($0.9)	$29.1	$10.8	$0	$0
2030	$15.8	$3.2	$20.5	$8.0	($7.4)	($0.9)	$28.9	$10.3	$0	$0
2031	$16.9	$3.5	$20.6	$7.6	($7.8)	($0.9)	$29.7	$10.2	$0	$0

Chart 2.1 – Estimated Total Remuneration Dollar Difference – OPG Overall and Nuclear Authorized Compared to P50, Including Hydro One Shares (p. 15 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]	[redacted]	$107.4	[redacted]	[redacted]	$128.9	[redacted]	[redacted]	($53.4)	$1,968.6	$1,785.7	$182.9	10.2%	0.2%	$4.3
2027	[redacted]	[redacted]	$119.4	[redacted]	[redacted]	$148.6	[redacted]	[redacted]	($56.4)	$2,393.9	$2,182.3	$211.6	[redacted]	0%	$0
2028	[redacted]	[redacted]	$121.9	[redacted]	[redacted]	$147.3	[redacted]	[redacted]	($58.0)	$2,442.4	$2,231.2	$211.2		0%	$0
2029	[redacted]	[redacted]	$122.7	[redacted]	[redacted]	$146.3	[redacted]	[redacted]	($59.4)	$2,477.0	$2,267.3	$209.6		0%	$0
2030	[redacted]	[redacted]	$122.7	[redacted]	[redacted]	$147.3	[redacted]	[redacted]	($61.4)	$2,523.4	$2,314.9	$208.6		0%	$0
2031	[redacted]	[redacted]	$123.2	[redacted]	[redacted]	$147.7	[redacted]	[redacted]	($64.4)	$2,577.4	$2,370.9	$206.5		0%	$0

Chart 2.2 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (p.15 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$93.2	$51.2	$2.0	$118.9	$49.9	$2.6	($44.6)	($25.4)	($2.4)	$167.5	$75.8	$2.3	$0	$0	$0
2028	$95.1	$51.3	$2.0	$116.4	$48.9	$2.8	($45.9)	($26.6)	($2.6)	$165.6	$73.6	$2.2	$0	$0	$0
2029	$97.0	$52.4	$1.6	$117.0	$49.2	$2.7	($46.3)	($27.3)	($2.7)	$167.7	$74.2	$1.7	$0	$0	$0
2030	$97.0	$53.3	$2.5	$117.8	$50.7	$3.9	($47.9)	($28.8)	($3.2)	$166.9	$75.2	$3.2	$0	$0	$0
2031	$96.1	$63.4	$3.8	$116.7	$59.5	$4.2	($50.2)	($32.6)	($2.9)	$162.6	$90.3	$5.1	$0	$0	$0

Chart 2.3 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (p.15 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$17.9	$14.3	$20.8	$12.7	($6.8)	($5.9)	$31.9	$21.1	$0	$0
2028	$18.3	$14.6	$22.1	$13.3	($7.0)	($6.1)	$33.4	$21.8	$0	$0
2029	$18.4	$14.5	$21.9	$12.9	($7.1)	($6.2)	$33.2	$21.3	$0	$0
2030	$18.4	$14.7	$22.1	$13.5	($7.4)	($6.5)	$33.1	$21.7	$0	$0
2031	$19.7	$15.6	$22.1	$14.0	($7.7)	($6.8)	$34.1	$22.7	$0	$0

Chart 2.4 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (p.15 of WTW report)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$93.2	$27.9	$1.0	$1.9	$118.9	$36.8	$4.6	$16.6	($44.6)	($9.8)	($2.2)	($2.2)	$167.5	$55.0	$3.5	$16.3	$0	$0	$0	$0
2028	$95.1	$29.5	$2.3	$1.0	$116.4	$36.1	$3.1	$16.3	($45.9)	($10.1)	($1.8)	($2.3)	$165.6	$55.5	$3.6	$15.0	$0	$0	$0	$0
2029	$97.0	$31.0	$2.7	$1.0	$117.0	$37.4	$1.9	$17.6	($46.3)	($10.7)	($1.1)	($2.8)	$167.7	$57.8	$3.5	$15.7	$0	$0	$0	$0
2030	$97.0	$31.0	$0.9	$1.0	$117.8	$37.7	$0.5	$17.7	($47.9)	($10.5)	($0.3)	($2.9)	$166.9	$58.2	$1.1	$15.8	$0	$0	$0	$0
2031	$96.1	$19.2	-	$1.9	$116.7	$28.0	-	$16.3	($50.2)	($9.5)	-	($3.0)	$162.6	$37.7	-	$15.2	$0	$0	$0	$0

Chart 2.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (p.15 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$17.9	$3.6	$20.8	$8.1	($6.8)	($0.9)	$31.9	$10.8	$0	$0
2028	$18.3	$3.7	$22.1	$8.8	($7.0)	($0.9)	$33.4	$11.6	$0	$0
2029	$18.4	$3.9	$21.9	$9.0	($7.1)	($0.9)	$33.2	$11.9	$0	$0
2030	$18.4	$3.7	$22.1	$8.6	($7.4)	($0.9)	$33.1	$11.4	$0	$0
2031	$19.7	$4.1	$22.1	$8.2	($7.7)	($0.9)	$34.1	$11.4	$0	$0

Chart 3.1 – Estimated Total Remuneration Dollar Difference – OPG Overall Compared to P50 and Nuclear Authorized Compared to P75, Excluding Hydro One Shares (p. 16 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]		$87.4	[redacted]		$117.4	[redacted]		($56.3)	$1,947.0	$1,798.4	$148.6	8.3%	0%	$0
2027			$95.4			$134.2			($59.7)	$2,367.6	$2,197.8	$169.9	[redacted]	0%	$0
2028			$96.9			$132.9			($61.4)	$2,415.4	$2,247.1	$168.4		0%	$0
2029			$97.0			$131.7			($62.8)	$2,449.5	$2,283.4	$166.0		0%	$0
2030			$96.5			$132.4			($64.9)	$2,495.4	$2,331.3	$164.1		0%	$0
2031			$96.3			$132.6			($67.9)	$2,548.8	$2,387.8	$161.0		0%	$0

Chart 3.2 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (p. 16 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$74.4	$40.9	$1.6	$107.4	$45.1	$2.4	($47.2)	($26.9)	($2.5)	$134.6	$59.1	$1.5	$0	$0	$0
2028	$75.6	$40.8	$1.6	$105.0	$44.1	$2.5	($48.5)	($28.1)	($2.8)	$132.0	$56.8	$1.3	$0	$0	$0
2029	$76.7	$41.4	$1.3	$105.4	$44.3	$2.4	($49.0)	($28.9)	($2.8)	$133.1	$56.8	$0.9	$0	$0	$0
2030	$76.2	$41.9	$2.0	$105.9	$45.6	$3.5	($50.6)	($30.4)	($3.4)	$131.6	$57.1	$2.1	$0	$0	$0
2031	$75.1	$49.6	$3.0	$104.7	$53.4	$3.8	($52.9)	($34.4)	($3.1)	$126.9	$68.6	$3.7	$0	$0	$0

Chart 3.3 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric and Attributable to OM&A (p. 16 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$14.3	$11.5	$18.8	$11.5	($7.2)	($6.2)	$25.9	$16.7	$0	$0
2028	$14.5	$11.6	$19.9	$12.0	($7.4)	($6.4)	$27.1	$17.2	$0	$0
2029	$14.6	$11.5	$19.8	$11.7	($7.5)	($6.6)	$26.8	$16.6	$0	$0
2030	$14.5	$11.6	$19.9	$12.1	($7.8)	($6.8)	$26.6	$16.8	$0	$0
2031	$15.4	$12.2	$19.9	$12.5	($8.1)	($7.2)	$27.2	$17.5	$0	$0

Chart 3.4 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (p. 16 of WTW report)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$74.4	$22.3	$0.8	$1.5	$107.4	$33.3	$4.2	$15.0	($47.2)	($10.4)	($2.3)	($2.4)	$134.6	$45.2	$2.7	$14.2	$0	$0	$0	$0
2028	$75.6	$23.4	$1.8	$0.8	$105.0	$32.5	$2.8	$14.7	($48.5)	($10.7)	($1.9)	($2.4)	$132.0	$45.3	$2.7	$13.0	$0	$0	$0	$0
2029	$76.7	$24.5	$2.1	$0.8	$105.4	$33.7	$1.7	$15.8	($49.0)	($11.3)	($1.2)	($2.9)	$133.1	$47.0	$2.7	$13.6	$0	$0	$0	$0
2030	$76.2	$24.4	$0.7	$0.8	$105.9	$33.9	$0.4	$15.9	($50.6)	($11.1)	($0.3)	($3.0)	$131.6	$47.2	$0.8	$13.6	$0	$0	$0	$0
2031	$75.1	$15.0	-	$1.5	$104.7	$25.1	-	$14.7	($52.9)	($10.1)	-	($3.2)	$126.9	$30.1	-	$13.0	$0	$0	$0	$0

Chart 3.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (p.16 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$14.3	$2.9	$18.8	$7.3	($7.2)	($0.9)	$25.9	$9.3	$0	$0
2028	$14.5	$2.9	$19.9	$8.0	($7.4)	($1.0)	$27.1	$9.9	$0	$0
2029	$14.6	$3.1	$19.8	$8.1	($7.5)	($1.0)	$26.8	$10.2	$0	$0
2030	$14.5	$2.9	$19.9	$7.7	($7.8)	($0.9)	$26.6	$9.7	$0	$0
2031	$15.4	$3.2	$19.9	$7.4	($8.1)	($1.0)	$27.2	$9.6	$0	$0

Chart 4.1 – Estimated Total Remuneration Dollar Difference – OPG Overall Compared to P50 and Nuclear Authorized Compared to P75, Including Hydro One Shares (p. 17 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]	[redacted]	$100.7	[redacted]	[redacted]	$125.5	[redacted]	[redacted]	($56.0)	$1,968.6	$1,798.4	$170.2	9.5%	0%	$0
2027	[redacted]	[redacted]	$111.4	[redacted]	[redacted]	$144.2	[redacted]	[redacted]	($59.4)	$2,393.9	$2,197.8	$196.2	[redacted]	0%	$0
2028	[redacted]	[redacted]	$113.5	[redacted]	[redacted]	$142.9	[redacted]	[redacted]	($61.1)	$2,442.4	$2,247.1	$195.4	[redacted]	0%	$0
2029	[redacted]	[redacted]	$114.1	[redacted]	[redacted]	$141.9	[redacted]	[redacted]	($62.4)	$2,477.0	$2,283.4	$193.5	[redacted]	0%	$0
2030	[redacted]	[redacted]	$113.9	[redacted]	[redacted]	$142.8	[redacted]	[redacted]	($64.5)	$2,523.4	$2,331.3	$192.1	[redacted]	0%	$0
2031	[redacted]	[redacted]	$114.1	[redacted]	[redacted]	$143.1	[redacted]	[redacted]	($67.5)	$2,577.4	$2,387.8	$189.7	[redacted]	0%	$0

Chart 4.2 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (p. 17 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$86.9	$47.8	$1.9	$115.4	$48.5	$2.5	($46.9)	($26.8)	($2.5)	$155.3	$69.5	$1.9	$0	$0	$0
2028	$88.5	$47.8	$1.9	$112.9	$47.4	$2.7	($48.2)	($28.0)	($2.8)	$153.2	$67.2	$1.8	$0	$0	$0
2029	$90.1	$48.7	$1.5	$113.5	$47.7	$2.6	($48.7)	($28.7)	($2.8)	$154.9	$67.6	$1.3	$0	$0	$0
2030	$90.0	$49.5	$2.3	$114.2	$49.1	$3.8	($50.3)	($30.2)	($3.4)	$153.9	$68.4	$2.7	$0	$0	$0
2031	$89.0	$58.8	$3.6	$113.0	$57.6	$4.1	($52.7)	($34.2)	($3.1)	$149.4	$82.2	$4.6	$0	$0	$0

Chart 4.3 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (p. 17 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$16.7	$13.4	$20.2	$12.3	($7.1)	($6.2)	$29.8	$19.5	$0	$0
2028	$17.0	$13.6	$21.4	$12.9	($7.3)	($6.4)	$31.1	$20.1	$0	$0
2029	$17.1	$13.5	$21.3	$12.6	($7.5)	($6.5)	$30.9	$19.6	$0	$0
2030	$17.1	$13.7	$21.4	$13.1	($7.7)	($6.8)	$30.8	$19.9	$0	$0
2031	$18.3	$14.4	$21.5	$13.5	($8.1)	($7.1)	$31.6	$20.8	$0	$0

Chart 4.4 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (p. 17 of WTW report)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$86.9	$26.1	$1.0	$1.7	$115.4	$35.8	$4.5	$16.2	($46.9)	($10.3)	($2.3)	($2.3)	$155.3	$51.5	$3.2	$15.5	$0	$0	$0	$0
2028	$88.5	$27.4	$2.1	$0.9	$112.9	$35.0	$3.0	$15.8	($48.2)	($10.6)	($1.9)	($2.4)	$153.2	$51.8	$3.2	$14.3	$0	$0	$0	$0
2029	$90.1	$28.8	$2.5	$0.9	$113.5	$36.3	$1.8	$17.0	($48.7)	($11.2)	($1.2)	($2.9)	$154.9	$54.0	$3.2	$15.0	$0	$0	$0	$0
2030	$90.0	$28.8	$0.8	$0.9	$114.2	$36.5	$0.5	$17.1	($50.3)	($11.1)	($0.3)	($3.0)	$153.9	$54.3	$1.0	$15.0	$0	$0	$0	$0
2031	$89.0	$17.8	-	$1.8	$113.0	$27.1	-	$15.8	($52.7)	($10.0)	-	($3.2)	$149.4	$34.9	-	$14.4	$0	$0	$0	$0

Chart 4.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (p.17 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$16.7	$3.3	$20.2	$7.9	($7.1)	($0.9)	$29.8	$10.3	$0	$0
2028	$17.0	$3.4	$21.4	$8.6	($7.3)	($1.0)	$31.1	$11.0	$0	$0
2029	$17.1	$3.6	$21.3	$8.7	($7.5)	($1.0)	$30.9	$11.3	$0	$0
2030	$17.1	$3.4	$21.4	$8.4	($7.7)	($0.9)	$30.8	$10.8	$0	$0
2031	$18.3	$3.8	$21.5	$7.9	($8.1)	($1.0)	$31.6	$10.8	$0	$0

Chart 5.1 – Estimated Total Remuneration Dollar Difference – OPG Overall with Impact of Changes and Nuclear Authorized Compared to P50, Excluding Hydro One Shares (p. 18 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]		$87.7	[redacted]		$115.5	[redacted]		($52.8)	$1,936.2	$1,785.8	$150.5	8.4%	0%	$0
2027			$95.8			$131.9			($55.6)	$2,354.5	$2,182.4	$172.1	[redacted]	0%	$0
2028			$97.3			$130.6			($57.3)	$2,401.9	$2,231.3	$170.6		0%	$0
2029			$97.5			$129.4			($58.6)	$2,435.7	$2,267.4	$168.3		0%	$0
2030			$97.0			$130.1			($60.7)	$2,481.3	$2,314.9	$166.4		0%	$0
2031			$96.8			$130.2			($63.6)	$2,534.4	$2,371.0	$163.5		0%	$0

Chart 5.2 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (p. 18 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$74.7	$41.1	$1.6	$105.5	$44.3	$2.3	($43.9)	($25.1)	($2.4)	$136.3	$60.4	$1.6	$0	$0	$0
2028	$75.9	$41.0	$1.6	$103.2	$43.3	$2.5	($45.2)	($26.2)	($2.6)	$133.8	$58.1	$1.5	$0	$0	$0
2029	$77.0	$41.6	$1.3	$103.6	$43.5	$2.4	($45.7)	($27.0)	($2.7)	$134.9	$58.1	$1.0	$0	$0	$0
2030	$76.6	$42.1	$2.0	$104.1	$44.8	$3.4	($47.3)	($28.4)	($3.2)	$133.4	$58.5	$2.3	$0	$0	$0
2031	$75.5	$49.9	$3.0	$102.9	$52.5	$3.7	($49.6)	($32.2)	($2.9)	$128.8	$70.1	$3.8	$0	$0	$0

Chart 5.3 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (p. 18 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$14.4	$11.5	$18.5	$11.3	($6.7)	($5.8)	$26.2	$17.0	$0	$0
2028	$14.6	$11.7	$19.6	$11.8	($6.9)	($6.0)	$27.3	$17.5	$0	$0
2029	$14.6	$11.6	$19.4	$11.5	($7.0)	($6.1)	$27.0	$16.9	$0	$0
2030	$14.5	$11.6	$19.5	$11.9	($7.3)	($6.4)	$26.8	$17.1	$0	$0
2031	$15.5	$12.2	$19.5	$12.3	($7.6)	($6.7)	$27.4	$17.8	$0	$0

