Appendix G

Cost of Service Study

REDACTED

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1. Cost of Service Study Methodology

1.1 Overview

The overall objective of a cost of service analysis is to determine the costs associated with serving each class of customer, and to identify any inter-class inequities that may be present with regard to over or under contribution to total allocated costs. This determination is based on a comparison of revenue/cost ratios.

The first step in preparing a Cost of Service Study (COSS), once the test period is established, is to accumulate the detailed financial and operating information pertaining to that period. The data accumulated includes estimates for plant-in-service, construction work in progress (CWIP), reserve for depreciation, working capital allowances, deferred charges, deferred credits, [redacted], revenues, operating expenses, energy sales and demand statistics and customer counts.

The Cost of Service Study allocates the costs (revenue requirement) of providing electric service by the Company. This includes the appropriate assignment of operating and maintenance expenses, grants in lieu of taxes, depreciation and responsibility for interest and corporate taxes incurred on those elements of the electric utility plant in service necessary in whole or in part to provide electric service to the various classifications of utility customers, as well as an approved return on investment.

Where possible, costs are assigned directly to classes of service based upon information acquired from the financial books and records of the Company or through additional analyses or studies.

Costs not directly assigned are analyzed by functional responsibility in groupings of accounts, such as production, transmission, distribution and retail and are then allocated to the various classes of service on the basis of the respective demands, energy use, number of customers, and/or revenue associated with the functional responsibility appropriate for each class of service. In general, the demand component of cost

comprises those items that are incurred in order to produce and deliver electric energy to customers as called for by them. Sufficient infrastructure must be installed to supply peak demand as required, while maintaining a required reserve margin.

Plant investment increases as units and facilities grow to meet demand. Consequently, these costs are allocated based on contributions to system coincident demand. Distribution facilities are allocated based on non-coincident demand to recognize that this infrastructure must be sized to provide that capacity. Class non-coincident demands are the demands that are imposed on the distribution system and, in general, are substantially larger than coincident demands. Consequently, the cost of service elements that increase with plant size and capacity are classified as demand costs.

Energy related costs are those items that vary with the annual volume of energy supplied to the various classes of service provided by the Company.

The prime example of energy costs that vary with the volume of electricity generated and supplied is fuel costs. These costs increase as the quantity of fuel required to produce energy from generating units increase.

The customer components of cost are those items that vary with the number of customers served, and revenue related costs are those items that vary with the dollars of revenue received.

An example of customer costs is customer service field expenses, including meter reading and electric wiring inspection expenses.

Costs associated with the services related to miscellaneous revenue are not identified separately, but, rather, the miscellaneous revenue items are deducted from the overall cost assignment process.

Functionalization

The first step in the cost analysis is the **functionalization** of plant and expenses into the functional groups of production, transmission, distribution and retail. From the books and records of the Company, net plant investment is readily identifiable for production, transmission, and distribution functions. Likewise, expenses for operation and maintenance for production, transmission, distribution and retail are also readily identifiable. However, there are several components of plant, depreciation and expenses that are not available or identified on a production, transmission, or distribution basis. These items are functionalized prior to classification and allocation.

Classification

Following the functionalization step, production, transmission, distribution and retail plant and operating expenses are **classified**. Classification is the process by which plant and operating costs are determined to be demand, energy, or customer related.

Allocation Factors

The third step in conducting the cost study consists of the determination of those demand, energy or customer allocation factors that are necessary to allocate plant or operating expenses to the various classes of service.

Allocation

The fourth and final step is the **allocation** procedure. This step involves applying the allocation factors, determined in step 3, to the classified plant and operating expenses from step 2, to determine the overall cost assigned to each class of service based upon the total plant and expenses for the test period.

Exhibit 1 summarizes the results of the Cost of Service Study under present and proposed rates for the test period. The full analysis is provided in the various other Exhibits.

- Exhibits 2 through 10.
- Exhibits 2 and 3 detail the rate base analyses,
- Exhibits 4 to 6 show the analyses of operating costs and depreciation expense.
- Exhibit 7 contains the revenue analysis
- Exhibit 8 details the development of allocation factors.
- Exhibit 9 shows the analysis of sales and demand data.
- Exhibit 10 details the demand, energy and customer costs along with the revenue by class and the resulting Revenue/Cost Ratios for the test period under proposed rates.
- Exhibit 10A details the demand, energy and customer costs along with the revenue by class and the resulting Revenue/Cost Ratios under current rates for the test period.

1.2 Methodology

The method of cost assignment utilized is the Load Factor/3 Coincident Peak (LF/3 CP) method, as approved by the UARB in its September 29, 1995 Order NSPI-864.

This method considers both the demand and energy requirements of the various customer classes in allocating generation and transmission responsibility. It respects both the maximum demands the class places on the system as well as the extent to which the class uses the facilities on an ongoing basis.

