

Table 1  
Prescribed Facilities - Asset Retirement Obligation, Nuclear Segregated Funds, and Asset Retirement Costs (\$M)  
Years Ending December 31, 2010 to 2012

Line No.	Description	Note	2010 Actual	2011 Actual	2012 Projection
			(a)	(b)	(c)
<b>ASSET RETIREMENT OBLIGATION</b>					
1	Opening Balance	1	6,391.2	7,174.5	7,935.9
2	Darlington Refurbishment Adjustment	2	497.4	0.0	0.0
3	Adjusted Opening Balance (line 1 + line 2)		6,888.6	7,174.5	7,935.9
4	Used Fuel Storage and Disposal Variable Expenses		23.5	26.0	52.7
5	Low & Intermediate Level Waste Management Variable Expenses		1.1	0.9	3.8
6	Accretion Expense		382.2	399.0	433.3
7	Expenditures for Used Fuel, Waste Management & Decommissioning		(122.0)	(104.0)	(152.8)
8	Consolidation and Other Adjustments		1.2	0.3	0.0
9	Closing Balance Before Year-End Adjustments (lines 3 through 8)		7,174.5	7,496.7	8,273.0
10	Current Approved ONFA Reference Plan Adjustment	3	0.0	439.2	(184.0)
11	Closing Balance (line 9 + line 10)		7,174.5	7,935.9	8,089.0
12	Average Asset Retirement Obligation ((line 3 + line 9)/2)		7,031.6	7,335.6	8,104.5
<b>NUCLEAR SEGREGATED FUNDS BALANCE</b>					
13	Opening Balance	1	5,058.7	5,564.9	5,895.3
14	Earnings (Losses)		417.7	220.7	316.9
15	Contributions		150.2	145.0	185.7
16	Disbursements		(61.8)	(35.3)	(63.6)
17	Closing Balance (line 13 + line 14 + line 15 + line 16)		5,564.9	5,895.3	6,334.4
18	Average Nuclear Segregated Funds Balance ((line 13 + line 17)/2)		5,311.8	5,730.1	6,114.8
<b>UNFUNDED NUCLEAR LIABILITY BALANCE (UNL)</b>					
19	Opening Balance (line 3 - line 13)		1,829.9	1,609.6	2,040.6
20	Closing Balance (line 9 - line 17)		1,609.6	1,601.4	1,938.6
21	Average Unfunded Nuclear Liability Balance ((line 19 + line 20)/2)		1,719.8	1,605.5	1,989.6
<b>ASSET RETIREMENT COSTS (ARC)</b>					
22	Opening Balance	1	1,098.0	1,504.5	1,914.7
23	Reconciliation Adjustment	4	(42.7)	0.0	0.0
24	Darlington Refurbishment Adjustment	2	475.5	0.0	0.0
25	Adjusted Opening Balance (line 22 + line 23 + line 24)		1,530.8	1,504.5	1,914.7
26	Depreciation Expense		(26.3)	(29.0)	(126.6)
27	Closing Balance Before Year-End Adjustments (line 25 + line 26)		1,504.5	1,475.4	1,788.0
28	Current Approved ONFA Reference Plan Adjustment	3	0.0	439.2	(184.0)
29	Closing Balance (line 27 + line 28)		1,504.5	1,914.7	1,604.1
30	Average Asset Retirement Costs ((line 25 + line 27)/2)		1,517.6	1,490.0	1,851.3
31	LESSER OF AVERAGE UNL OR ARC (lesser of line 21 or line 30)		1,517.6	1,490.0	1,851.3

## Notes:

- Col. (a) from EB-2010-0008, Ex. C2-1-2 Table 1.
- Adjustment recorded on January 1, 2010 associated with the changes to the end-of-life date assumptions underlying the ARO calculation, as a result of the approval of the definition phase of the Darlington Refurbishment project.
- Adjustments recorded on December 31, 2011 and expected to be recorded on December 31, 2012, as per Ex. H2-1-1 Table 3, associated with the current approved ONFA Reference Plan effective January 1, 2012.
- Adjustment to remove from the ARC continuity amounts reflected in the non-ARC portion of PP&E in rate base. Total rate base is not impacted.

Table 2  
Bruce Facilities - Asset Retirement Obligation, Nuclear Segregated Funds, and Asset Retirement Costs (\$M)  
Years Ending December 31, 2010 to 2012