Chart 5.4 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (p. 18 of WTW report)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$74.7	$22.4	$0.8	$1.5	$105.5	$32.7	$4.1	$14.8	($43.9)	($9.7)	($2.2)	($2.2)	$136.3	$45.5	$2.8	$14.1	$0	$0	$0	$0
2028	$75.9	$23.5	$1.8	$0.8	$103.2	$32.0	$2.8	$14.4	($45.2)	($10.0)	($1.8)	($2.3)	$133.8	$45.6	$2.8	$12.9	$0	$0	$0	$0
2029	$77.0	$24.6	$2.2	$0.8	$103.6	$33.1	$1.7	$15.5	($45.7)	($10.5)	($1.1)	($2.7)	$134.9	$47.3	$2.7	$13.6	$0	$0	$0	$0
2030	$76.6	$24.5	$0.7	$0.8	$104.1	$33.3	$0.4	$15.6	($47.3)	($10.4)	($0.3)	($2.8)	$133.4	$47.4	$0.8	$13.5	$0	$0	$0	$0
2031	$75.5	$15.1	-	$1.5	$102.9	$24.7	-	$14.4	($49.6)	($9.4)	-	($3.0)	$128.8	$30.4	-	$12.9	$0	$0	$0	$0

Chart 5.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (p.18 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$14.4	$2.9	$18.5	$7.2	($6.7)	($0.9)	$26.2	$9.2	$0	$0
2028	$14.6	$2.9	$19.6	$7.8	($6.9)	($0.9)	$27.3	$9.9	$0	$0
2029	$14.6	$3.1	$19.4	$8.0	($7.0)	($0.9)	$27.0	$10.1	$0	$0
2030	$14.5	$2.9	$19.5	$7.6	($7.3)	($0.9)	$26.8	$9.6	$0	$0
2031	$15.5	$3.3	$19.5	$7.2	($7.6)	($0.9)	$27.4	$9.6	$0	$0

Chart 6.1 – Estimated Total Remuneration Dollar Difference – OPG Overall with Impact of Changes and Nuclear Authorized Compared to P75, Excluding Hydro One Shares (p. 18 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]	[redacted]	$81.1	[redacted]	[redacted]	$112.1	[redacted]	[redacted]	($55.3)	$1,936.2	$1,798.4	$137.8	7.7%	0%	$0
2027	[redacted]	[redacted]	$87.8	[redacted]	[redacted]	$127.6	[redacted]	[redacted]	($58.6)	$2,354.5	$2,197.8	$156.7	[redacted]	0%	$0
2028	[redacted]	[redacted]	$88.9	[redacted]	[redacted]	$126.2	[redacted]	[redacted]	($60.3)	$2,401.9	$2,247.1	$154.8		0%	$0
2029	[redacted]	[redacted]	$88.9	[redacted]	[redacted]	$125.0	[redacted]	[redacted]	($61.6)	$2,435.7	$2,283.5	$152.2		0%	$0
2030	[redacted]	[redacted]	$88.2	[redacted]	[redacted]	$125.6	[redacted]	[redacted]	($63.7)	$2,481.3	$2,331.3	$150.0		0%	$0
2031	[redacted]	[redacted]	$87.8	[redacted]	[redacted]	$125.6	[redacted]	[redacted]	($66.7)	$2,534.4	$2,387.8	$146.6		0%	$0

Chart 6.2 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (p. 18 of WTW report)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$68.5	$37.7	$1.5	$102.0	$42.9	$2.2	($46.3)	($26.4)	($2.5)	$124.2	$54.1	$1.2	$0	$0	$0
2028	$69.4	$37.5	$1.5	$99.7	$41.9	$2.4	($47.6)	($27.6)	($2.7)	$121.4	$51.7	$1.1	$0	$0	$0
2029	$70.2	$37.9	$1.2	$100.0	$42.0	$2.3	($48.1)	($28.4)	($2.8)	$122.1	$51.5	$0.7	$0	$0	$0
2030	$69.6	$38.3	$1.8	$100.5	$43.2	$3.3	($49.7)	($29.8)	($3.3)	$120.4	$51.7	$1.8	$0	$0	$0
2031	$68.5	$45.2	$2.7	$99.2	$50.6	$3.6	($52.1)	($33.8)	($3.0)	$115.6	$61.9	$3.3	$0	$0	$0

Chart 6.3 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (p. 18 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$13.2	$10.5	$17.9	$10.9	($7.0)	($6.1)	$24.0	$15.3	$0	$0
2028	$13.3	$10.7	$18.9	$11.4	($7.2)	($6.3)	$25.0	$15.7	$0	$0
2029	$13.3	$10.5	$18.8	$11.1	($7.4)	($6.4)	$24.7	$15.2	$0	$0
2030	$13.2	$10.6	$18.8	$11.5	($7.6)	($6.7)	$24.4	$15.3	$0	$0
2031	$14.0	$11.1	$18.8	$11.9	($8.0)	($7.0)	$24.9	$15.9	$0	$0

Chart 6.4 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (p. 18 of WTW report)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$68.5	$20.5	$0.8	$1.4	$102.0	$31.6	$4.0	$14.3	($46.3)	($10.2)	($2.3)	($2.3)	$124.2	$42.0	$2.5	$13.3	$0	$0	$0	$0
2028	$69.4	$21.5	$1.7	$0.7	$99.7	$30.9	$2.7	$14.0	($47.6)	($10.5)	($1.9)	($2.4)	$121.4	$41.9	$2.5	$12.3	$0	$0	$0	$0
2029	$70.2	$22.5	$2.0	$0.7	$100.0	$32.0	$1.6	$15.0	($48.1)	($11.1)	($1.2)	($2.9)	$122.1	$43.4	$2.4	$12.8	$0	$0	$0	$0
2030	$69.6	$22.3	$0.6	$0.7	$100.5	$32.1	$0.4	$15.1	($49.7)	($10.9)	($0.3)	($3.0)	$120.4	$43.5	$0.7	$12.8	$0	$0	$0	$0
2031	$68.5	$13.7	-	$1.4	$99.2	$23.8	-	$13.9	($52.1)	($9.9)	-	($3.1)	$115.6	$27.6	-	$12.1	$0	$0	$0	$0

Chart 6.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (p.18 of WTW report)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$13.2	$2.6	$17.9	$7.0	($7.0)	($0.9)	$24.0	$8.7	$0	$0
2028	$13.3	$2.7	$18.9	$7.6	($7.2)	($0.9)	$25.0	$9.3	$0	$0
2029	$13.3	$2.8	$18.8	$7.7	($7.4)	($1.0)	$24.7	$9.5	$0	$0
2030	$13.2	$2.6	$18.8	$7.3	($7.6)	($0.9)	$24.4	$9.1	$0	$0
2031	$14.0	$2.9	$18.8	$7.0	($8.0)	($1.0)	$24.9	$9.0	$0	$0

Chart 7.1 Estimated Total Remuneration Dollar Difference – OPG Overall with Impact of Changes and Nuclear Authorized Compared to P50, Excluding Hydro One Shares, Excluding Terms/ETEs (based on Chart 1 in Ex. L-F4-SUP-023)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]		$98.4	[redacted]		$115.5	[redacted]		($52.8)	$1,941.5	$1,780.4	$161.2	9.1%	0%	$0
2027			$108.7			$131.9			($55.6)	$2,360.9	$2,175.8	$185.0	[redacted]	0%	$0
2028			$110.8			$130.6			($57.3)	$2,408.6	$2,224.5	$184.1		0%	$0
2029			$111.3			$129.5			($58.6)	$2,442.6	$2,260.4	$182.2		0%	$0
2030			$111.1			$130.1			($60.7)	$2,488.3	$2,307.8	$180.6		0%	$0
2031			$111.3			$130.2			($63.6)	$2,541.6	$2,363.6	$178.0		0%	$0

Chart 7.2 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (based on Chart 1 in Ex. L-F4-SUP-023)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$84.8	$46.6	$1.9	$105.5	$44.3	$2.3	($43.9)	($25.1)	($2.4)	$146.4	$65.9	$1.8	$0	$0	$0
2028	$86.4	$46.7	$1.8	$103.2	$43.3	$2.5	($45.2)	($26.2)	($2.6)	$144.3	$63.7	$1.7	$0	$0	$0
2029	$87.9	$47.5	$1.5	$103.6	$43.5	$2.4	($45.7)	($27.0)	($2.7)	$145.8	$64.0	$1.2	$0	$0	$0
2030	$87.8	$48.3	$2.3	$104.1	$44.8	$3.4	($47.3)	($28.4)	($3.2)	$144.6	$64.6	$2.5	$0	$0	$0
2031	$86.8	$57.3	$3.5	$102.9	$52.5	$3.7	($49.6)	($32.2)	($2.9)	$140.1	$77.5	$4.3	$0	$0	$0

Chart 7.3 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (based on Chart 1 in Ex. L-F4-SUP-023)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$16.3	$13.0	$18.5	$11.3	($6.7)	($5.8)	$28.1	$18.5	$0	$0
2028	$16.6	$13.3	$19.6	$11.8	($6.9)	($6.0)	$29.3	$19.1	$0	$0
2029	$16.7	$13.2	$19.4	$11.5	($7.0)	($6.1)	$29.1	$18.5	$0	$0
2030	$16.7	$13.3	$19.5	$11.9	($7.3)	($6.4)	$28.9	$18.8	$0	$0
2031	$17.8	$14.1	$19.5	$12.3	($7.6)	($6.7)	$29.7	$19.7	$0	$0

Chart 7.4 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (based on Chart 1 in Ex. L-F4-SUP-023)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$84.8	$25.4	$0.9	$1.7	$105.5	$32.7	$4.1	$14.8	($43.9)	($9.7)	($2.2)	($2.2)	$146.4	$48.5	$2.9	$14.3	$0	$0	$0	$0
2028	$86.4	$26.8	$2.1	$0.9	$103.2	$32.0	$2.8	$14.4	($45.2)	($10.0)	($1.8)	($2.3)	$144.3	$48.8	$3.0	$13.0	$0	$0	$0	$0
2029	$87.9	$28.1	$2.5	$0.9	$103.6	$33.1	$1.7	$15.5	($45.7)	($10.5)	($1.1)	($2.7)	$145.8	$50.8	$3.0	$13.7	$0	$0	$0	$0
2030	$87.8	$28.1	$0.8	$0.9	$104.1	$33.3	$0.4	$15.6	($47.3)	($10.4)	($0.3)	($2.8)	$144.6	$51.0	$0.9	$13.7	$0	$0	$0	$0
2031	$86.8	$17.4	-	$1.7	$102.9	$24.7	-	$14.4	($49.6)	($9.4)	-	($3.0)	$140.1	$32.6	-	$13.2	$0	$0	$0	$0

Chart 7.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (based on Chart 1 in Ex. L-F4-SUP-023)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Overall ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$16.3	$3.3	$18.5	$7.2	($6.7)	($0.9)	$28.1	$9.6	$0	$0
2028	$16.6	$3.3	$19.6	$7.8	($6.9)	($0.9)	$29.3	$10.3	$0	$0
2029	$16.7	$3.5	$19.4	$8.0	($7.0)	($0.9)	$29.1	$10.6	$0	$0
2030	$16.7	$3.3	$19.5	$7.6	($7.3)	($0.9)	$28.9	$10.1	$0	$0
2031	$17.8	$3.7	$19.5	$7.2	($7.6)	($0.9)	$29.7	$10.1	$0	$0

Chart 8.1 Estimated Total Remuneration Dollar Difference – OPG Overall with Impact of Changes Compared to P50 and Nuclear Authorized Compared to P75, Excluding Hydro One Shares, Excluding Terms/ETEs (based on Chart 2 in Ex. L-F4-SUP-023)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]	[redacted]	$91.4	[redacted]	[redacted]	$112.1	[redacted]	[redacted]	($55.3)	$1,941.5	$1,793.4	$148.1	8.3%	0%	$0
2027	[redacted]	[redacted]	$100.2	[redacted]	[redacted]	$127.5	[redacted]	[redacted]	($58.6)	$2,360.9	$2,191.7	$169.1	[redacted]	0%	$0
2028	[redacted]	[redacted]	$101.9	[redacted]	[redacted]	$126.2	[redacted]	[redacted]	($60.3)	$2,408.6	$2,240.8	$167.8		0%	$0
2029	[redacted]	[redacted]	$102.2	[redacted]	[redacted]	$125.0	[redacted]	[redacted]	($61.6)	$2,442.6	$2,277.0	$165.6		0%	$0
2030	[redacted]	[redacted]	$101.8	[redacted]	[redacted]	$125.6	[redacted]	[redacted]	($63.7)	$2,488.3	$2,324.7	$163.6		0%	$0
2031	[redacted]	[redacted]	$101.7	[redacted]	[redacted]	$125.6	[redacted]	[redacted]	($66.7)	$2,541.6	$2,381.0	$160.6		0%	$0

Chart 8.2 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (based on Chart 2 in Ex. L-F4-SUP-023)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$78.2	$43.0	$1.7	$102.0	$42.9	$2.2	($46.3)	($26.4)	($2.5)	$133.9	$59.4	$1.5	$0	$0	$0
2028	$79.5	$42.9	$1.7	$99.7	$41.9	$2.4	($47.6)	($27.6)	($2.7)	$131.5	$57.2	$1.3	$0	$0	$0
2029	$80.7	$43.6	$1.4	$100.0	$42.0	$2.3	($48.1)	($28.4)	($2.8)	$132.7	$57.2	$0.9	$0	$0	$0
2030	$80.4	$44.2	$2.1	$100.5	$43.2	$3.3	($49.7)	($29.8)	($3.3)	$131.1	$57.6	$2.1	$0	$0	$0
2031	$79.4	$52.4	$3.2	$99.2	$50.6	$3.6	($52.1)	($33.8)	($3.0)	$126.5	$69.1	$3.7	$0	$0	$0

Chart 8.3 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (based on Chart 2 in Ex. L-F4-SUP-023)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$15.0	$12.0	$17.9	$10.9	($7.0)	($6.1)	$25.9	$16.8	$0	$0
2028	$15.3	$12.2	$18.9	$11.4	($7.2)	($6.3)	$27.0	$17.3	$0	$0
2029	$15.3	$12.1	$18.8	$11.1	($7.4)	($6.4)	$26.7	$16.7	$0	$0
2030	$15.3	$12.2	$18.8	$11.5	($7.6)	($6.7)	$26.5	$17.0	$0	$0
2031	$16.3	$12.9	$18.8	$11.9	($8.0)	($7.0)	$27.1	$17.7	$0	$0

Chart 8.4 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (based on Chart 2 in Ex. L-F4-SUP-023)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$78.2	$23.5	$0.9	$1.6	$102.0	$31.6	$4.0	$14.3	($46.3)	($10.2)	($2.3)	($2.3)	$133.9	$44.9	$2.6	$13.5	$0	$0	$0	$0
2028	$79.5	$24.6	$1.9	$0.8	$99.7	$30.9	$2.7	$14.0	($47.6)	($10.5)	($1.9)	($2.4)	$131.5	$45.1	$2.7	$12.4	$0	$0	$0	$0
2029	$80.7	$25.8	$2.3	$0.8	$100.0	$32.0	$1.6	$15.0	($48.1)	($11.1)	($1.2)	($2.9)	$132.7	$46.8	$2.7	$12.9	$0	$0	$0	$0
2030	$80.4	$25.7	$0.7	$0.8	$100.5	$32.1	$0.4	$15.1	($49.7)	($10.9)	($0.3)	($3.0)	$131.1	$46.9	$0.8	$12.9	$0	$0	$0	$0
2031	$79.4	$15.9	-	$1.6	$99.2	$23.8	-	$13.9	($52.1)	($9.9)	-	($3.1)	$126.5	$29.8	-	$12.4	$0	$0	$0	$0

Chart 8.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (based on Chart 2 in Ex. L-F4-SUP-023)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Overall ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$15.0	$3.0	$17.9	$7.0	($7.0)	($0.9)	$25.9	$9.1	$0	$0
2028	$15.3	$3.1	$18.9	$7.6	($7.2)	($0.9)	$27.0	$9.7	$0	$0
2029	$15.3	$3.2	$18.8	$7.7	($7.4)	($1.0)	$26.7	$9.9	$0	$0
2030	$15.3	$3.1	$18.8	$7.3	($7.6)	($0.9)	$26.5	$9.5	$0	$0
2031	$16.3	$3.4	$18.8	$7.0	($8.0)	($1.0)	$27.1	$9.4	$0	$0