A percentage of costs, equal to the system peak load factor percentage is considered energy related and allocated on the kWh at generation. The remaining costs are considered demand-related and are allocated based on the sum of three coincident peak demands at generation for December, January and February (the peak winter period). Environmental and fuel conversion assets in the rate base are extracted up front and classified 100% as energy-related.

1.2.1 Rate Base

Exhibit 2 contains the net plant investment in the various asset categories, allowance for working capital and allowance for materials and supplies. In keeping with the Board's decision from the 2005 Rate Application, dated March 31, 2005, changes were made in this exhibit and subsequent rate base exhibits (2A, 2B and 3) to include construction work in progress (CWIP), deferred charges, deferred credits and [redacted].

The net plant investment, allowance for working capital, allowance for materials and supplies, deferred charges, deferred credits and [redacted] that are directly assigned are identified and removed from the total Company balances to arrive at the amounts to be allocated.

Exhibit 3 details the allocation of rate base to the various customer classes.

The first allocation factors to be developed are those related to demand, energy sales and the number of customers. Exhibit 9A shows the projected energy sales for the test period and the quantity generated and purchased before line losses. Given these figures by class and the forecasted coincident peak demands by sector, load factors are applied to arrive at each class's demand contribution. Exhibit 9B makes use of the class non-coincident demands and the load levels of those customers known to take power at the various voltage levels, in order to arrive at the individual class responsibilities for non-coincident demand at the secondary and primary levels with losses included. These two exhibits provide the data necessary to calculate the demand and energy allocation factors in Exhibit 8. The calculation of these factors is simply the class amount divided by the total. The remaining allocation factors are developed throughout as needed.

With the demand, energy and customer factors developed, the allocation phase proceeds. Steam, hydro and LM6000 assets are allocated on the load factor and 3CP demand contribution, other gas turbine assets are allocated based on the 3CP demand only and wind assets are assigned 30% to 3CP demand and the remaining plant to energy.
Transmission plant is initially segregated between > 69 kV and < 138 kV voltage using a

76.6%/23.4% ratio. Both portions of these assets are classified on load factor and allocated on 3CP demand contribution to customer classes based on their required service voltage.

Distribution plant is more complex in its cost causalities than are the other functions. Substations are allocated in accordance with Exhibit 3B. The amounts invested in facilities that are dedicated to a single customer's use were identified and directly allocated to the customer's respective class. The remaining substation investment is allocated on the basis of primary demand levels. The totals for each class are carried forward as class allocations of substation investment as shown on Exhibit 3.

Pole and wire investment also requires a more detailed analysis since the total is made up of both demand and customer components. Exhibit 3C details the first step of the analysis. Based on construction and engineering estimates, 30% of the poles were estimated to be primary while the remainder was split 50% primary and 50% secondary. The total was divided accordingly and then split between customer and demand responsibilities based on 50% demand and 50% customer. The total pole investment, broken down into primary demand and customer and secondary demand and customer, is allocated on Exhibit 3D, by the appropriate allocation factors.

The analysis and allocation of wire investment is similar to that of poles and is detailed in Exhibits 3E and 3F.

Underground facilities were allocated on the basis of the totals of pole and wire investment. Line transformers that are used in the secondary system were allocated on secondary class non-coincident demands. Services were spread on a weighted customer basis.

Meter costs are allocated on Exhibit 3G. The average unit cost of installing a meter for each class was determined. These costs when multiplied by the number of customers in each class provide the cost causation relationships required for developing the allocation.

"Land" and "Other" assets, listed in Exhibit 3A, were allocated on the basis of total substation, pole and wire investments. The "Street Lighting" investment was assigned directly to the unmetered customers.

"General Property Plant" investment. listed in Exhibit 3, was allocated on the basis of all other plant investment. Finally, allowance for working capital, allowance for materials and supplies, deferred charges, deferred credits and [redacted] were allocated in accordance with their cost causalities as defined by the allocation factors used.

At this point, all Rate Base items have been assigned to the various classes recognizing the cost causation and cost utilization relationships defined above.

1.2.2 Operating Expense

The analysis of operating costs begins in Exhibit 4 with functionalization. In this step total operating costs are grouped according to production, transmission, distribution, retail and direct. The "Direct Expenses" column contains those costs that are not to be assigned to general customer classes because they represent costs incurred by BTL customers. "Corporate Groups" operating expenses have been assigned to each function based on their overall responsibility to each primary business operation within the Company. "Cost of Goods Sold" (Net of Retail Sales), "Grants in Lieu of Taxes", "Depreciation" (by function), "Interest" (net of AFUDC), "Preferred Dividends" and "Corporate Taxes" are assigned to each function based on various rate base functionalizations.