Line No.	Description	Note	2010 Actual	2011 Actual	2012 Projection
			(a)	(b)	(c)
<b>ASSET RETIREMENT OBLIGATION</b>					
1	Opening Balance	1	5,315.0	5,357.0	6,107.7
2	Darlington Refurbishment Adjustment	2	(204.4)	0.0	0.0
3	Adjusted Opening Balance (line 1 + line 2)		5,110.7	5,357.0	6,107.7
4	Used Fuel Storage and Disposal Variable Expenses		17.8	27.0	43.5
5	Low & Intermediate Level Waste Management Variable Expenses		0.9	1.0	1.8
6	Accretion Expense		283.1	296.6	328.5
7	Expenditures for Used Fuel, Waste Management & Decommissioning		(57.5)	(68.1)	(120.4)
8	Consolidation and Other Adjustments		1.9	(1.0)	0.0
9	Closing Balance Before Year-End Adjustments (lines 3 through 8)		5,357.0	5,612.6	6,361.1
10	Current Approved ONFA Reference Plan Adjustment	3	0.0	495.1	563.0
11	Closing Balance (line 9 + line 10)		5,357.0	6,107.7	6,924.0
12	Average Asset Retirement Obligation ((line 3 + line 9)/2)		5,233.8	5,484.8	6,234.4
<b>NUCLEAR SEGREGATED FUNDS BALANCE</b>					
13	Opening Balance	1	5,187.2	5,680.9	6,002.5
14	Earnings (Losses)		418.0	240.1	322.3
15	Contributions		113.9	105.5	113.5
16	Disbursements		(38.2)	(24.0)	(42.5)
17	Closing Balance (line 13 + line 14 + line 15 + line 16)		5,680.9	6,002.5	6,395.8
18	Average Nuclear Segregated Funds Balance ((line 13 + line 17)/2)		5,434.0	5,841.7	6,199.1
<b>ASSET RETIREMENT COSTS (ARC)</b>					
19	Opening Balance	1	1,035.8	817.6	1,288.8
20	Reconciliation Adjustment	4	(9.6)	0.0	0.0
21	Darlington Refurbishment Adjustment	2	(182.4)	0.0	0.0
22	Adjusted Opening Balance (line 19 + line 20 + line 21)		843.7	817.6	1,288.8
23	Depreciation Expense		(26.1)	(23.9)	(69.1)
24	Closing Balance Before Year-End Adjustments (line 22 + line 23)		817.6	793.7	1,219.7
25	Current Approved ONFA Reference Plan Adjustment	3	0.0	495.1	563.0
26	Closing Balance (line 24 + line 25)		817.6	1,288.8	1,782.7
27	Average Asset Retirement Costs ((line 22 + line 24)/2)		830.7	805.7	1,254.3

## Notes:

- Col. (a) from EB-2010-0008, Ex. C2-1-2 Table 2.
- Adjustment recorded on January 1, 2010 associated with the changes to the end-of-life date assumptions underlying the ARO calculation, as a result of the approval of the definition phase of the Darlington Refurbishment project.
- Adjustments recorded on December 31, 2011 and expected to be recorded on December 31, 2012, as per Ex. H2-1-1 Table 3, associated with the current approved ONFA Reference Plan effective January 1, 2012.
- Adjustment to remove from the ARC continuity amounts reflected in the non-ARC portion of PP&E. Total Bruce Lease net revenues are not impacted.

Table 3  
 Impact of Current Approved ONFA Reference Plan - Assignment of ARO and ARC Adjustments to Nuclear Stations (\$M)

Line No.	Description	Pickering A	Pickering B	Darlington	Prescribed Facilities Total	Bruce A	Bruce B	Bruce Facilities Total	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>2011:</b>									
1	Decommissioning Program	(111.0)	(209.3)	(296.2)	(616.5)	(188.5)	(194.3)	(382.8)	(999.3)
2	Low and Intermediate Level Waste Storage Program	125.7	83.6	64.2	273.6	183.0	26.9	209.9	483.5
3	Low and Intermediate Level Waste Disposal Program	245.3	194.9	36.3	476.5	317.0	42.1	359.2	835.7
4	Used Fuel Disposal Program	(31.4)	(59.7)	(104.3)	(195.4)	(8.0)	(25.9)	(33.9)	(229.3)
5	Used Fuel Storage Program	139.7	166.4	194.9	501.1	78.1	264.6	342.6	843.7
6	ARO Adjustment Assignment to Station Level	368.4	175.9	(105.1)	439.2	381.6	113.5	495.1	934.3
7	Asset Retirement Cost Adjustment	368.4	175.9	(105.1)	439.2	381.6	113.5	495.1	934.3

Line No.	Description	Pickering A	Pickering B	Darlington	Prescribed Facilities Total	Bruce A	Bruce B	Bruce Facilities Total	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>2012:</b>									
8	Decommissioning Program	(24.5)	(27.5)	0.1	(52.0)	(21.8)	(29.5)	(51.4)	(103.3)
9	Low and Intermediate Level Waste Storage Program	(13.0)	11.2	(5.7)	(7.5)	1.8	8.4	10.2	2.7
10	Low and Intermediate Level Waste Disposal Program	(22.1)	21.6	(10.7)	(11.2)	3.7	16.7	20.3	9.1
11	Used Fuel Disposal Program	(79.4)	140.7	(143.7)	(82.3)	246.0	330.4	576.4	494.1
12	Used Fuel Storage Program	(18.0)	(26.8)	13.9	(30.9)	7.8	(0.4)	7.4	(23.5)
13	ARO Adjustment Assignment to Station Level	(157.0)	119.2	(146.2)	(184.0)	237.5	325.5	563.0	379.0
14	Asset Retirement Cost Adjustment	(157.0)	119.2	(146.2)	(184.0)	237.5	325.5	563.0	379.0