Chart 9.1 Estimated Total Remuneration Dollar Difference – OPG Overall with Impact of Changes and Nuclear Authorized Compared to P50, Excluding Terms/ETEs and Including Hydro One Shares (based on Chart 8 in Ex. L-F4-CCC-091)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]		$112.4	[redacted]		$123.6	[redacted]		($52.5)	$1,963.9	$1,780.4	$183.5	10.3%	0.3%	$5.5
2027			$125.5			$142.0			($55.3)	$2,388.1	$2,175.8	$212.2	[redacted]	0%	$0
2028			$128.2			$140.7			($56.9)	$2,436.5	$2,224.5	$212.0		0%	$0
2029			$129.3			$139.6			($58.3)	$2,471.0	$2,260.4	$210.6		0%	$0
2030			$129.4			$140.5			($60.3)	$2,517.3	$2,307.8	$209.6		0%	$0
2031			$130.1			$140.8			($63.2)	$2,571.2	$2,363.6	$207.6		0%	$0

Chart 9.2 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (based on Chart 8 in Ex. L-F4-CCC-091)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$97.9	$53.8	$2.2	$113.6	$47.7	$2.5	($43.7)	($24.9)	($2.4)	$167.8	$76.7	$2.3	$0	$0	$0
2028	$100.0	$54.0	$2.1	$111.1	$46.7	$2.7	($45.0)	($26.1)	($2.6)	$166.2	$74.6	$2.2	$0	$0	$0
2029	$102.1	$55.1	$1.7	$111.7	$46.9	$2.6	($45.5)	($26.8)	($2.6)	$168.4	$75.2	$1.7	$0	$0	$0
2030	$102.2	$56.2	$2.7	$112.4	$48.3	$3.7	($47.0)	($28.2)	($3.2)	$167.6	$76.3	$3.2	$0	$0	$0
2031	$101.5	$67.0	$4.1	$111.2	$56.7	$4.0	($49.3)	($32.1)	($2.9)	$163.4	$91.6	$5.2	$0	$0	$0

Chart 9.3 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (based on Chart 8 in Ex. L-F4-CCC-091)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$18.8	$15.1	$19.9	$12.1	($6.6)	($5.8)	$32.1	$21.4	$0	$0
2028	$19.2	$15.4	$21.1	$12.7	($6.8)	($5.9)	$33.5	$22.1	$0	$0
2029	$19.4	$15.3	$20.9	$12.4	($7.0)	($6.1)	$33.3	$21.6	$0	$0
2030	$19.4	$15.5	$21.1	$12.9	($7.2)	($6.4)	$33.2	$22.0	$0	$0
2031	$20.8	$16.4	$21.1	$13.3	($7.6)	($6.7)	$34.3	$23.1	$0	$0

Chart 9.4 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (based on Chart 8 in Ex. L-F4-CCC-091)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$97.9	$29.4	$1.1	$2.0	$113.6	$35.2	$4.4	$15.9	($43.7)	($9.6)	($2.1)	($2.2)	$167.8	$55.0	$3.4	$15.7	$0	$0	$0	$0
2028	$100.0	$31.0	$2.4	$1.0	$111.1	$34.5	$3.0	$15.6	($45.0)	($9.9)	($1.8)	($2.2)	$166.2	$55.6	$3.6	$14.3	$0	$0	$0	$0
2029	$102.1	$32.7	$2.9	$1.0	$111.7	$35.7	$1.8	$16.8	($45.5)	($10.5)	($1.1)	($2.7)	$168.4	$58.0	$3.6	$15.0	$0	$0	$0	$0
2030	$102.2	$32.7	$0.9	$1.0	$112.4	$36.0	$0.4	$16.9	($47.0)	($10.3)	($0.3)	($2.8)	$167.6	$58.3	$1.1	$15.1	$0	$0	$0	$0
2031	$101.5	$20.3	-	$2.0	$111.2	$26.7	-	$15.6	($49.3)	($9.4)	-	($3.0)	$163.4	$37.6	-	$14.6	$0	$0	$0	$0

Chart 9.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (based on Chart 8 in Ex. L-F4-CCC-091)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Overall ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$18.8	$3.8	$19.9	$7.8	($6.6)	($0.9)	$32.1	$10.7	$0	$0
2028	$19.2	$3.8	$21.1	$8.4	($6.8)	($0.9)	$33.5	$11.4	$0	$0
2029	$19.4	$4.1	$20.9	$8.6	($7.0)	($0.9)	$33.3	$11.7	$0	$0
2030	$19.4	$3.9	$21.1	$8.2	($7.2)	($0.9)	$33.2	$11.2	$0	$0
2031	$20.8	$4.4	$21.1	$7.8	($7.6)	($0.9)	$34.3	$11.3	$0	$0

Chart 10.1 Estimated Total Remuneration Dollar Difference – OPG Overall with Impact of Changes Compared to P50 and Nuclear Authorized Compared to P75, Excluding Terms/ETEs and Including Hydro One Shares (based on Chart 9 in Ex. L-F4-CCC-091)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	OPG	Market Ref. Point	$ Variance	Market Ref. Point Positioning (%)	% Variance outside +/-10%	$ Variance outside +/-10%
2024	[redacted]	[redacted]	$105.4	[redacted]	[redacted]	$120.1	[redacted]	[redacted]	($55.1)	$1,963.9	$1,793.4	$170.5	9.5%	0%	$0
2027	[redacted]	[redacted]	$117.0	[redacted]	[redacted]	$137.6	[redacted]	[redacted]	($58.3)	$2,388.1	$2,191.7	$196.3	[redacted]	0%	$0
2028	[redacted]	[redacted]	$119.4	[redacted]	[redacted]	$136.3	[redacted]	[redacted]	($60.0)	$2,436.5	$2,240.8	$195.7		0%	$0
2029	[redacted]	[redacted]	$120.1	[redacted]	[redacted]	$135.2	[redacted]	[redacted]	($61.3)	$2,471.0	$2,277.0	$194.0		0%	$0
2030	[redacted]	[redacted]	$120.1	[redacted]	[redacted]	$135.9	[redacted]	[redacted]	($63.4)	$2,517.3	$2,324.7	$192.6		0%	$0
2031	[redacted]	[redacted]	$120.5	[redacted]	[redacted]	$136.1	[redacted]	[redacted]	($66.4)	$2,571.2	$2,381.0	$190.2		0%	$0

Chart 10.2 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear and Attributable to OM&A (based on Chart 9 in Ex. L-F4-CCC-091)

	PWU ($Millions)			Society ($Millions)			Management ($Millions)			Total ($Millions)			Overall +/- Market Range ($Millions)		
	Nuclear			Nuclear			Nuclear			Nuclear			Nuclear		
	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed	Nuclear $ Allocated Variance	OM&A | Nuclear Facilities Attributed	OM&A | DNNP Attributed
2027	$91.3	$50.2	$2.0	$110.1	$46.2	$2.4	($46.1)	($26.3)	($2.5)	$155.3	$70.2	$1.9	$0	$0	$0
2028	$93.1	$50.3	$2.0	$107.7	$45.2	$2.6	($47.4)	($27.5)	($2.7)	$153.4	$68.0	$1.8	$0	$0	$0
2029	$94.9	$51.2	$1.6	$108.1	$45.4	$2.5	($47.8)	($28.2)	($2.8)	$155.2	$68.5	$1.3	$0	$0	$0
2030	$94.9	$52.2	$2.5	$108.7	$46.8	$3.6	($49.4)	($29.7)	($3.3)	$154.2	$69.3	$2.7	$0	$0	$0
2031	$94.0	$62.0	$3.8	$107.5	$54.8	$3.9	($51.8)	($33.7)	($3.0)	$149.7	$83.2	$4.6	$0	$0	$0

Chart 10.3 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to OM&A (based on Chart 9 in Ex. L-F4-CCC-091)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Total ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed	Hydro Reg $ Allocated Variance	OM&A Attributed
2027	$17.6	$14.0	$19.3	$11.8	($7.0)	($6.1)	$29.8	$19.7	$0	$0
2028	$17.9	$14.3	$20.4	$12.3	($7.2)	($6.3)	$31.2	$20.3	$0	$0
2029	$18.0	$14.2	$20.3	$12.0	($7.4)	($6.4)	$30.9	$19.8	$0	$0
2030	$18.0	$14.4	$20.4	$12.4	($7.6)	($6.7)	$30.8	$20.2	$0	$0
2031	$19.3	$15.2	$20.4	$12.9	($8.0)	($7.0)	$31.7	$21.1	$0	$0

Chart 10.4 Estimated Total Remuneration Dollar Difference – Amounts Allocated to Nuclear Facilities and Attributable to Capital Expenditures (based on Chart 9 in Ex. L-F4-CCC-091)

	PWU ($Millions)				Society ($Millions)				Management ($Millions)				Total ($Millions)				Overall +/- Market Range ($Millions)			
	Nuclear				Nuclear				Nuclear				Nuclear				Nuclear			
	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed	Nuclear $ Allocated Variance	Capital | PRP Attributed	Capital | DNNP Attributed	Remaining Capital Attributed
2027	$91.3	$27.4	$1.0	$1.8	$110.1	$34.1	$4.3	$15.4	($46.1)	($10.1)	($2.3)	($2.3)	$155.3	$51.4	$3.0	$14.9	$0	$0	$0	$0
2028	$93.1	$28.9	$2.2	$0.9	$107.7	$33.4	$2.9	$15.1	($47.4)	($10.4)	($1.9)	($2.4)	$153.4	$51.8	$3.2	$13.6	$0	$0	$0	$0
2029	$94.9	$30.4	$2.7	$0.9	$108.1	$34.6	$1.7	$16.2	($47.8)	($11.0)	($1.1)	($2.9)	$155.2	$54.0	$3.2	$14.3	$0	$0	$0	$0
2030	$94.9	$30.4	$0.9	$0.9	$108.7	$34.8	$0.4	$16.3	($49.4)	($10.9)	($0.3)	($3.0)	$154.2	$54.3	$1.0	$14.3	$0	$0	$0	$0
2031	$94.0	$18.8	-	$1.9	$107.5	$25.8	-	$15.1	($51.8)	($9.8)	-	($3.1)	$149.7	$34.8	-	$13.8	$0	$0	$0	$0

Chart 10.5 – Estimated Total Remuneration Dollar Difference – Amounts Allocated to Regulated Hydroelectric Facilities and Attributable to Capital Expenditures (based on Chart 9 in Ex. L-F4-CCC-091)

	PWU ($Millions)		Society ($Millions)		Management ($Millions)		Overall ($Millions)		Overall +/- Market Range ($Millions)	
	Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric		Hydroelectric	
	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed	Hydro Reg $ Allocated Variance	Capital Attributed
2027	$17.6	$3.5	$19.3	$7.5	($7.0)	($0.9)	$29.8	$10.1	$0	$0
2028	$17.9	$3.6	$20.4	$8.2	($7.2)	($0.9)	$31.2	$10.8	$0	$0
2029	$18.0	$3.8	$20.3	$8.3	($7.4)	($1.0)	$30.9	$11.1	$0	$0
2030	$18.0	$3.6	$20.4	$8.0	($7.6)	($0.9)	$30.8	$10.6	$0	$0
2031	$19.3	$4.0	$20.4	$7.6	($8.0)	($1.0)	$31.7	$10.6	$0	$0

The calculations for Chart sets 1-10 above are outlined in the steps below:

The 2024 total remuneration values for PWU, Society, and Management employee groups are consistent with the results of the WTW Total Compensation Benchmarking Study (Ex. F4-3-1, Attachment 3). In Step 1, these 2024 values are extrapolated to reflect the full OPG population within each representation (PWU, Society, and Management) based on the relative percentage of benchmarked employees.[2] This extrapolation is performed for each version of the analysis presented. The percentage and dollar variance of OPG from the market reference point is then calculated. See Chart 11 below for an example of this calculation. To calculate the dollar value difference outside of the target market range of +/-10%, the formula used is [a – b x (1 +/- 10%)], where the OPG total remuneration dollar value is (a) and the Market reference point dollar value is (b).

[2] As the overall OPG results shown are based on the extrapolated total across all three representations, it may not align to the overall OPG results in the 2024 compensation benchmarking report that was based on benchmarked incumbents.

Chart 11 – Extrapolation of 2024 Total Remuneration for Benchmarked Values to Reflect Full OPG Population (Example for Chart 2)

OPG Group	2024 Total Dollar Values ($MM) OPG Benchmarked Population		% of OPG Matched Incumbents		2024 Total Dollar Values ($MM) Full OPG Population		Variance
	OPG	Market Ref. Point			OPG	Market Ref. Point	%
	(A)	(B)	(C)		(D) = A * (1 + (1 - C))	(E) = B * (1 + (1 - C))	(F) = (D / E) - 1
PWU	[redacted]		90%	[redacted]		14.0%	[redacted]
Society			97%			20.5%	
Management			98%			-13.8%	
Total	**$1,859.9**	**$1,689.5**	**-**	**$1,968.6**	**$1,785.7**	**10.2%**	**$182.9**

*Total for (D) and (E) reflect the sum of the groups and has not been calculated based on the percentage of the OPG matched incumbents.

In Step 2, WTW then calculated the projected headcount year over year changes for each year and employee group based on a percentage change from the 2024 headcount, as provided by OPG (Chart 12 below), derived directly from the 2024 sum of corresponding employee group line items for Nuclear, DNNP LP, and Regulated Hydroelectric in the following:

- Ex. L-F4-CCMBC-005, Attachment 1 (i.e., line 19 for Management, line 20 and line 25 for Society, and line 22 and line 24 for PWU)
- Ex. L-F4-CCMBC-006, Attachment 1 (i.e., line 15 for Management, line 16 for Society, and line 18 for PWU)
- Ex. L-F4-CCMBC-007, Attachment 1 (i.e., line 13 for Management, line 14 for Society, and line 16 for PWU).

Chart 12 – Incorporate Projected OPG Headcount Changes and Calculate the Year-Over-Year % Change for Each Year

OPG Group	OPG Headcount Projections (OPG Full Time Equivalents)									
	2027		2028		2029		2030		2031	
	% change from 2024	Year over Year % change	% change from 2024	Year over Year % change	% change from 2024	Year over Year % change	% change from 2024	Year over Year % change	% change from 2024	Year over Year % change
PWU	110.2%	100.6%	111.5%	101.3%	111.4%	99.9%	110.7%	99.3%	110.4%	99.7%
Society	114.7%	99.1%	112.2%	97.8%	109.9%	97.9%	109.1%	99.3%	108.0%	98.9%
Management	106.5%	93.7%	104.1%	97.8%	101.3%	97.2%	99.6%	98.4%	99.3%	99.7%
OPG Overall	111.4%	99.1%	110.8%	99.4%	109.5%	98.8%	108.6%	99.2%	107.9%	99.4%

In Step 3, WTW determined the wage escalations for each year after 2024, as follows:

- Update the OPG benchmark data based on changes in salary assumed in OPG's business plan, as provided by OPG in Chart 13 below (same as Chart 1 in Ex. L-F4-Staff-227)

Chart 13 – OPG Wage Escalations

Segment	OPG Wage Escalation						
	2025	2026	2027	2028	2029	2030	2031
PWU	3.75%	2.50%	[redacted]				
Society	3.25%	[redacted]					
Management	[redacted]						

- Adjust the market benchmark data based on future wage / salary increases determined by WTW and set out in Chart 14 below, reflecting the following assumptions:
    - Salary increase assumptions for 2025 and 2026 are sourced from WTW's 2025 Canadian Salary Budget Planning Survey.
    - For the remaining years, estimated market increases are based on estimated CPI plus a market-based premium of 1.0%, which represents the average premium of salary increases above CPI over the past ten years.

Chart 14 – Market Wage Increase Projections

	2025 Actual [1]	2026 Forecast [1]	2027 Forecast [2]	2028 Estimate [3]	2029 Estimate [3]	2030 Estimate [3]	2031 Estimate [3]
CPI							
Salary Premium (PWU/Society)							
Salary Premium (Management)							
Market Salary Increase Assumptions							
PWU							
Society							
Management							

[1] Salary increase assumptions sourced from WTW's 2025 Dec Edition Canadian Salary Budget Survey | Natural Resources
[2] [CPI] 2027 forecast based on TD Economics, Quarterly Economic Forecast (December 11, 2025)
[3] [CPI] 2028 to 2031 estimates based on Bank of Canada's inflation-control target

In Step 4, WTW estimated the dollar differentials based on the difference between OPG's total remuneration (as extrapolated) and the market reference point total remuneration for the corresponding employee group for each year[3]. In doing so, for each year, OPG total values and the market reference point were adjusted to reflect the percent changes in headcount from Chart 12 above and expected salary increases at OPG and in the market per Charts 13 and 14 above. These steps are captured in Chart 15 below.