In Exhibit 5 the functionalized costs from Exhibit 4 are listed and sub-grouped where necessary in order to classify them as demand, energy and customer.

Exhibit 6 summarizes the next stage of the study which is the allocation of operating costs. First, those costs classified as "Demand" (generation, transmission and distribution) are allocated on the basis of the 3CP demand allocators.

Exhibit 6A contains the analysis of distribution operating costs in total and also the demand and customer breakdowns. Each of the component classifications are allocated using the same factors. The basic premise used throughout is that costs should be allocated in the same manner as their rate base counterparts. Substation costs are allocated according to substation investment. Overhead and underground expenses were assigned in relation to the pole and wire and underground investments. Line transformers are secondary demand related. Services expense was allocated to secondary customers. Metering expenses were allocated according to the meter investment per class. Communications is related to primary demand and street lighting was assigned directly to the unmetered class. Exhibit 6B details the analysis of customer service field expenses, for the distribution function, by class.

The second step requires the allocation of energy related costs such as fuel, purchased power, and operating and maintenance. These were allocated on the basis of energy generated and purchased.

Third, the customer related expenses are allocated. Again, the distribution costs are determined from Exhibit 6A. In Exhibit 6, "Billing Services" and "Call Centre" were assigned using total weighted customers. "Customer Service" (head office), "Electrical Wiring Inspection" (head office) and "Payment Services" costs were assigned using average customers. "Marketing and Sales" and "Meter Data Services" costs were allocated on the basis of defined responsibility commitments to each customer class. Exhibit 6C details the allocation of credit services expenses. First, the "Bad Debt Expense" is split between domestic and all other classes based on gross write-off experience. The other portion of bad debt expense is assigned to each class based on secondary customer revenue. The other operating portion is distributed on the basis of average number of customers.

Finally, depreciation is allocated by function as shown on Exhibit 6D. In Exhibit 6, grants in lieu of taxes are allocated on the basis of total production, transmission, distribution and retail net plant. Interest (net of AFUDC) preferred dividends and corporate taxes expense are allocated on the basis of total rate base assignment from

Exhibit 3. The total costs for each class are then determined and adjusted by non-rate revenue and the return (profit/loss) to arrive at the net cost to each customer class. The resultant total then becomes the input to rate design.

Using the total allocated costs for each class, a comparison is made with the revenues for each class to determine the percentage revenue to cost relationships. The results are shown on Exhibit 10, under proposed rates for the test year. Exhibit 10A has been provided to show the equivalent information under present rates.

NOVA SCOTIA POWER INC.
COST OF SERVICE STUDY ANALYSIS
REFERENCE GUIDE

"REDACTED"

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EXHIBIT 1

NOVA SCOTIA POWER INC.
SUMMARY OF REVENUE TO EXPENSE RECOVERY RATIOS

	2007	
CUSTOMER CLASS	PRESENT	PROPOSED
DOMESTIC	98.23	99.01
SMALL GENERAL	101.51	100.78
GENERAL	109.30	105.07
LARGE GENERAL	97.44	99.14
SMALL INDUSTRIAL	101.44	101.39
MEDIUM INDUSTRIAL	99.93	100.30
LARGE INDUSTRIAL	98.52	99.16
EXTRA LI INTERR. - 2	90.01	94.99
MUNICIPAL	96.25	99.14
UNMETERED	109.56	99.94
TOTAL	100.00	100.00

