

Numbers may not add due to rounding.

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 EB-2016-0152  
 Exhibit B3  
 Tab 4  
 Schedule 1  
 Table 1

Table 1  
 Continuity of Accumulated Depreciation and Amortization - Nuclear (\$M)  
Years Ending December 31, 2013 to 2016

Line No.	Prescribed Facility	Opening Balance	Depreciation and Amortization	Retirements, Transfers & Adjustments	(a)+(b)+(c) Closing Balance	(a+d)/2 Accumulated Depreciation and Amortization Rate Base Amount
		(a)	(b)	(c)	(d)	(e)
	<b>2013 Actual<sup>1</sup>:</b>					
1	Darlington NGS	279.8	32.3	(2.2)	309.9	294.8
2	Darlington Refurbishment Program <sup>2</sup>	0.0	2.3	0.0	2.3	1.1
3	Pickering NGS	1,082.9	127.5	(1.7)	1,208.7	1,145.8
4	Nuclear Support Divisions <sup>3</sup>	214.2	27.3	0.4	241.9	228.1
5	<b>Nuclear - Excluding Asset Retirement Costs</b>	<b>1,576.9</b>	<b>189.4</b>	<b>(3.5)</b>	<b>1,762.8</b>	<b>1,669.9</b>
6	Asset Retirement Costs	1,328.6	80.7	0.0	1,409.4	1,369.0
7	<b>Total</b>	<b>2,905.6</b>	<b>270.1</b>	<b>(3.5)</b>	<b>3,172.2</b>	<b>3,038.9</b>
	<b>2014 Actual:</b>					
8	Darlington NGS	309.9	34.0	(0.0)	343.8	326.9
9	Darlington Refurbishment Program <sup>4</sup>	2.3	4.7	0.0	7.0	4.7
10	Pickering NGS	1,208.7	140.9	(0.5)	1,349.2	1,279.0
11	Nuclear Support Divisions <sup>3</sup>	241.9	27.4	(0.0)	269.3	255.6
12	<b>Nuclear - Excluding Asset Retirement Costs</b>	<b>1,762.8</b>	<b>207.0</b>	<b>(0.5)</b>	<b>1,969.3</b>	<b>1,866.2</b>
13	Asset Retirement Costs	1,409.4	80.7	0.0	1,490.1	1,449.7
14	<b>Total</b>	<b>3,172.2</b>	<b>287.8</b>	<b>(0.5)</b>	<b>3,459.4</b>	<b>3,315.9</b>
	<b>2015 Actual:</b>					
15	Darlington NGS	343.8	31.5	(0.0)	375.4	359.6
16	Darlington Refurbishment Program	7.0	7.0	0.0	14.0	10.5
17	Pickering NGS	1,349.2	147.3	(0.8)	1,495.8	1,422.5
18	Nuclear Support Divisions <sup>3</sup>	269.3	26.6	(0.1)	295.8	282.6
19	<b>Nuclear - Excluding Asset Retirement Costs</b>	<b>1,969.3</b>	<b>212.4</b>	<b>(0.9)</b>	<b>2,180.9</b>	<b>2,075.1</b>
20	Asset Retirement Costs	1,490.1	80.7	0.0	1,570.8	1,530.5
21	<b>Total</b>	<b>3,459.4</b>	<b>293.2</b>	<b>(0.9)</b>	<b>3,751.7</b>	<b>3,605.6</b>

Notes:

- 1 2013 Actual from EB-2013-0321 Ex. L-1.0-1, Staff-002, Att. 1, Table 3.
- 2 As shown in EB-2013-0321 Ex. L-9.1-17, SEC-132, Att. 1, Table 12a, Table to Note 1, line 5a.
- 3 Includes support divisions within nuclear accountable for providing specialized services (e.g. Nuclear Engineering, Inspection and Maintenance Services).
- 4 As shown in EB-2014-0370 Ex. H1-1-2, Table 12a, Table to Note 6, line 2b.

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Table 2  
 Continuity of Accumulated Depreciation and Amortization - Nuclear (\$M)  
 Years Ending December 31, 2017 to 2021