[3] To simplify assumptions, WTW did not account for a decreasing number of employees eligible for Hydro One share grants over the IR term (refer to Ex. F4-3-1, p. 36).

Chart 15 –Calculation of Dollar Difference Incorporating Headcount and Salary Adjustments (Example for Chart 2)

OPG Group	OPG				Market Reference Point				Variance	
	Beginning Total $ Value ($MM)	Headcount Adjustment %	Salary Increase Adjustment %	Ending Total $ Value ($MM)	Beginning Total $ Value ($MM)	Headcount Adjustment %	Salary Increase Adjustment %	Ending Total $ Value ($MM)	%	$MM
	(D) for 2024	(K)	(L)	(M) = D * K * L	(E) for 2024	(K)	(N)	(O) = E * K * N	(P) = (M / O) - 1	(Q) = M - O
PWU										
2024		n/a				n/a			14.0%	$107.4
2024-2025		111%				111%			14.3%	$126.2
2025-2026		98%				98%			13.4%	$120.2
2026-2027		101%				101%			12.8%	$119.4
2027-2028		101%				101%			12.5%	$121.9
2028-2029		100%				100%			12.3%	$122.7
2029-2030		99%				99%			12.0%	$122.7
2030-2031		100%				100%			11.7%	$123.2
Society										
2024		n/a				n/a			20.5%	$128.9
2024-2025		122%				122%			20.2%	$160.1
2025-2026		95%				95%			19.3%	$150.1
2026-2027		99%				99%			18.7%	$148.6
2027-2028		98%				98%			18.4%	$147.3
2028-2029		98%				98%			18.1%	$146.3
2029-2030		99%				99%			17.8%	$147.3
2030-2031		99%				99%			17.5%	$147.7
Management										
2024		n/a				n/a			-13.8%	($53.4)
2024-2025		117%				117%			-13.5%	($63.3)
2025-2026		97%				97%			-13.1%	($61.7)
2026-2027		94%				94%			-12.4%	($56.4)
2027-2028		98%				98%			-12.7%	($58.0)
2028-2029		97%				97%			-12.9%	($59.4)
2029-2030		98%				98%			-13.2%	($61.4)
2030-2031		100%				100%			-13.5%	($64.4)
OPG Total (sum of groups)										
2024									10.2%	$182.9
2024-2025									10.4%	$223.0
2025-2026									9.7%	$208.6
2026-2027									9.7%	$211.6
2027-2028									9.5%	$211.2
2028-2029									9.2%	$209.6
2029-2030									9.0%	$208.6
2030-2031									8.7%	$206.5

In Step 5, WTW allocated the total remuneration differentials to the nuclear (combined OPG and DNNP LP) and regulated hydroelectric businesses based on the percentage of OPG's total compensation cost attributed to the such businesses by employee group, as provided by OPG (refer to Chart 16 and Chart 17). In Step 6, the results were further attributed to OM&A and Capital expenditures on the basis of the percentage of OPG's compensation cost attributed to the nuclear and hydroelectric businesses that are represented by OM&A and Capital expenditures by employee group; these percentages as provided by OPG are set out in Chart 18 and Chart 19 below. An example of the attribution calculations is provided in Chart 20 and 21 below.

Chart 16 – Combined Nuclear (including DNNP) as a % of Total Compensation

	2027	2028	2029	2030	2031
Combined Nuclear % of Total OPG					
Management	79%	79%	78%	78%	78%
Society	80%	79%	80%	80%	79%
PWU	78%	78%	79%	79%	78%

Chart 17 – Regulated Hydroelectric as a % of Total Compensation

	2027	2028	2029	2030	2031
Regulated Hydro % of Total OPG					
Management	12%	12%	12%	12%	12%
Society	14%	15%	15%	15%	15%
PWU	15%	15%	15%	15%	16%

Chart 18 – Allocation to OM&A and Capital Expenditures for OPG Nuclear and DNNP

	2027	2028	2029	2030	2031
Total Nuclear Facilities OM&A % of Combined Nuclear					
Management	57%	58%	59%	60%	65%
Society	42%	42%	42%	43%	51%
PWU	55%	54%	54%	55%	66%
Total DNNP OM&A % of Combined Nuclear					
Management	5%	6%	6%	7%	6%
Society	2%	2%	2%	3%	4%
PWU	2%	2%	2%	3%	4%
Total PRP Capital Expenditures % of Combined Nuclear					
Management	22%	22%	23%	22%	19%
Society	31%	31%	32%	32%	24%
PWU	30%	31%	32%	32%	20%
Total DNNP Capital Expenditures % of Combined Nuclear					
Management	5%	4%	2%	1%	--
Society	4%	3%	2%	0%	--
PWU	1%	2%	3%	1%	--
Total Remaining Capital Expenditures % of Combined Nuclear					
Management	5%	5%	6%	6%	6%
Society	14%	14%	15%	15%	14%
PWU	2%	1%	1%	1%	2%

Chart 19 – Allocation to OM&A and Capital Expenditures for Regulated Hydroelectric

	2027	2028	2029	2030	2031
Total OM&A of Regulated Hydro %					
Management	87%	87%	87%	88%	88%
Society	61%	60%	59%	61%	63%
PWU	80%	80%	79%	80%	79%
Total Capital of Regulated Hydro %					
Management	13%	13%	13%	13%	13%
Society	39%	40%	41%	39%	37%
PWU	20%	20%	21%	20%	21%

Chart 20 – Calculation of Dollar Difference Attributed to Nuclear and Hydroelectric (Example for Chart 2)

OPG Group	OPG $ Variance ($MM)	Nuclear $ Allocation %	Nuclear $ Allocation ($MM)	Hydro $ Allocation %	Hydro $ Allocation ($MM)
	(Q) from step 4	(S)	(T) = Q * S	(U)	(V) = Q * U
PWU					
2027	[redacted]	78%	[redacted]	15%	[redacted]
2028		78%		15%	
2029		79%		15%	
2030		79%		15%	
2031		78%		16%	
Society					
2027	[redacted]	80%	[redacted]	14%	[redacted]
2028		79%		15%	
2029		80%		15%	
2030		80%		15%	
2031		79%		15%	
Management					
2027	[redacted]	79%	[redacted]	12%	[redacted]
2028		79%		12%	
2029		78%		12%	
2030		78%		12%	
2031		78%		12%	
OPG Total (sum of groups)					
2027	$211.6		$167.5		$31.9
2028	$211.2		$165.6		$33.4
2029	$209.6		$167.7		$33.2
2030	$208.6		$166.9		$33.1
2031	$206.5		$162.6		$34.1

Chart 21 – Calculation of Dollar Difference Attributed to OM&A and Capital Expenditures (Example for Chart 2 for Nuclear)

OPG Group	Nuclear $ Variance ($MM)	OM&A | Nuclear Ops (excludes DNNP) Attributed %	OM&A | Nuclear Ops (excludes DNNP) Attributed ($MM)	OM&A | DNNP Attributed %	OM&A | DNNP Attributed ($MM)	Capital | PRP Attributed %	Capital | PRP Attributed ($MM)	Capital | DNNP Attributed %	Capital | DNNP Attributed ($MM)	Remaining Capital Attributed %	Remaining Capital Attributed ($MM)
	(T) from step 5	(W)	(X) = T * W	(Y)	(Z) = T * Y	(AA)	(AB) = T * AA	(AC)	(AD) = T * AC	(AE)	(AF) = T * AE
PWU											
2027	[redacted]	55%	[redacted]	2%	[redacted]	30%	[redacted]	1%	[redacted]	2%	$1.9
2028		54%		2%		31%		2%		1%	$1.0
2029		54%		2%		32%		3%		1%	$1.0
2030		55%		3%		32%		1%		1%	$1.0
2031		66%		4%		20%		-	-	2%	$1.9
Society											
2027	[redacted]	42%	[redacted]	2%	[redacted]	31%	[redacted]	4%	[redacted]	14%	$16.6
2028		42%		2%		31%		3%		14%	$16.3
2029		42%		2%		32%		2%		15%	$17.6
2030		43%		3%		32%		0%		15%	$17.7
2031		51%		4%		24%		-	-	14%	$16.3
Management											
2027	($44.6)	57%	($25.4)	5%	($2.4)	22%	($9.8)	5%	($2.2)	5%	($2.2)
2028	($45.9)	58%	($26.6)	6%	($2.6)	22%	($10.1)	4%	($1.8)	5%	($2.3)
2029	($46.3)	59%	($27.3)	6%	($2.7)	23%	($10.7)	2%	($1.1)	6%	($2.8)
2030	($47.9)	60%	($28.8)	7%	($3.2)	22%	($10.5)	1%	($0.3)	6%	($2.9)
2031	($50.2)	65%	($32.6)	6%	($2.9)	19%	($9.5)	-	-	6%	($3.0)
OPG Total (sum of groups)											
2027	$167.5	-	$75.8	-	$2.3	-	$55.0	-	$3.5	-	$16.3
2028	$165.6	-	$73.6	-	$2.2	-	$55.5	-	$3.6	-	$15.0
2029	$167.7	-	$74.2	-	$1.7	-	$57.8	-	$3.5	-	$15.7
2030	$166.9	-	$75.2	-	$3.2	-	$58.2	-	$1.1	-	$15.8
2031	$162.6	-	$90.3	-	$5.1	-	$37.7	-	-	-	$15.2

The following response was prepared by OPG:

As noted above, with respect to capital costs, OPG has computed such revenue requirement estimates for the 2027-2031 IR term on the basis of the translation of the total estimated capital expenditure differences calculated by WTW for each year of the IR term for each scenario to capital in-service additions, as this represents the basis of the requested recovery of capital costs in this Application.[4] Such translation has been performed with reference to Ex. L-B1-SEC-028, namely by multiplying the capital amounts calculated by WTW by the percentage of such year's capital expenditures forecast to be placed in-service in a given year of the IR term. These percentages are

[4] The percentages provided by OPG in Charts 18 and 19 were derived based on the underlying compensation data in Ex. F4-3-1, Attachment 1 and Ex. L-F4-AMPCO-110 by representation and the cost categories outlined in the charts.

provided in Chart 22 below. OPG's calculations of the resulting estimated revenue requirement impacts for each scenario are detailed in Attachment 1.

The above revenue requirement impacts, together with the estimated OM&A differences calculated by WTW for each year of the IR term for each scenario from the preceding charts, have been summarized by OPG in the respective OPG Charts 1.6, 2.6, 3.6, 4.6, 5.6, 6.6, 7.6, 8.6, 9.6 and 10.6 ("End Results Charts") below, by regulated business, year and type of costs. Based on WTW's analysis of the estimated dollar differences to the target market range (+/- 10% of the P50 or P75 market reference), both the OM&A differences and the capital-related revenue requirement differences, for each of the regulated businesses and years, are $0 for all scenarios.[5]

Chart 22 – Proportion of Capital Placed In-Service By Year*

Total Hydroelectric Capex/ISA Conversion (%)	2027	2028	2029	2030	2031
Hydroelectric Capital Expenditures					
In-Service in 2027	28%				
In-Service in 2028	41%	32%			
In-Service in 2029	20%	39%	40%		
In-Service in 2030	9%	16%	33%	34%	
In-Service in 2031	0%	2%	6%	24%	32%
In-Service in 2032 or later	2%	7%	17%	39%	65%
Total Nuclear Operations Capex/ISA Conversion (%)	**2027**	**2028**	**2029**	**2030**	**2031**
Nuclear Operations Capital Expenditures					
In-Service in 2027	37%				
In-Service in 2028	22%	29%			
In-Service in 2029	18%	22%	38%		
In-Service in 2030	14%	25%	26%	54%	
In-Service in 2031	6%	12%	16%	19%	43%
In-Service in 2032 or later	3%	13%	21%	27%	58%
PRP Capex/ISA Conversion (%)	**2027**	**2028**	**2029**	**2030**	**2031**
PRP Capital Expenditures					
In-Service in 2027	0%				
In-Service in 2028	0%	0%			
In-Service in 2029	0%	0%	0%		
In-Service in 2030	0%	0%	0%	0%	
In-Service in 2031	70%	53%	33%	11%	10%
In-Service in 2032 or later	30%	47%	67%	89%	90%
DNNP Capex/ISA Conversion (%)	**2027**	**2028**	**2029**	**2030**	**2031**
DNNP Capital Expenditures					
In-Service in 2027	0%				
In-Service in 2028	0%	0%			
In-Service in 2029	0%	0%	0%		
In-Service in 2030	87%	100%	100%	100%	
In-Service in 2031	0%	0%	0%	0%	0%
In-Service in 2032 or later	13%	0%	0%	0%	0%

*Calculated based on the dollar amounts for the respective categories as presented in Ex. L-B1-SEC-028, Attachment 1, excluding Reconciling Items rows. As a simplifying assumption, the conversion rates applied in this response do not separately consider

[5] For simplicity of presentation, the End Results Charts display a single set of columns for the Overall +/- Market Range results. However, these results apply to all regulated business and types of costs analyzed.

corporate support projects in Nuclear or Regulated Hydroelectric rate base as these amounts represent only 3% of the total Nuclear and Regulated Hydroelectric in-service amounts.

Chart 1.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (p.14 of WTW report)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.8	$0.0	$1.8	$65.4	$0.0	$0.3	$65.7	$18.3	$0.1	$18.5	$0.0	$0.0
2028	$1.7	$0.0	$1.7	$63.1	$0.0	$1.0	$64.1	$18.9	$0.7	$19.5	$0.0	$0.0
2029	$1.2	$0.0	$1.2	$63.4	$0.0	$2.0	$65.4	$18.3	$1.6	$19.9	$0.0	$0.0
2030	$2.6	$0.2	$2.8	$64.0	$0.0	$3.6	$67.5	$18.6	$2.6	$21.2	$0.0	$0.0
2031	$4.3	$1.0	$5.3	$76.7	$5.1	$5.2	$87.1	$19.5	$3.4	$22.8	$0.0	$0.0

Chart 2.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (p.15 of WTW report)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$2.3	$0.0	$2.3	$75.8	$0.0	$0.3	$76.1	$21.1	$0.2	$21.3	$0	$0
2028	$2.2	$0.0	$2.2	$73.6	$0.0	$1.1	$74.7	$21.8	$0.7	$22.5	$0	$0
2029	$1.7	$0.0	$1.7	$74.2	$0.0	$2.2	$76.4	$21.3	$1.7	$23.0	$0	$0
2030	$3.2	$0.2	$3.4	$75.2	$0.0	$3.9	$79.1	$21.7	$2.8	$24.6	$0	$0
2031	$5.1	$1.0	$6.1	$90.3	$7.0	$5.7	$103.0	$22.7	$3.7	$26.5	$0	$0

Chart 3.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (p.16 of WTW report)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.5	$0.0	$1.5	$59.1	$0.0	$0.3	$59.4	$16.7	$0.1	$16.8	$0	$0
2028	$1.3	$0.0	$1.3	$56.8	$0.0	$0.9	$57.7	$17.2	$0.6	$17.8	$0	$0
2029	$0.9	$0.0	$0.9	$56.8	$0.0	$1.9	$58.7	$16.6	$1.5	$18.1	$0	$0
2030	$2.1	$0.2	$2.3	$57.1	$0.0	$3.4	$60.5	$16.8	$2.4	$19.3	$0	$0
2031	$3.7	$0.9	$4.6	$68.6	$4.7	$5.0	$78.3	$17.5	$3.2	$20.7	$0	$0

Chart 4.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (p.17 of WTW report)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.9	$0.0	$1.9	$69.5	$0.0	$0.3	$69.8	$19.5	$0.1	$19.6	$0	$0
2028	$1.8	$0.0	$1.8	$67.2	$0.0	$1.0	$68.3	$20.1	$0.7	$20.8	$0	$0
2029	$1.3	$0.0	$1.3	$67.6	$0.0	$2.1	$69.7	$19.6	$1.6	$21.2	$0	$0
2030	$2.7	$0.2	$3.0	$68.4	$0.0	$3.7	$72.1	$19.9	$2.7	$22.6	$0	$0
2031	$4.6	$1.1	$5.7	$82.2	$5.4	$5.5	$93.0	$20.8	$3.6	$24.4	$0	$0

