Ontario Power Generation Inc. Reporting and Record Keeping Requirements

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Sale of Unprescribed Kipling Site Deferral Account ⁵ (45)		1,403	
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	Sale of Unprescribed Kipling Site Deferral Account ⁵	(45)	
	Grand Total	1,610	

Notes:

Numbers may not add due to rounding.

1 The Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential - Primary Account and related Contra account balances always nets to zero.

2 Established pursuant to Accounting order (003-2023) for Cloud Computing Implementation Costs, effective December 1, 2023.

3 Established by Ontario Regulation 53/05, effective January 1, 2023.

4 Established pursuant to the EB-2020-0290 Payment Amounts Order, effective January 1, 2022. Applicable amounts, if any, will be recorded in the account following an assessment on regulated earnings conducted after December 31, 2026.

5 Pursuant to the EB-2020-0290 Payment Amounts Order, effective January 1, 2022, this account tracks 23% of the net proceeds, determined as proceeds from sale less transaction costs, arising from the sale of OPG's unprescribed site located at 800 Kipling Avenue in Toronto.