Line No.	Prescribed Facility	Opening Balance	Depreciation and Amortization on Opening Balance	Depreciation and Amortization on In-Service Additions	Retirements, Transfers & Adjustments	(a)+(b)+(c)+(d) Closing Balance	(a+e)/2 Accumulated Depreciation and Amortization Rate Base Amount
		(a)	(b)	(c)	(d)	(e)	(f)
<b>2016 Budget:</b>							
1	Darlington NGS	375.4	31.8	4.9	0.0	412.1	393.7
2	Darlington Refurbishment Program	14.0	9.6	4.5	0.0	28.1	21.0
3	Pickering NGS	1,495.8	146.4	19.3	0.0	1,661.4	1,578.6
4	Nuclear Support Divisions <sup>1</sup>	295.8	23.8	3.0	0.0	322.6	309.2
5	Nuclear - Excluding Asset Retirement Costs	2,180.9	211.7	31.7	0.0	2,424.2	2,302.6
6	Asset Retirement Costs	1,570.8	50.3	0.0	0.0	1,621.1	1,596.0
7	<b>Total</b>	<b>3,751.7</b>	<b>261.9</b>	<b>31.7</b>	<b>0.0</b>	<b>4,045.4</b>	<b>3,898.5</b>
<b>2017 Plan:</b>							
8	Darlington NGS	412.1	39.9	4.3	0.0	456.4	434.2
9	Darlington Refurbishment Program	28.1	19.2	6.5	0.0	53.9	41.0
10	Pickering NGS	1,661.4	185.3	14.6	0.0	1,861.3	1,761.4
11	Nuclear Support Divisions <sup>1</sup>	322.6	24.3	2.4	0.0	349.3	336.0
12	Nuclear - Excluding Asset Retirement Costs	2,424.2	268.8	27.8	0.0	2,720.8	2,572.5
13	Asset Retirement Costs	1,621.1	50.3	0.0	0.0	1,671.4	1,646.3
14	<b>Total</b>	<b>4,045.4</b>	<b>319.1</b>	<b>27.8</b>	<b>0.0</b>	<b>4,392.2</b>	<b>4,218.8</b>
<b>2018 Plan:</b>							
15	Darlington NGS	456.4	47.3	4.1	0.0	507.7	482.0
16	Darlington Refurbishment Program	53.9	29.7	0.1	0.0	83.7	68.8
17	Pickering NGS	1,861.3	209.5	13.7	0.0	2,084.5	1,972.9
18	Nuclear Support Divisions <sup>1</sup>	349.3	22.5	1.6	0.0	373.4	361.3
19	Nuclear - Excluding Asset Retirement Costs	2,720.8	309.0	19.5	0.0	3,049.3	2,885.0
20	Asset Retirement Costs	1,671.4	50.3	0.0	0.0	1,721.7	1,696.5
21	<b>Total</b>	<b>4,392.2</b>	<b>359.3</b>	<b>19.5</b>	<b>0.0</b>	<b>4,770.9</b>	<b>4,581.6</b>
<b>2019 Plan:</b>							
22	Darlington NGS	507.7	53.0	3.9	0.0	564.6	536.1
23	Darlington Refurbishment Program	83.7	30.0	0.0	0.0	113.7	98.7
24	Pickering NGS	2,084.5	226.2	0.4	0.0	2,311.2	2,197.8
25	Nuclear Support Divisions <sup>1</sup>	373.4	18.7	1.4	0.0	393.5	383.4
26	Nuclear - Excluding Asset Retirement Costs	3,049.3	327.9	5.7	0.0	3,383.0	3,216.1
27	Asset Retirement Costs	1,721.7	50.3	0.0	0.0	1,771.9	1,746.8
28	<b>Total</b>	<b>4,770.9</b>	<b>378.2</b>	<b>5.7</b>	<b>0.0</b>	<b>5,154.9</b>	<b>4,962.9</b>
<b>2020 Plan:</b>							
29	Darlington NGS	564.6	58.6	4.1	0.0	627.3	595.9
30	Darlington Refurbishment Program	113.7	30.0	129.1	0.0	272.9	193.3
31	Pickering NGS	2,311.2	224.8	8.5	0.0	2,544.4	2,427.8
32	Nuclear Support Divisions <sup>1</sup>	393.5	17.3	2.2	0.0	413.0	403.2
33	Nuclear - Excluding Asset Retirement Costs	3,383.0	330.7	143.9	0.0	3,857.5	3,620.2
34	Asset Retirement Costs	1,771.9	50.3	0.0	0.0	1,822.2	1,797.1
35	<b>Total</b>	<b>5,154.9</b>	<b>381.0</b>	<b>143.9</b>	<b>0.0</b>	<b>5,679.7</b>	<b>5,417.3</b>
<b>2021 Plan:</b>							
36	Darlington NGS	627.3	66.2	2.9	0.0	696.4	661.8
37	Darlington Refurbishment Program	272.9	177.6	0.0	0.0	450.5	361.7
38	Pickering NGS <sup>2</sup>	2,544.4	2.3	50.8	0.0	2,597.5	2,571.0
39	Nuclear Support Divisions <sup>1</sup>	413.0	18.1	1.5	0.0	432.5	422.8
40	Nuclear - Excluding Asset Retirement Costs	3,857.5	264.2	55.3	0.0	4,177.0	4,017.2
41	Asset Retirement Costs	1,822.2	18.7	0.0	0.0	1,840.9	1,831.6
42	<b>Total</b>	<b>5,679.7</b>	<b>282.9</b>	<b>55.3</b>	<b>0.0</b>	<b>6,017.9</b>	<b>5,848.8</b>

Notes:

- Includes support divisions within nuclear accountable for providing specialized services (e.g. Nuclear Engineering, Inspection and Maintenance Services).
- Pickering in-service additions (other than for minor fixed assets assumed to be transferrable to other parts of OPG's regulated operations) in 2021 are shown as fully depreciated in 2021, in line with the current December 31, 2020 end-of-life date for the stations, as discussed in Ex. F4-1-1 section 3.2.