Chart 5.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (p.18 of WTW report)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.6	$0.0	$1.6	$60.4	$0.0	$0.3	$60.7	$17.0	$0.1	$17.1	$0	$0
2028	$1.5	$0.0	$1.5	$58.1	$0.0	$0.9	$59.0	$17.5	$0.6	$18.1	$0	$0
2029	$1.0	$0.0	$1.0	$58.1	$0.0	$1.9	$60.0	$16.9	$1.5	$18.4	$0	$0
2030	$2.3	$0.2	$2.5	$58.5	$0.0	$3.4	$61.9	$17.1	$2.4	$19.6	$0	$0
2031	$3.8	$0.9	$4.8	$70.1	$4.8	$4.9	$79.8	$17.8	$3.2	$21.0	$0	$0

Chart 6.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (p.18 of WTW report)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.2	$0.0	$1.2	$54.1	$0.0	$0.3	$54.4	$15.3	$0.1	$15.4	$0	$0
2028	$1.1	$0.0	$1.1	$51.7	$0.0	$0.9	$52.6	$15.7	$0.6	$16.3	$0	$0
2029	$0.7	$0.0	$0.7	$51.5	$0.0	$1.8	$53.3	$15.2	$1.4	$16.5	$0	$0
2030	$1.8	$0.2	$2.0	$51.7	$0.0	$3.2	$54.8	$15.3	$2.3	$17.6	$0	$0
2031	$3.3	$0.8	$4.1	$61.9	$4.4	$4.7	$71.0	$15.9	$3.0	$18.9	$0	$0

Chart 7.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (based on Chart 1 in Ex. L-F4-SUP-023)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.8	$0.0	$1.8	$65.9	$0.0	$0.3	$66.2	$18.5	$0.1	$18.6	$0	$0
2028	$1.7	$0.0	$1.7	$63.7	$0.0	$1.0	$64.7	$19.1	$0.6	$19.7	$0	$0
2029	$1.2	$0.0	$1.2	$64.0	$0.0	$1.9	$65.9	$18.5	$1.5	$20.1	$0	$0
2030	$2.5	$0.2	$2.8	$64.6	$0.0	$3.4	$68.0	$18.8	$2.5	$21.4	$0	$0
2031	$4.3	$1.0	$5.3	$77.5	$5.1	$5.0	$87.6	$19.7	$3.3	$23.0	$0	$0

Chart 8.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (based on Chart 2 in Ex. L-F4-SUP-023)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.5	$0.0	$1.5	$59.4	$0.0	$0.3	$59.7	$16.8	$0.1	$16.9	$0	$0
2028	$1.3	$0.0	$1.3	$57.2	$0.0	$0.9	$58.1	$17.3	$0.6	$17.9	$0	$0
2029	$0.9	$0.0	$0.9	$57.2	$0.0	$1.8	$59.0	$16.7	$1.4	$18.2	$0	$0
2030	$2.1	$0.2	$2.3	$57.6	$0.0	$3.2	$60.8	$17.0	$2.4	$19.4	$0	$0
2031	$3.7	$0.9	$4.6	$69.1	$4.7	$4.7	$78.6	$17.7	$3.1	$20.8	$0	$0

Chart 9.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (based on Chart 8 in Ex. L-F4-CCC-091)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$2.3	$0.0	$2.3	$76.7	$0.0	$0.3	$77.0	$21.4	$0.1	$21.6	$0	$0
2028	$2.2	$0.0	$2.2	$74.6	$0.0	$1.0	$75.7	$22.1	$0.7	$22.8	$0	$0
2029	$1.7	$0.0	$1.7	$75.2	$0.0	$2.1	$77.3	$21.6	$1.7	$23.3	$0	$0
2030	$3.2	$0.3	$3.5	$76.3	$0.0	$3.7	$80.1	$22.0	$2.8	$24.8	$0	$0
2031	$5.2	$1.2	$6.4	$91.6	$5.8	$5.5	$102.9	$23.1	$3.7	$26.8	$0	$0

Chart 10.6 – Estimated Total Remuneration Dollar Difference– Amounts Allocated to Nuclear and Regulated Hydroelectric Facilities and Attributable to OM&A and Capital In-Service Revenue Requirement (based on Chart 9 in Ex. L-F4-CCC-091)

	Total ($Millions)										Overall +/- Market Range ($Millions)	
	DNNP LP			OPG Nuclear				Hydroelectric			Nuclear	Hydroelectric
	OM&A | DNNP Attributed	Capital In-Service RR | DNNP Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A | Nuclear Facilities Attributed	Capital In-Service RR | PRP Attributed	Remaining Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A Attributed	Capital In-Service RR Attributed	Total OM&A and Capital In-Service RR Attributed	OM&A and Capital in Service RR Attributed	OM&A and Capital in Service RR Attributed
2027	$1.9	$0.0	$1.9	$70.2	$0.0	$0.3	$70.5	$19.7	$0.1	$19.8	$0.0	$0.0
2028	$1.8	$0.0	$1.8	$68.0	$0.0	$1.0	$69.0	$20.3	$0.7	$21.0	$0.0	$0.0
2029	$1.3	$0.0	$1.3	$68.5	$0.0	$2.0	$70.5	$19.8	$1.6	$21.4	$0.0	$0.0
2030	$2.7	$0.2	$3.0	$69.3	$0.0	$3.5	$72.8	$20.2	$2.7	$22.8	$0.0	$0.0
2031	$4.6	$1.1	$5.7	$83.2	$5.4	$5.2	$93.9	$21.1	$3.5	$24.6	$0.0	$0.0

Scenario 1: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 14 of WTW report) Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.4
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.3
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.5
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	5.1

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	52.7
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.3
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.5

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	48.7	48.9	50.9	51.1	32.9
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**[++]	0.0	-	-	-	85.6
1dd	**Depreciation**[+++]	0.0	0.0	0.0	0.0	1.4
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	84.3
1ff	**Net Plant Rate Base Amount** [+++]	0.0	0.0	0.0	0.0	52.7

+ 2027-2031 Capital Attributed obtained from Chart 1.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 1: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 14 of WTW report) Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.2
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	0.9
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	1.0

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	2.0	9.4
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	0.9

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	3.0	3.1	3.0	0.9	-
1bb	**Opening Balance**	-	-	-	-	9.5
1cc	**In-Service Additions**[++]	-	-	-	9.5	-
1dd	**Depreciation**[+++]	-	-	-	0.0	0.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	9.5	9.3
1ff	**Net Plant Rate Base Amount** [+++]	-	-	-	2.0	9.4

+ 2027-2031 Capital Attributed obtained from Chart 1.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 1: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 14 of WTW report) Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.8	1.4	2.1
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.7	1.0
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.8	1.4	2.1
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	1.0	2.0	3.6	5.2

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.7	8.9	17.4	30.4	43.9
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.7	1.0
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.8	1.4	2.1

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	14.9	13.7	14.4	14.4	13.8
1bb	**Opening Balance**	-	5.4	12.3	22.6	38.2
1cc	**In-Service Additions**[++]	5.5	7.3	11.0	17.0	13.5
1dd	**Depreciation**[+++]	0.1	0.4	0.8	1.4	2.1
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.4	12.3	22.6	38.2	49.6
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	2.7	8.9	17.4	30.4	43.9

+ 2027-2031 Capital Attributed obtained from Chart 1.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 1: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 14 of WTW report) Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.3	0.4	0.6
2	**Cost of Capital – Debt**[1]	0.0	0.1	0.4	0.6	0.8
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.7	1.2	1.5
4	**Income Tax**[2]	0.0	0.1	0.2	0.4	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.7	1.6	2.6	3.4

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.3	6.3	15.0	24.7	32.4
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.1	0.4	0.6	0.8
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.7	1.2	1.5

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	9.8	10.5	10.8	10.3	10.2
1bb	**Opening Balance**	-	2.7	9.9	20.1	29.4
1cc	**In-Service Additions**[++]	2.7	7.4	10.4	9.7	6.6
1dd	**Depreciation**[+++]	0.0	0.1	0.3	0.4	0.6
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.7	9.9	20.1	29.4	35.4
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	1.3	6.3	15.0	24.7	32.4

+ 2027-2031 Capital Attributed obtained from Chart 1.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 2: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 15 of WTW report) Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.6
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.4
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.8
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	5.8

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	59.7
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.4
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.8

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	55.0	55.5	57.8	58.2	37.7
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**[++]	0.0	-	-	-	97.0
1dd	**Depreciation**[+++]	0.0	0.0	0.0	0.0	1.6
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	95.5
1ff	**Net Plant Rate Base Amount** [+++]	0.0	0.0	0.0	0.0	59.7

+ 2027-2031 Capital Attributed obtained from Chart 2.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 2: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 15 of WTW report) Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.2
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	1.0
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	1.2

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	2.3	11.0
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	1.0

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	3.5	3.6	3.5	1.1	-
1bb	**Opening Balance**	-	-	-	-	11.1
1cc	**In-Service Additions**[++]	-	-	-	11.1	-
1dd	**Depreciation**[+++]	-	-	-	0.0	0.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	11.1	10.9
1ff	**Net Plant Rate Base Amount** [+++]	-	-	-	2.3	11.0

+ 2027-2031 Capital Attributed obtained from Chart 2.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 2: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 15 of WTW report) Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.8	1.5	2.3
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.8	1.1
3	**Cost of Capital – ROE**[1]	0.1	0.5	0.9	1.6	2.3
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	1.1	2.2	3.9	5.7

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	3.0	9.7	19.1	33.2	48.1
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.8	1.1
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.5	0.9	1.6	2.3

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	16.3	15.0	15.7	15.8	15.2
1bb	**Opening Balance**	-	5.9	13.5	24.7	41.8
1cc	**In-Service Additions**[++]	6.0	7.9	12.1	18.6	14.8
1dd	**Depreciation**[+++]	0.1	0.4	0.8	1.5	2.3
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.9	13.5	24.7	41.8	54.3
1ff	**Net Plant Rate Base Amount** [+++] ((line 1bb + line 1ee)/2)	3.0	9.7	19.1	33.2	48.1

+ 2027-2031 Capital Attributed obtained from Chart 2.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 2: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 15 of WTW report) Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.3	0.5	0.6
2	**Cost of Capital – Debt**[1]	0.0	0.2	0.4	0.7	0.9
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.8	1.3	1.7
4	**Income Tax**[2]	0.0	0.1	0.3	0.4	0.6
5	**Capital-Related Revenue Requirement**	0.2	0.7	1.7	2.8	3.7

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.5	7.0	16.6	27.4	35.9
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.2	0.4	0.7	0.9
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.8	1.3	1.7

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	10.8	11.6	11.9	11.4	11.4
1bb	**Opening Balance**	-	3.0	11.0	22.2	32.5
1cc	**In-Service Additions**[++]	3.0	8.1	11.5	10.7	7.4
1dd	**Depreciation**[+++]	0.0	0.1	0.3	0.5	0.6
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	3.0	11.0	22.2	32.5	39.3
1ff	**Net Plant Rate Base Amount** [+++] ((line 1bb + line 1ee)/2)	1.5	7.0	16.6	27.4	35.9

+ 2027-2031 Capital Attributed obtained from Chart 2.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 3: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 16 of WTW report)
Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.3
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.2
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.3
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	4.7

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	48.8
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.2
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.3

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	45.2	45.3	47.0	47.2	30.1
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**++	0.0	-	-	-	79.3
1dd	**Depreciation**+++	0.0	0.0	0.0	0.0	1.3
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	78.0
1ff	**Net Plant Rate Base Amount** +++	0.0	0.0	0.0	0.0	48.8

+ 2027-2031 Capital Attributed obtained from Chart 3.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 3: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 16 of WTW report) Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.1
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	0.8
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	0.9

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	1.8	8.4
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	0.8

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	2.7	2.7	2.7	0.8	-
1bb	**Opening Balance**	-	-	-	-	8.5
1cc	**In-Service Additions**++	-	-	-	8.5	-
1dd	**Depreciation**+++	-	-	-	0.0	0.1
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	8.5	8.3
1ff	**Net Plant Rate Base Amount** +++	-	-	-	1.8	8.4

+ 2027-2031 Capital Attributed obtained from Chart 3.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 3: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 16 of WTW report) Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.7	1.3	2.0
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.7	1.0
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.8	1.4	2.0
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	0.9	1.9	3.4	5.0

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.6	8.4	16.6	28.9	41.7
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.7	1.0
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.8	1.4	2.0

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	14.2	13.0	13.6	13.6	13.0
1bb	**Opening Balance**	-	5.2	11.7	21.5	36.3
1cc	**In-Service Additions**[++]	5.3	6.9	10.5	16.1	12.8
1dd	**Depreciation**[+++]	0.1	0.4	0.7	1.3	2.0
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.2	11.7	21.5	36.3	47.1
1ff	**Net Plant Rate Base Amount** [+++] ((line 1bb + line 1ee)/2)	2.6	8.4	16.6	28.9	41.7

+ 2027-2031 Capital Attributed obtained from Chart 3.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 3: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 16 of WTW report) Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.2	0.4	0.5
2	**Cost of Capital – Debt**[1]	0.0	0.1	0.3	0.6	0.7
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.7	1.1	1.5
4	**Income Tax**[2]	0.0	0.1	0.2	0.4	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.6	1.5	2.4	3.2

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.3	6.0	14.2	23.4	30.6
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.1	0.3	0.6	0.7
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.7	1.1	1.5

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	9.3	9.9	10.2	9.7	9.6
1bb	**Opening Balance**	-	2.5	9.4	19.0	27.8
1cc	**In-Service Additions**[++]	2.6	7.0	9.8	9.2	6.2
1dd	**Depreciation**[+++]	0.0	0.1	0.2	0.4	0.5
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.5	9.4	19.0	27.8	33.5
1ff	**Net Plant Rate Base Amount** [+++] ((line 1bb + line 1ee)/2)	1.3	6.0	14.2	23.4	30.6

+ 2027-2031 Capital Attributed obtained from Chart 3.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 4: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 17 of WTW report) Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.5
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.3
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.6
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	5.4

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	55.8
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.3
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.6

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	51.5	51.8	54.0	54.3	34.9
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**[++]	0.0	-	-	-	90.7
1dd	**Depreciation**[+++]	0.0	0.0	0.0	0.0	1.5
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	89.3
1ff	**Net Plant Rate Base Amount** [+++]	0.0	0.0	0.0	0.0	55.8

+ 2027-2031 Capital Attributed obtained from Chart 4.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 4: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 17 of WTW report) Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.2
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	0.9
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	1.1

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	2.1	10.0
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	0.9

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	3.2	3.2	3.2	1.0	-
1bb	**Opening Balance**	-	-	-	-	10.1
1cc	**In-Service Additions**[++]	-	-	-	10.1	-
1dd	**Depreciation**[+++]	-	-	-	0.0	0.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	10.1	9.9
1ff	**Net Plant Rate Base Amount** [+++]	-	-	-	2.1	10.0

+ 2027-2031 Capital Attributed obtained from Chart 4.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 4: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 17 of WTW report) Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.8	1.5	2.2
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.8	1.1
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.9	1.5	2.2
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	1.0	2.1	3.7	5.5

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.8	9.3	18.2	31.7	45.8
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.8	1.1
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.9	1.5	2.2

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	15.5	14.3	15.0	15.0	14.4
1bb	**Opening Balance**	-	5.7	12.8	23.6	39.9
1cc	**In-Service Additions**++	5.8	7.6	11.5	17.8	14.1
1dd	**Depreciation**+++	0.1	0.4	0.8	1.5	2.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.7	12.8	23.6	39.9	51.8
1ff	**Net Plant Rate Base Amount** +++ ((line 1bb + line 1ee)/2)	2.8	9.3	18.2	31.7	45.8

+ 2027-2031 Capital Attributed obtained from Chart 4.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 4: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 17 of WTW report) Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.3	0.4	0.6
2	**Cost of Capital – Debt**[1]	0.0	0.2	0.4	0.6	0.8
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.7	1.2	1.6
4	**Income Tax**[2]	0.0	0.1	0.2	0.4	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.7	1.6	2.7	3.6

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.4	6.6	15.8	26.0	34.1
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.2	0.4	0.6	0.8
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.7	1.2	1.6

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	10.3	11.0	11.3	10.8	10.8
1bb	**Opening Balance**	-	2.8	10.5	21.1	30.9
1cc	**In-Service Additions**[++]	2.8	7.7	11.0	10.2	7.0
1dd	**Depreciation**[+++]	0.0	0.1	0.3	0.4	0.6
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.8	10.5	21.1	30.9	37.3
1ff	**Net Plant Rate Base Amount** [+++] ((line 1bb + line 1ee)/2)	1.4	6.6	15.8	26.0	34.1

+ 2027-2031 Capital Attributed obtained from Chart 4.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 5: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report)

Impact of Pension, Benefits & PWU Terms Incumbent Changes Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.3
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.2
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.3
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	4.8

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	49.0
1b	**Weighted Cost of Capital – Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital – Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.2
1d	**Weighted Cost of Capital – ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital – ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.3

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	45.5	45.6	47.3	47.4	30.4
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**[++]	0.0	-	-	-	79.7
1dd	**Depreciation**[+++]	0.0	0.0	0.0	0.0	1.3
1ee	**Closing Balance** (line 1bb + line 1cc – line 1dd)	0.0	0.0	0.0	0.0	78.5
1ff	**Net Plant Rate Base Amount** [+++]	0.0	0.0	0.0	0.0	49.0

+ 2027-2031 Capital Attributed obtained from Chart 5.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 5: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report)

Impact of Pension, Benefits & PWU Terms Incumbent Changes Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.1
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	0.8
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	0.9

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	1.8	8.7
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	0.8

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	2.8	2.8	2.7	0.8	-
1bb	**Opening Balance** ++	-	-	-	-	8.7
1cc	**In-Service Additions**++	-	-	-	8.8	-
1dd	**Depreciation**	-	-	-	0.0	0.1
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	8.7	8.6
1ff	**Net Plant Rate Base Amount** +++	-	-	-	1.8	8.7

+ 2027-2031 Capital Attributed obtained from Chart 5.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 5: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report)

Impact of Pension, Benefits & PWU Terms Incumbent Changes Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.7	1.3	2.0
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.7	1.0
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.8	1.4	2.0
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	0.9	1.9	3.4	4.9

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.6	8.4	16.5	28.7	41.4
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.7	1.0
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.8	1.4	2.0

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	14.1	12.9	13.6	13.5	12.9
1bb	**Opening Balance** ++	-	5.1	11.6	21.3	36.1
1cc	**In-Service Additions**++	5.2	6.9	10.4	16.0	12.7
1dd	**Depreciation** +++	0.1	0.4	0.7	1.3	2.0
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.1	11.6	21.3	36.1	46.8
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	2.6	8.4	16.5	28.7	41.4

+ 2027-2031 Capital Attributed obtained from Chart 5.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 5: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report)

Impact of Pension, Benefits & PWU Terms Incumbent Changes
Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.2	0.4	0.5
2	**Cost of Capital – Debt**[1]	0.0	0.1	0.3	0.6	0.7
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.7	1.1	1.4
4	**Income Tax**[2]	0.0	0.1	0.2	0.4	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.6	1.5	2.4	3.2

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.3	5.9	14.1	23.3	30.4
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.1	0.3	0.6	0.7
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.7	1.1	1.4

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed**	9.2	9.9	10.1	9.6	9.6
1bb	**Opening Balance** +	-	2.5	9.4	18.9	27.6
1cc	**In-Service Additions**++	2.5	6.9	9.8	9.1	6.2
1dd	**Depreciation** +++	0.0	0.1	0.2	0.4	0.5
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.5	9.4	18.9	27.6	33.3
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	1.3	5.9	14.1	23.3	30.4

+ 2027-2031 Capital Attributed obtained from Chart 5.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 6: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report) Impact of Pension, Benefits & PWU Terms Incumbent Changes Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.2
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.1
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.1
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	4.4

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	45.1
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.1
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.1

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	42.0	41.9	43.4	43.5	27.6
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**[++]	0.0	-	-	-	73.4
1dd	**Depreciation**[+++]	0.0	0.0	0.0	0.0	1.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	72.2
1ff	**Net Plant Rate Base Amount** [+++]	0.0	0.0	0.0	0.0	45.1

+ 2027-2031 Capital Attributed obtained from Chart 6.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 6: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report) Impact of Pension, Benefits & PWU Terms Incumbent Changes Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.1
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.1	0.7
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	0.8

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	1.6	7.6
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.1	0.7

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	2.5	2.5	2.4	0.7	-
1bb	**Opening Balance** ++	-	-	-	-	7.7
1cc	**In-Service Additions**++	-	-	-	7.7	-
1dd	**Depreciation**	-	-	-	0.0	0.1
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	7.7	7.6
1ff	**Net Plant Rate Base Amount** +++	-	-	-	1.6	7.6

+ 2027-2031 Capital Attributed obtained from Chart 6.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 6: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report) Impact of Pension, Benefits & PWU Terms Incumbent Changes Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.3	0.7	1.2	1.9
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.6	0.9
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.7	1.3	1.9
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	0.9	1.8	3.2	4.7

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.4	7.9	15.6	27.2	39.2
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.6	0.9
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.7	1.3	1.9

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	13.3	12.3	12.8	12.8	12.1
1bb	**Opening Balance** ++	-	4.9	11.0	20.2	34.1
1cc	**In-Service Additions**++	5.0	6.5	9.9	15.2	12.0
1dd	**Depreciation** +++	0.1	0.3	0.7	1.2	1.9
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	4.9	11.0	20.2	34.1	44.2
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	2.4	7.9	15.6	27.2	39.2

+ 2027-2031 Capital Attributed obtained from Chart 6.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 6: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (pg. 18 of WTW report) Impact of Pension, Benefits & PWU Terms Incumbent Changes Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.2	0.4	0.5
2	**Cost of Capital – Debt**[1]	0.0	0.1	0.3	0.5	0.7
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.6	1.0	1.4
4	**Income Tax**[2]	0.0	0.1	0.2	0.3	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.6	1.4	2.3	3.0

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.2	5.6	13.3	21.9	28.7
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.1	0.3	0.5	0.7
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.6	1.0	1.4

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed**	8.7	9.3	9.5	9.1	9.0
1bb	**Opening Balance** +	-	2.4	8.8	17.8	26.0
1cc	**In-Service Additions**++	2.4	6.5	9.2	8.6	5.8
1dd	**Depreciation** +++	0.0	0.1	0.2	0.4	0.5
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.4	8.8	17.8	26.0	31.3
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	1.2	5.6	13.3	21.9	28.7

+ 2027-2031 Capital Attributed obtained from Chart 6.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 7: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 1 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.4
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.3
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.5
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	5.1

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	52.5
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.3
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.5

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	48.5	48.8	50.8	51.0	32.6
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**++	0.0	-	-	-	85.4
1dd	**Depreciation**+++	0.0	0.0	0.0	0.0	1.4
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	84.0
1ff	**Net Plant Rate Base Amount** +++	0.0	0.0	0.0	0.0	52.5

+ 2027-2031 Capital Attributed obtained from Chart 7.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 7: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 1 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.2
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	0.9
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	1.0

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	1.6	7.6
1b	**Weighted Cost of Capital - Debt (%)****	-	-	-	2.0	9.4
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -
1d	**Weighted Cost of Capital - ROE (%)*****					
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	9.11% -	9.11% -	9.11% -	9.11% 0.2	9.11% 0.9

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	2.9	3.0	3.0	0.9	-
1bb	**Opening Balance** ++	-	-	-	-	9.5
1cc	**In-Service Additions**++	-	-	-	9.5	-
1dd	**Depreciation**	-	-	-	0.0	0.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	9.5	9.3
1ff	**Net Plant Rate Base Amount** +++	-	-	-	2.0	9.4

+ 2027-2031 Capital Attributed obtained from Chart 7.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 7: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 1 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.7	1.3	2.0
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.7	1.0
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.8	1.4	2.0
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	1.0	1.9	3.4	5.0

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.6	8.5	16.7	29.0	41.9
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.7	1.0
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.8	1.4	2.0

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	14.3	13.0	13.7	13.7	13.2
1bb	**Opening Balance** ++	-	5.2	11.8	21.6	36.4
1cc	**In-Service Additions**++	5.3	6.9	10.5	16.2	12.9
1dd	**Depreciation** +++	0.1	0.4	0.7	1.3	2.0
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.2	11.8	21.6	36.4	47.3
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	2.6	8.5	16.7	29.0	41.9

+ 2027-2031 Capital Attributed obtained from Chart 7.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 7: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 1 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Excluding Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.2	0.4	0.5
2	**Cost of Capital – Debt**[1]	0.0	0.1	0.3	0.6	0.8
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.7	1.1	1.5
4	**Income Tax**[2]	0.0	0.1	0.2	0.4	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.6	1.5	2.5	3.3

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.3	6.2	14.7	24.2	31.8
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.1	0.3	0.6	0.8
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.7	1.1	1.5

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed**	9.6	10.3	10.6	10.1	10.1
1bb	**Opening Balance** +	-	2.6	9.7	19.7	28.8
1cc	**In-Service Additions**++	2.7	7.2	10.2	9.5	6.5
1dd	**Depreciation** +++	0.0	0.1	0.2	0.4	0.5
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.6	9.7	19.7	28.8	34.7
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	1.3	6.2	14.7	24.2	31.8

+ 2027-2031 Capital Attributed obtained from Chart 7.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 8: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 2 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.3
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.2
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.3
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	4.7

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	48.5
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.2
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.3

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	44.9	45.1	46.8	46.9	29.8
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**++	0.0	-	-	-	78.8
1dd	**Depreciation**+++	0.0	0.0	0.0	0.0	1.3
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	77.5
1ff	**Net Plant Rate Base Amount** +++	0.0	0.0	0.0	0.0	48.5

+ 2027-2031 Capital Attributed obtained from Chart 8.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 8: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 2 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.1
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	0.8
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	0.9

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	1.8	8.4
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	0.8

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	2.6	2.7	2.7	0.8	-
1bb	**Opening Balance** ++	-	-	-	-	8.4
1cc	**In-Service Additions**++	-	-	-	8.5	-
1dd	**Depreciation**	-	-	-	0.0	0.1
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	8.4	8.3
1ff	**Net Plant Rate Base Amount** +++	-	-	-	1.8	8.4

+ 2027-2031 Capital Attributed obtained from Chart 8.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 8: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 2 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.3	0.7	1.3	1.9
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.7	0.9
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.7	1.3	1.9
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	0.9	1.8	3.2	4.7

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.5	8.0	15.8	27.5	39.6
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.7	0.9
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.7	1.3	1.9

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	13.5	12.4	12.9	12.9	12.4
1bb	**Opening Balance** ++	-	4.9	11.2	20.4	34.5
1cc	**In-Service Additions**++	5.0	6.6	10.0	15.3	12.1
1dd	**Depreciation** +++	0.1	0.3	0.7	1.3	1.9
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	4.9	11.2	20.4	34.5	44.7
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	2.5	8.0	15.8	27.5	39.6

+ 2027-2031 Capital Attributed obtained from Chart 8.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 8: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 2 in Ex. L-F4-SUP-023) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Excluding Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.2	0.4	0.5
2	**Cost of Capital – Debt**[1]	0.0	0.1	0.3	0.5	0.7
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.7	1.1	1.4
4	**Income Tax**[2]	0.0	0.1	0.2	0.4	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.6	1.4	2.4	3.1

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.2	5.8	13.9	22.9	29.9
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.1	0.3	0.5	0.7
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.7	1.1	1.4

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed**	9.1	9.7	9.9	9.5	9.4
1bb	**Opening Balance** +	-	2.5	9.2	18.6	27.1
1cc	**In-Service Additions**++	2.5	6.8	9.6	8.9	6.1
1dd	**Depreciation** +++	0.0	0.1	0.2	0.4	0.5
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.5	9.2	18.6	27.1	32.7
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	1.2	5.8	13.9	22.9	29.9

+ 2027-2031 Capital Attributed obtained from Chart 8.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 9: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 8 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.6
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.4
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.8
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	5.8

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	59.7
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.4
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.8

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	55.0	55.6	58.0	58.3	37.6
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**[++]	0.0	-	-	-	97.1
1dd	**Depreciation**[+++]	0.0	0.0	0.0	0.0	1.6
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	95.6
1ff	**Net Plant Rate Base Amount** [+++]	0.0	0.0	0.0	0.0	59.7

+ 2027-2031 Capital Attributed obtained from Chart 9.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 9: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 8 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.2
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	1.0
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.3	1.2

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	2.3	11.0
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	1.0

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	3.4	3.6	3.6	1.1	-
1bb	**Opening Balance** ++	-	-	-	-	11.1
1cc	**In-Service Additions**++	-	-	-	11.2	-
1dd	**Depreciation**	-	-	-	0.0	0.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	11.1	10.9
1ff	**Net Plant Rate Base Amount** +++	-	-	-	2.3	11.0

+ 2027-2031 Capital Attributed obtained from Chart 9.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 9: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 8 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.8	1.5	2.2
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.8	1.1
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.9	1.5	2.2
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	1.0	2.1	3.7	5.5

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.9	9.3	18.3	31.9	46.1
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.8	1.1
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.9	1.5	2.2

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	15.7	14.3	15.0	15.1	14.6
1bb	**Opening Balance** ++	-	5.7	12.9	23.7	40.1
1cc	**In-Service Additions**++	5.8	7.6	11.6	17.8	14.2
1dd	**Depreciation** +++	0.1	0.4	0.8	1.5	2.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.7	12.9	23.7	40.1	52.1
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	2.9	9.3	18.3	31.9	46.1

+ 2027-2031 Capital Attributed obtained from Chart 9.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 9: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 8 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 50th percentile, Including Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.3	0.5	0.6
2	**Cost of Capital – Debt**[1]	0.0	0.2	0.4	0.6	0.8
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.8	1.3	1.7
4	**Income Tax**[2]	0.0	0.1	0.3	0.4	0.6
5	**Capital-Related Revenue Requirement**	0.1	0.7	1.7	2.8	3.7

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.5	6.9	16.4	26.9	35.3
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.2	0.4	0.6	0.8
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.8	1.3	1.7

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed**	10.7	11.4	11.7	11.2	11.3
1bb	**Opening Balance** +	-	2.9	10.8	21.9	32.0
1cc	**In-Service Additions**++	2.9	8.0	11.3	10.6	7.3
1dd	**Depreciation** +++	0.0	0.1	0.3	0.5	0.6
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.9	10.8	21.9	32.0	38.7
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	1.5	6.9	16.4	26.9	35.3

+ 2027-2031 Capital Attributed obtained from Chart 9.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

Scenario 10: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 9 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Pickering Refurbishment Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.0	0.0	0.0	1.5
2	**Cost of Capital – Debt**[1]	0.0	0.0	0.0	0.0	1.3
3	**Cost of Capital – ROE**[1]	0.0	0.0	0.0	0.0	2.6
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.0	0.0	0.0	0.0	5.4

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	0.0	0.0	0.0	0.0	55.7
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.0	0.0	0.0	1.3
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.0	0.0	0.0	0.0	2.6

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** [+]	51.4	51.8	54.0	54.3	34.8
1bb	**Opening Balance**	0.0	0.0	0.0	0.0	0.0
1cc	**In-Service Additions**[++]	0.0	-	-	-	90.6
1dd	**Depreciation**[+++]	0.0	0.0	0.0	0.0	1.5
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	0.0	0.0	0.0	0.0	89.1
1ff	**Net Plant Rate Base Amount** [+++]	0.0	0.0	0.0	0.0	55.7

+ 2027-2031 Capital Attributed obtained from Chart 10.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of May 2031 (Ex. D2-3-8, Table 2) and an end of life date of December 31, 2070 (Ex. F4-1-1, Chart 1). The Net Plant Rate Base Amount has been weighted in 2031 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 10: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 9 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Darlington New Nuclear Program

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	-	-	-	0.0	0.2
2	**Cost of Capital – Debt**[1]	-	-	-	-	-
3	**Cost of Capital – ROE**[1]	-	-	-	0.2	0.9
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	-	-	-	0.2	1.1

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	-	-	-	2.1	10.0
1b	**Weighted Cost of Capital - Debt (%)****	0.00%	0.00%	0.00%	0.00%	0.00%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	-	-	-	-	-
1d	**Weighted Cost of Capital - ROE (%)*****	9.11%	9.11%	9.11%	9.11%	9.11%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	-	-	-	0.2	0.9

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	3.0	3.2	3.2	1.0	-
1bb	**Opening Balance** ++	-	-	-	-	10.1
1cc	**In-Service Additions**++	-	-	-	10.1	-
1dd	**Depreciation**	-	-	-	0.0	0.2
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	-	-	-	10.1	9.9
1ff	**Net Plant Rate Base Amount** +++	-	-	-	2.1	10.0

+ 2027-2031 Capital Attributed obtained from Chart 10.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using an in-service date of October 2030 (Ex. D2-4-8, table 3) and a useful life of 60 years (Ex. F4-1-1, p. 7, line 19). The Net Plant Rate Base Amount has been weighted in 2030 to reflect the in-service timing.

** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 3, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 13 to 17 for each respective year, line 5b, col. (b) x col. (c).

[2] No income tax impact is reflected as DNNP LP is in a forecast regulatory tax loss position.

Scenario 10: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 9 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Remaining Nuclear Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.1	0.4	0.8	1.4	2.1
2	**Cost of Capital – Debt**[1]	0.1	0.2	0.4	0.7	1.0
3	**Cost of Capital – ROE**[1]	0.1	0.4	0.8	1.4	2.1
4	**Income Tax**[2]	-	-	-	-	-
5	**Capital-Related Revenue Requirement**	0.3	1.0	2.0	3.5	5.2

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	2.7	8.9	17.4	30.3	43.8
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.1	0.2	0.4	0.7	1.0
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.4	0.8	1.4	2.1

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed** +	14.9	13.6	14.3	14.3	13.8
1bb	**Opening Balance** ++	-	5.4	12.3	22.6	38.1
1cc	**In-Service Additions**++	5.6	7.3	11.0	16.9	13.5
1dd	**Depreciation** +++	0.1	0.4	0.8	1.4	2.1
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	5.4	12.3	22.6	38.1	49.5
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	2.7	8.9	17.4	30.3	43.8

+ 2027-2031 Capital Attributed obtained from Chart 10.4

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a Darlington end of life of December 31, 2052 (Ex. F4-1-1, Chart 1).

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] No income tax impact is reflected as the OPG's regulated nuclear business is in a forecast regulatory tax loss position.

Scenario 10: Calculation of Estimated Total Remuneration Dollar Difference of Revenue Requirement Impact on Capital In-Service (based on Chart 9 in Ex. L-F4-CCC-091) Excluding Terms and ETEs
Nuclear Authorized Compared to 75th percentile, Including Hydro One Shares

Regulated Hydroelectric Capital

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1	**Depreciation & Amortization**	0.0	0.1	0.3	0.4	0.6
2	**Cost of Capital – Debt**[1]	0.0	0.1	0.4	0.6	0.8
3	**Cost of Capital – ROE**[1]	0.1	0.3	0.7	1.2	1.6
4	**Income Tax**[2]	0.0	0.1	0.2	0.4	0.5
5	**Capital-Related Revenue Requirement**	0.1	0.7	1.6	2.7	3.5

[1] Cost of Capital calculations are as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1a	**Net Plant Rate Base***	1.4	6.5	15.5	25.6	33.5
1b	**Weighted Cost of Capital - Debt (%)****	2.21%	2.30%	2.35%	2.38%	2.39%
1c	**Cost of Capital - Debt ($)** (line 1a x line 1b)	0.0	0.1	0.4	0.6	0.8
1d	**Weighted Cost of Capital - ROE (%)*****	4.74%	4.74%	4.74%	4.74%	4.74%
1e	**Cost of Capital - ROE ($)** (line 1a x line 1d)	0.1	0.3	0.7	1.2	1.6

*Net Plant Rate Base calculated as follows:

Line No.	Description	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
1aa	**Capital Attributed**	10.1	10.8	11.1	10.6	10.6
1bb	**Opening Balance** +	-	2.8	10.3	20.8	30.3
1cc	**In-Service Additions**++	2.8	7.6	10.8	10.0	6.9
1dd	**Depreciation** +++	0.0	0.1	0.3	0.4	0.6
1ee	**Closing Balance** (line 1bb + line 1cc - line 1dd)	2.8	10.3	20.8	30.3	36.7
1ff	**Net Plant Rate Base Amount** ((line 1bb + line 1ee)/2)	1.4	6.5	15.5	25.6	33.5

+ 2027-2031 Capital Attributed obtained from Chart 10.5

++ A given year's in-service additions calculated as the sum of the portions of the line 1aa amounts obtained by multiplying the line 1aa amounts by the percentage of each year's respective capital expenditures forecast to be placed in-service in such given year per Chart 22.

+++ Depreciation calculated using a mid-year in-service date and a 60 year average useful life.

** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 4, col. (b) x col. (c).

*** Calculated as Ex. C1-1-1, Tables 1 to 5 for each respective year, line 5b, col. (b) x line 5a, col. (c).

[2] Calculated as line 3 x 25%/(1-25%). Capital Cost Allowance impacts not computed as a simplifying assumption.

WITNESS PANELS AND EVIDENCE RESPONSIBILITIES

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
1. REGULATED HYDROELECTRIC	Nick Pender Matt Sikstrom Marc Chidiac Nicole Fabbro Melissa Hannon Matt Kirk	A1-04-02 Overview of Regulated Hydroelectric Facilities D1-01-01 Capital Expenditures – Regulated Hydroelectric D1-01-02 Capital Projects – Regulated Hydroelectric E1-01-01 Production Forecast and Methodology – Regulated Hydroelectric E1-01-02 Comparison of Production Forecast – Hydroelectric E1-02-01 HIM SBG MRP and MWP F1-01-01 Business Planning and Benchmarking Regulated Hydroelectric F1-02-01 Base OM&A Regulated Hydroelectric F1-02-02 Comparison of Base OM&A Regulated Hydroelectric F1-03-01 Project OM&A Regulated Hydroelectric F1-03-02 Comparison of Project OM&A Regulated Hydroelectric F1-03-03 Details of OM&A Projects – Regulated Hydroelectric F1-04-01 Gross Revenue Charge Other Water Agreement Costs Regulated Hydroelectric F1-04-02 Comparison of Gross Revenue Charge & Other Water Agreement Costs Regulated Hydroelectric F1-05-01 OM&A Purchased Services – Regulated Hydroelectric G1-01-01 Other Revenues – Regulated Hydroelectric G1-01-02 Comparison of Other Revenues – Regulated Hydroelectric	2.1 4.1 4.2 4.3 5.1 6.1 7.1 7.4 7.7 7.10 7.13 7.16 7.19 8.1 12.1	A1-AMPCO-004 A1-SEC-011 A1-Staff-007 A1-Staff-015 A1-Staff-273 A1-Staff-274 A1-Staff-285 A1-Staff-329 A1-VECC-003 B1-Staff-019 B2-Staff-018 D1-AMPCO-007 D1-AMPCO-008 D1-AMPCO-009 D1-AMPCO-010 D1-AMPCO-011 D1-AMPCO-012 D1-AMPCO-013 D1-AMPCO-014 D1-AMPCO-015 D1-AMPCO-016 D1-AMPCO-017 D1-AMPCO-018 D1-AMPCO-019 D1-AMPCO-020 D1-CCC-038 D1-CCC-039 D1-CCC-040 D1-ED-006 D1-MC-004 D1-PWU-001 D1-SEC-041 D1-SEC-042	D1-Staff-075 D1-Staff-076 D1-Staff-077 D1-Staff-078 D1-Staff-079 D1-Staff-080 D1-Staff-309 D1-Staff-310 D1-Staff-311 D1-Staff-312 D1-Staff-313 D1-Staff-314 D1-Staff-315 D1-Staff-316 D1-Staff-317 D1-Staff-318 D1-Staff-319 D1-Staff-320 D2-AMPCO-022 D2-AMPCO-023 D2-AMPCO-026 D2-PWU-004 E1-CCC-063 E1-CCC-064 E1-ED-010 E1-ED-011 E1-ED-012 E1-ED-013 E1-ED-014 E1-ED-015 E1-ED-016 E1-IESO-001 E1-IESO-002	F1-AMPCO-091 F1-AMPCO-092 F1-AMPCO-093 F1-AMPCO-094 F1-AMPCO-095 F1-AMPCO-096 F1-AMPCO-097 F1-AMPCO-098 F1-AMPCO-099 F1-AMPCO-100 F1-AMPCO-101 F1-AMPCO-102 F1-AMPCO-103 F1-CCC-066 F1-CCC-067 F1-CCC-068 F1-CCC-069 F1-CCMBC-001 F1-CCMBC-002 F1-SEC-146 F1-SEC-147 F1-SEC-148 F1-SEC-149 F1-SEC-150 F1-SEC-151 F1-SEC-152 F1-SEC-153 F1-SEC-154 F1-SEC-156 F1-Staff-160 F1-Staff-161 F1-Staff-162 F1-Staff-163

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
				D1-SEC-043	E1-SEC-128	F1-Staff-164
				D1-SEC-044	E1-SEC-129	F1-Staff-165
				D1-SEC-045	E1-SEC-130	F1-Staff-166
				D1-SEC-047	E1-SEC-131	F1-Staff-167
				D1-SEC-048	E1-SEC-132	F1-Staff-168
				D1-SEC-049	E1-SEC-133	F1-Staff-169
				D1-SEC-050	E1-SEC-134	F1-Staff-170
				D1-SEC-051	E1-SEC-135	F1-Staff-172
				D1-SEC-052	E1-SEC-136	F1-Staff-174
				D1-SEC-053	E1-Staff-135	F1-Staff-175
				D1-SEC-054	E1-Staff-136	F1-Staff-176
				D1-SEC-055	E1-Staff-137	F1-Staff-177
				D1-Staff-059	E1-Staff-138	F1-Staff-321
				D1-Staff-060	E1-Staff-140	F1-VECC-011
				D1-Staff-061	E1-Staff-141	F4-Staff-229
				D1-Staff-062	E1-Staff-142	G1-CCC-096
				D1-Staff-063	E1-Staff-143	G1-SEC-201
				D1-Staff-064	E1-Staff-144	G1-Staff-238
				D1-Staff-065	E1-Staff-145	G1-Staff-239
				D1-Staff-067	E1-Staff-146	G1-Staff-240
				D1-Staff-068	E1-Staff-147	G1-Staff-241
				D1-Staff-069	E1-Staff-148	G1-Staff-242
				D1-Staff-070	E1-Staff-149	H1-CCC-100
				D1-Staff-071	E1-Staff-150	H1-SEC-209
				D1-Staff-072	E1-Staff-151	H1-Staff-139
				D1-Staff-073	E1-Staff-152	
				D1-Staff-074	F1-AMPCO-090	

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
2. PICKERING REFURBISHMENT PROGRAM, DARLINGTON REFURBISHMENT PROGRAM, AND NUCLEAR OPERATIONS & PROJECTS	Kathleen Carew Mohamed El Defrawy Anthony Melaragno Perrik Le Dreff John Blazanin Derek Kindlon Scott Nelms Joel Pereira	A1-04-03 Overview of Nuclear Facilities D2-01-01 Project and Portfolio Management D2-01-02 Capital Expenditures – Nuclear Operations D2-01-03 Capital Projects – Nuclear D2-02-01 DRP - Overview D2-02-02 DRP Performance D2-02-03 DRP In-Service Amounts D2-03-01 PRP – Overview D2-03-02 PRP Structure D2-03-03 PRP Major Work Bundle Structure and Contracts D2-03-04 PRP Planning D2-03-05 PRP Scope D2-03-06 PRP Schedule D2-03-07 PRP Contingency D2-03-08 PRP Cost and In-Service Amounts D2-03-09 PRP Execution D2-03-10 PRP Independent Studies E2-01-01 Production Forecast and Methodology – Nuclear E2-01-02 Comparison of Production Forecasts – Nuclear F2-01-01 Business Planning and Benchmarking – Nuclear F2-02-01 Base OM&A – Nuclear Operations F2-02-02 Comparison of Base OM&A – Nuclear F2-03-01 Project OM&A – Nuclear F2-03-02 Comparison of Project OM&A – Nuclear F2-03-03 Details of OM&A Projects – Nuclear F2-04-01 Outage OM&A – Nuclear F2-04-02 Comparison of Nuclear Outage OM&A F2-05-01 Nuclear Fuel Costs F2-05-02 Comparison of Nuclear Fuel Costs F2-06-01 OM&A Purchased Services – Nuclear Operations F2-07-01 DRP – OM&A F2-08-01 PRP – OM&A G2-01-01 Non-Energy Revenues – Nuclear G2-01-02 Comparison of Non-Energy – Nuclear	2.2 4.4 4.5 4.6 4.7 4.8 5.2 7.2 7.5 7.8 7.11 7.14 7.17 7.20 8.2 9.1 12.2	A1-SEC-014 A1-Staff-008 A1-Staff-011 A1-Staff-012 A1-Staff-014 A1-Staff-015 A1-Staff-346 A1-VECC-004 A2-CCC-014 B1-Staff-020 D0-ED-004 D1-Staff-066 D2-AMPCO-021 D2-AMPCO-022 D2-AMPCO-023 D2-AMPCO-024 D2-AMPCO-025 D2-AMPCO-026 D2-AMPCO-027 D2-AMPCO-028 D2-AMPCO-029 D2-AMPCO-030 D2-AMPCO-031 D2-AMPCO-032 D2-AMPCO-033 D2-AMPCO-034 D2-AMPCO-035 D2-AMPCO-036 D2-AMPCO-037 D2-AMPCO-038 D2-AMPCO-039 D2-AMPCO-040 D2-AMPCO-041 D2-AMPCO-042 D2-AMPCO-043 D2-AMPCO-044	D2-PWU-008 D2-PWU-009 D2-SEC-056 D2-SEC-057 D2-SEC-058 D2-SEC-059 D2-SEC-060 D2-SEC-061 D2-SEC-062 D2-SEC-063 D2-SEC-064 D2-SEC-065 D2-SEC-066 D2-SEC-067 D2-SEC-068 D2-SEC-069 D2-SEC-070 D2-SEC-071 D2-SEC-072 D2-SEC-073 D2-SEC-074 D2-SEC-075 D2-SEC-076 D2-SEC-077 D2-SEC-078 D2-SEC-079 D2-SEC-080 D2-SEC-081 D2-SEC-082 D2-SEC-083 D2-SEC-084 D2-SEC-085 D2-SEC-086 D2-SEC-087 D2-SEC-088 D2-SEC-089	E2-SEC-138 E2-SEC-139 E2-SEC-140 E2-SEC-141 E2-SEC-142 E2-SEC-143 E2-SEC-144 E2-Staff-153 E2-Staff-154 E2-Staff-155 E2-Staff-156 E2-Staff-157 E2-Staff-158 E2-Staff-159 E2-VECC-009 E2-VECC-010 F2-AMPCO-104 F2-CCC-070 F2-CCC-071 F2-CCC-072 F2-CCC-073 F2-CCC-074 F2-CCC-075 F2-CCC-076 F2-CCC-078 F2-CCC-079 F2-OAPPA-012 F2-SEC-157 F2-SEC-158 F2-SEC-159 F2-SEC-160 F2-SEC-161 F2-SEC-162 F2-SEC-163 F2-SEC-164 F2-SEC-165

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
				D2-AMPCO-045	D2-SEC-090	F2-SEC-166
				D2-AMPCO-046	D2-SEC-091	F2-SEC-167
				D2-AMPCO-047	D2-SEC-092	F2-SEC-168
				D2-AMPCO-048	D2-SEC-093	F2-Staff-178
				D2-AMPCO-049	D2-SEC-094	F2-Staff-179
				D2-AMPCO-050	D2-SEC-095	F2-Staff-180
				D2-AMPCO-051	D2-SEC-096	F2-Staff-181
				D2-AMPCO-052	D2-SEC-108	F2-Staff-182
				D2-AMPCO-053	D2-Staff-081	F2-Staff-183
				D2-AMPCO-054	D2-Staff-082	F2-Staff-184
				D2-AMPCO-055	D2-Staff-083	F2-Staff-185
				D2-AMPCO-056	D2-Staff-084	F2-Staff-186
				D2-AMPCO-057	D2-Staff-085	F2-Staff-188
				D2-AMPCO-058	D2-Staff-086	F2-Staff-189
				D2-AMPCO-059	D2-Staff-087	F2-Staff-190
				D2-AMPCO-060	D2-Staff-088	F2-Staff-191
				D2-AMPCO-061	D2-Staff-089	F2-Staff-196
				D2-AMPCO-062	D2-Staff-090	F2-Staff-197
				D2-AMPCO-063	D2-Staff-091	F2-Staff-198
				D2-AMPCO-064	D2-Staff-092	F2-Staff-202
				D2-AMPCO-065	D2-Staff-093	F2-Staff-203
				D2-AMPCO-066	D2-Staff-094	F2-Staff-204
				D2-AMPCO-067	D2-Staff-095	F2-Staff-205
				D2-AMPCO-068	D2-Staff-096	F2-Staff-206
				D2-AMPCO-069	D2-Staff-097	F2-Staff-207
				D2-CCC-041	D2-Staff-098	F2-Staff-208
				D2-CCC-042	D2-Staff-099	F2-Staff-210
				D2-CCC-044	D2-Staff-100	F2-Staff-215
				D2-CCC-045	D2-Staff-101	F2-Staff-216
				D2-CCC-046	D2-Staff-102	F2-Staff-322
				D2-CCC-048	D2-Staff-103	F2-Staff-323
				D2-CCC-049	D2-Staff-104	F2-Staff-324
				D2-CCC-050	D2-Staff-105	F2-Staff-325
				D2-CCC-051	D2-Staff-106	F2-Staff-326
				D2-CCC-052	D2-Staff-107	F2-Staff-327
				D2-CCC-053	D2-Staff-108	F2-Staff-328

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
				D2-ED-005 D2-ED-008 D2-ED-009 D2-OAPPA-002 D2-OAPPA-003 D2-OAPPA-004 D2-OAPPA-005 D2-PWU-002 D2-PWU-003 D2-PWU-004 D2-PWU-005 D2-PWU-006 D2-PWU-007	D2-Staff-109 D2-Staff-110 D2-Staff-111 D2-Staff-112 D2-Staff-113 D2-Staff-114 D2-Staff-115 D2-Staff-116 D2-Staff-130 E2-CCC-065 E2-OAPPA-010 E2-OAPPA-011 E2-SEC-137	F2-SUP-010 F2-SUP-011 F2-SUP-012 F3-AMPCO-105 F3-AMPCO-106 F3-AMPCO-107 F4-SUP-024 G2-CCC-097 G2-Staff-244 G2-Staff-245 H1-SEC-206
3. DARLINGTON NEW NUCLEAR PROGRAM	Ryan Howard Derek Kindlon Lindsay Greenland Scott Nelms Alex Kogan	D2-04-01 DNNP Overview D2-04-02 DNNP Program Structure D2-04-03 DNNP Contracts D2-04-04 DNNP Planning D2-04-05 DNNP Scope D2-04-06 DNNP Schedule D2-04-07 DNNP Contingency D2-04-08 DNNP Costs and In-Service Amounts D2-04-09 DNNP Execution D2-04-10 DNNP Independent Studies	2.3 3.2 4.9 4.10 5.3 7.3 7.9 7.12 7.15 7.18 7.21	A1-CCC-011 A1-CCC-012 C1-Staff-041 D2-AMPCO-070 D2-AMPCO-071 D2-AMPCO-072 D2-AMPCO-073 D2-AMPCO-074 D2-AMPCO-075 D2-AMPCO-076 D2-AMPCO-077 D2-AMPCO-078 D2-AMPCO-079 D2-AMPCO-080 D2-AMPCO-081 D2-AMPCO-082 D2-AMPCO-083 D2-AMPCO-084 D2-AMPCO-085 D2-AMPCO-086 D2-AMPCO-087 D2-AMPCO-088	D2-CCC-059 D2-ED-009 D2-OAPPA-006 D2-OAPPA-007 D2-OAPPA-008 D2-SEC-096 D2-SEC-097 D2-SEC-098 D2-SEC-099 D2-SEC-101 D2-SEC-102 D2-SEC-103 D2-SEC-104 D2-SEC-105 D2-SEC-106 D2-SEC-107 D2-SEC-108 D2-SEC-109 D2-SEC-110 D2-SEC-111 D2-SEC-112 D2-SEC-113	D2-Staff-117 D2-Staff-118 D2-Staff-119 D2-Staff-120 D2-Staff-121 D2-Staff-122 D2-Staff-123 D2-Staff-124 D2-Staff-125 D2-Staff-126 D2-Staff-127 D2-Staff-128 D2-Staff-129 D2-Staff-130 D2-Staff-131 D3-CCC-060 D3-Staff-132 D4-OAPPA-009 E2-SEC-145 F2-Staff-194 F2-Staff-200 F2-Staff-201

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
				D2-AMPCO-089 D2-CCC-054 D2-CCC-055 D2-CCC-056 D2-CCC-057 D2-CCC-058	D2-SEC-114 D2-SEC-115 D2-SEC-116 D2-SEC-117 D2-Staff-104 D2-Staff-110	F2-Staff-206 F2-Staff-214 F4-Staff-192
4. OVERVIEW BUSINESS PLANNING, FINANCE, COMPENSATION & CORPORATE COSTS	Alex Kogan Suneethi Viswanathan Matt Kirk Saba Zadeh Anthony Melaragno Arthur Kwok Cynthia Domjancic	A1-01-01 Exhibit List A1-01-02 List of Tables A1-02-01 Application A1-02-02 Approvals A1-02-03 Certification of Evidence A1-03-01 Summary of Application A1-03-02 Rate-setting Framework A1-03-03 Drivers of Deficiency A1-04-01 Overview of OPG A1-04-04 Overview of DNNP LP A1-05-01 Corporate Organizational Chart A1-06-01 Summary of Legislative Framework A1-08-01 Procedural Orders, Correspondence, Notices A1-09-01 List of Witnesses A1-10-01 Draft Issues List A1-11-01 Summary of OEB Directives A1-12-01 Acronyms A2-01-01 Financial Summary A2-02-01 Business Planning and Budgeting A2-03-01 Rating Agency Reports B1-01-01 Rate Base B1-01-02 Cash Working Capital C1-01-01 Capital Structure and Return on Equity C1-01-02 Cost of Long-Term Debt C1-01-03 Cost of Short-Term Debt C2-01-01 Nuclear Waste Management and Decommissioning D3-01-01 Capital Budget – Support Services D3-01-02 Capital Projects – Support Services D4-01-01 Capitalization Policy	1.1 1.2 1.3 1.4 3.1 3.2 3.3 3.4 6.2 6.3 7.6 8.3 10.1 10.2 10.3 10.4 11.1 12.3 12.4 13.1	A1-AMPCO-001 A1-AMPCO-002 A1-AMPCO-003 A1-CCC-001 A1-CCC-002 A1-CCC-003 A1-CCC-004 A1-CCC-005 A1-CCC-006 A1-CCC-007 A1-CCC-008 A1-CCC-009 A1-CCC-010 A1-CCC-012 A1-CCC-013 A1-ED-001 A1-ED-002 A1-ED-003 A1-EP-001 A1-EP-002 A1-EP-003 A1-MC-001 A1-SEC-001 A1-SEC-002 A1-SEC-003 A1-SEC-004 A1-SEC-005 A1-SEC-006 A1-SEC-007	C1-MC-002 C1-SEC-029 C1-SEC-030 C1-SEC-031 C1-SEC-032 C1-SEC-033 C1-SEC-034 C1-SEC-035 C1-SEC-036 C1-SEC-037 C1-SEC-038 C1-SEC-039 C1-SEC-040 C1-Staff-021 C1-Staff-022 C1-Staff-023 C1-Staff-024 C1-Staff-025 C1-Staff-026 C1-Staff-027 C1-Staff-028 C1-Staff-029 C1-Staff-030 C1-Staff-031 C1-Staff-032 C1-Staff-033 C1-Staff-034 C1-Staff-035 C1-Staff-036	F3-VECC-012 F3-VECC-013 F3-VECC-014 F4-AMPCO-108 F4-AMPCO-109 F4-AMPCO-110 F4-AMPCO-111 F4-AMPCO-112 F4-AMPCO-113 F4-AMPCO-114 F4-AMPCO-115 F4-AMPCO-116 F4-AMPCO-117 F4-AMPCO-118 F4-AMPCO-119 F4-AMPCO-120 F4-AMPCO-121 F4-AMPCO-122 F4-AMPCO-123 F4-AMPCO-124 F4-AMPCO-127 F4-CCC-083 F4-CCC-084 F4-CCC-085 F4-CCC-086 F4-CCC-087 F4-CCC-088 F4-CCC-089 F4-CCC-090

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
		E1-02-01 HIM SBG MRP and MWP F3-01-01 Allocation of Support Services Costs F3-01-02 Comparison of Allocation of Support Services Costs F3-01-03 Comparison of Regulatory Affairs Costs F3-01-04 Cost Allocation Methodology F3-02-01 Asset Service Fees F3-02-02 Comparison of Asset Service Feeds F3-03-01 OPG Procurement Process F3-03-02 OM&A Purchased Services – Support Services F4-01-01 Depreciation and Amortization F4-02-01 Taxes F4-03-01 Compensation and Benefits F4-03-02 Pension and OPEB Benefits F4-04-01 Centrally Held Costs G2-02-01 Bruce Generating Stations – Revenues and Costs H1-01-01 Deferral and Variance Accounts H1-02-02 Clearance of Deferral and Variance Accounts I1-01-01 Summary of Revenue Requirement and Revenue Deficiency I1-01-02 Consumer Impact I1-01-03 Concurrent Cost Recovery I1-02-01 Regulated Hydroelectric Payment Amount I1-03-01 Nuclear Payment Amounts I1-03-02 Payment Amount Shaping I1-04-01 IESO Settlement Process		A1-SEC-008 A1-SEC-009 A1-SEC-010 A1-SEC-011 A1-SEC-012 A1-SEC-013 A1-SEC-015 A1-SEC-016 A1-SEC-017 A1-SEC-018 A1-SEC-019 A1-SEC-020 A1-SEC-021 A1-SEC-022 A1-Staff-001 A1-Staff-002 A1-Staff-003 A1-Staff-004 A1-Staff-005 A1-Staff-006 A1-Staff-009 A1-Staff-013 A1-Staff-269 A1-Staff-270 A1-Staff-271 A1-Staff-272 A1-Staff-275 A1-Staff-276 A1-Staff-277 A1-Staff-278 A1-Staff-279 A1-Staff-280 A1-Staff-281 A1-Staff-282 A1-Staff-283 A1-Staff-284	C1-Staff-037 C1-Staff-038 C1-Staff-039 C1-Staff-040 C1-Staff-041 C1-Staff-042 C1-Staff-043 C1-Staff-044 C1-Staff-045 C1-Staff-046 C1-Staff-047 C1-Staff-048 C1-Staff-049 C1-Staff-050 C1-Staff-051 C1-Staff-052 C1-Staff-053 C1-Staff-054 C1-Staff-298 C1-Staff-299 C1-Staff-300 C1-Staff-301 C1-Staff-302 C1-Staff-303 C1-Staff-304 C1-Staff-305 C1-Staff-306 C1-Staff-307 C1-Staff-308 C1-Staff-350 C1-Staff-351 C1-Staff-352 C1-VECC-006 C1-VECC-007 C1-VECC-008 C2-CCC-037	F4-CCC-091 F4-CCC-092 F4-CCC-093 F4-CCC-094 F4-CCC-095 F4-CCMBC-004 F4-CCMBC-005 F4-CCMBC-006 F4-CCMBC-007 F4-CCMBC-008 F4-CCMBC-009 F4-CCMBC-010 F4-CCMBC-011 F4-PWU-010 F4-PWU-012 F4-PWU-014 F4-SEC-184 F4-SEC-185 F4-SEC-186 F4-SEC-187 F4-SEC-188 F4-SEC-189 F4-SEC-190 F4-SEC-191 F4-SEC-192 F4-SEC-193 F4-SEC-194 F4-SEC-195 F4-SEC-196 F4-SEC-197 F4-SEC-198 F4-SEC-199 F4-SEC-200 F4-Staff-192 F4-Staff-219 F4-Staff-220

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
				A1-Staff-286	C2-MC-003	F4-Staff-221
				A1-Staff-287	C2-OAPPA-001	F4-Staff-222
				A1-Staff-288	C2-Staff-056	F4-Staff-223
				A1-Staff-289	C2-Staff-057	F4-Staff-224
				A1-Staff-290	C2-Staff-058	F4-Staff-225
				A1-Staff-291	D0-ED-007	F4-Staff-226
				A1-Staff-292	D1-SEC-046	F4-Staff-227
				A1-Staff-293	D2-AMPCO-023	F4-Staff-228
				A1-Staff-294	D2-CCC-043	F4-Staff-229
				A1-Staff-295	D2-CCC-047	F4-Staff-230
				A1-Staff-296	D2-CCC-082	F4-Staff-231
				A1-Staff-297	D2-PWU-011	F4-Staff-232
				A1-Staff-330	D2-PWU-013	F4-Staff-233
				A1-Staff-331	D2-SEC-085	F4-Staff-234
				A1-Staff-332	D2-SEC-100	F4-Staff-235
				A1-Staff-333	D3-CCC-060	F4-Staff-236
				A1-Staff-334	D3-CCC-061	F4-Staff-237
				A1-Staff-335	D3-CCC-062	F4-SUP-014
				A1-Staff-343	D3-MC-005	F4-SUP-015
				A1-Staff-336	D3-MC-006	F4-SUP-016
				A1-Staff-337	D3-MC-007	F4-SUP-017
				A1-Staff-338	D3-SEC-118	F4-SUP-018
				A1-Staff-339	D3-SEC-119	F4-SUP-019
				A1-Staff-340	D3-SEC-120	F4-SUP-020
				A1-Staff-341	D3-SEC-121	F4-SUP-021
				A1-Staff-342	D3-SEC-122	F4-SUP-022
				A1-Staff-343	D3-SEC-123	F4-SUP-023
				A1-Staff-344	D3-SEC-124	F4-SUP-024
				A1-Staff-345	D3-SEC-125	F4-SUP-025
				A1-Staff-347	D3-SEC-126	F4-SUP-026
				A1-Staff-348	D3-SEC-127	F4-SUP-027
				A1-Staff-349	D3-Staff-132	F4-SUP-028
				A1-SUP-001	D3-Staff-133	G2-CCC-098
				A1-SUP-002	D3-SUP-006	G2-SEC-202
				A1-SUP-003	D3-SUP-007	G2-SEC-203
				A1-SUP-004	D3-SUP-008	G2-Staff-243

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
				A1-SUP-005	D3-SUP-009	H1-CCC-099
				A1-VECC-001	D4-Staff-134	H1-CCC-101
				A1-VECC-002	F1-SEC-155	H1-CCC-102
				A2-AMPCO-005	F1-Staff-171	H1-CCC-103
				A2-AMPCO-006	F1-Staff-173	H1-CCC-104
				A2-CCC-015	F2-CCC-077	H1-CCC-105
				A2-CCC-016	F2-CCC-080	H1-CCC-106
				A2-CCC-017	F2-MC-008	H1-CCC-107
				A2-SEC-023	F2-OAPPA-013	H1-CCC-108
				A2-SEC-024	F2-OAPPA-014	H1-SEC-204
				A2-SEC-025	F2-SEC-169	H1-SEC-205
				A2-SEC-026	F2-SEC-170	H1-SEC-207
				A2-SEC-027	F2-SEC-171	H1-SEC-208
				A2-Staff-010	F2-Staff-187	H1-SEC-209
				A2-Staff-016	F2-Staff-193	H1-SEC-210
				A2-VECC-005	F2-Staff-195	H1-SEC-211
				B1-CCC-018	F2-Staff-199	H1-SEC-212
				B1-CCC-019	F2-Staff-209	H1-SEC-213
				B1-SEC-028	F2-Staff-211	H1-SEC-214
				B1-Staff-017	F2-Staff-212	H1-Staff-055
				B1-Staff-020	F2-Staff-213	H1-Staff-246
				C1-CCC-020	F3-CCC-081	H1-Staff-247
				C1-CCC-021	F3-CCMBC-003	H1-Staff-248
				C1-CCC-022	F3-MC-009	H1-Staff-249
				C1-CCC-023	F3-MC-010	H1-Staff-250
				C1-CCC-024	F3-MC-011	H1-Staff-251
				C1-CCC-025	F3-MC-012	H1-Staff-252
				C1-CCC-026	F3-MC-013	H1-Staff-253
				C1-CCC-027	F3-Pinto-001	H1-Staff-254
				C1-CCC-028	F3-Pinto-002	H1-Staff-255
				C1-CCC-029	F3-Pinto-003	H1-Staff-256
				C1-CCC-030	F3-Pinto-004	H1-Staff-257
				C1-CCC-031	F3-Pinto-005	H1-Staff-259
				C1-CCC-032	F3-Pinto-006	H1-Staff-260
				C1-CCC-033	F3-SEC-172	H1-Staff-261
				C1-CCC-034	F3-SEC-173	H1-Staff-262

Panel	Witnesses	Pre-filed Evidence	Issues	Interrogatories / Undertakings		
				C1-CCC-035	F3-SEC-174	H1-Staff-263
				C1-CCC-036	F3-SEC-175	H1-Staff-264
				C1-EP-004	F3-SEC-176	H1-VECC-015
				C1-EP-005	F3-SEC-177	I1-AMPCO-125
				C1-EP-006	F3-SEC-178	I1-AMPCO-126
				C1-EP-007	F3-SEC-179	I1-CCC-109
				C1-EP-008	F3-SEC-180	I1-SEC-215
				C1-EP-009	F3-SEC-181	I1-SEC-216
				C1-EP-010	F3-SEC-182	I1-Staff-258
				C1-EP-011	F3-SEC-183	I1-Staff-265
				C1-EP-012	F3-Staff-217	I1-Staff-266
				C1-EP-013	F3-Staff-218	I1-Staff-267
				C1-EP-014	F3-SUP-013	I1-Staff-268