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
PRODUCTION PLANT						
(1) STEAM	$1,052,506	$1,052,506	$0	$0	$0	$0
(2) HYDRO	258,158	240,242	0	0	0	17,916
(3) WIND	3,023	3,023	0	0	0	0
(4) LM6000	62,469	62,469	0	0	0	0
(5) GAS TURBINE - OTHER	10,659	10,659	0	0	0	0
(6) TOTAL PROD. PLANT	1,386,815	1,368,899	0	0	0	17,916
(7) Transmission < 138kV	65,935	0	65,935	0	0	0
(8) Transmission > 69kV	215,838	0	215,838	0	0	0
(9) TRANSMISSION PLANT	281,773	0	281,773	0	0	0
DISTRIBUTION PLANT						
(10) LAND	2,711	0	0	2,711	0	0
(11) EASEMENTS & SURVEY	11,028	0	0	11,028	0	0
(12) OTHER	995	0	0	995	0	0
(13) SUBSTATIONS	29,362	0	0	29,362	0	0
(14) POLES & FIXTURES	134,571	0	0	134,571	0	0
(15) O.H. LINES	91,918	0	0	91,918	0	0
(16) U.G. LINES	24,968	0	0	24,968	0	0
(17) LINE TRANSFORMERS	123,013	0	0	123,013	0	0
(18) SERVICES	55,089	0	0	55,089	0	0
(19) METERS	21,716	0	0	21,716	0	0
(20) STREET LIGHTING	26,088	0	0	26,088	0	0
(21) TOTAL DIST. PLANT	521,459	0	0	521,459	0	0
(22) SUB-TOTAL	2,190,047	1,368,899	281,773	521,459	0	17,916
(23) GEN. PROPERTY PLANT	170,262	107,301	22,087	40,874	0	0
(24) TOT. PLT.IN SERVICE	2,360,309	1,476,200	303,860	562,333	0	17,916
Working Capital & Deferred Charges/Credits						
(25) CASH - FUEL	16,541	16,541	0	0	0	0
(26) CASH - OTHER	7,083	3,316	870	2,767	0	130
(27) MAT. & SUP. - FUEL	51,361	51,361	0	0	0	0
(28) MAT. & SUP. - OTHER	26,648	16,794	3,457	6,397	0	0
(29) DEF. CHG. - Financing	148,005	93,274	19,199	35,531	0	0
(30) DEF. CHG. - Tax	155,755	98,158	20,205	37,392	0	0
(31) DEF. CHG. - Pension	38,834	18,519	4,862	15,453	0	0
(32) DEF. CHG. - Steam Assets	506	506	0	0	0	0
(33) DEF. CHG. - Other	622	392	81	149	0	0
(34) DEF. CR. - ARO Steam	(67,950)	(67,950)	0	0	0	0
(35) DEF. CR. - ARO Hydro	(6,570)	(6,570)	0	0	0	0
(36) DEF. CR. - ARO CT	(2,677)	(2,677)	0	0	0	0
(37) DEF. CR. - Other	(3,754)	(3,754)	0	0	0	0
[redacted]	47,527	47,527	0	0	0	0
(39) TOT.WORKING CAPITAL	411,931	265,437	48,674	97,690	0	130
(40) TOTAL AVE. RATE BASE	$2,772,240	$1,741,637	$352,534	$660,023	$0	$18,046

EXHIBIT 2A
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NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
GENERATION FUNCTION				
(1) STEAM PLANT	$1,052,506	$939,394	$113,112	$0
(2) HYDRO PLANT	240,242	240,242	0	0
(3) WIND PLANT	3,023	3,023	0	0
(4) LM6000 PLANT	62,469	62,469	0	0
(5) GAS TURBINE PLANT - OTHER	10,659	10,659	0	0
(6) TOTAL GENERATION PLANT	1,368,899	1,255,787	113,112	0
(7) GENERAL PROPERTY PLANT	107,301	98,435	8,866	0
(8) TOTAL PLANT IN SERVICE	1,476,200	1,354,222	121,978	0
Working Capital & Deferred Charges/Credits:				
(9) CASH - FUEL	16,541	0	16,541	0
(10) CASH - OTHER	3,316	930	2,386	0
(11) MAT. & SUPPLIES - FUEL	51,361	0	51,361	0
(12) MAT. & SUPPLIES - OTHER	16,794	15,406	1,388	0
(13) DEF. CHG. - Financing	93,274	85,567	7,707	0
(14) DEF. CHG. - Tax	98,158	90,048	8,111	0
(15) DEF. CHG. - Pension	18,519	5,194	13,325	0
(16) DEF. CHG. - Steam Assets	506	452	54	0
(17) DEF. CHG. - Other	392	360	32	0
(18) DEF. CR. - ARO Steam	(67,950)	(60,647)	(7,303)	0
(19) DEF. CR. - ARO Hydro	(6,570)	(6,570)	0	0
(20) DEF. CR. - ARO CT	(2,677)	(2,677)	0	0
(21) DEF. CR. - Other	(3,754)	(3,351)	(403)	0
[redacted]	47,527	0	47,527	0
(23) SUB-TOTAL	265,437	124,711	140,726	0
(24) TOTAL GENERATION FUNCTION	**1,741,637**	**1,478,932**	**262,705**	**0**
TRANSMISSION FUNCTION				
(25) TRANSMISSION PLANT < 138kV	65,935	65,935	0	0
(26) GENERAL PROPERTY PLANT	5,168	5,168	0	0
(27) TOTAL PLANT IN SERVICE	71,103	71,103	0	0
Working Capital & Deferred Charges/Credits:				
(28) CASH - FUEL	0	0	0	0
(29) CASH - OTHER	211	74	137	0
(30) MAT. & SUPPLIES - FUEL	0	0	0	0
(31) MAT. & SUPPLIES - OTHER	809	809	0	0
(32) DEF. CHG. - Financing	4,493	4,493	0	0
(33) DEF. CHG. - Tax	4,728	4,728	0	0
(34) DEF. CHG. - Pension	1,181	414	767	0
(35) DEF. CHG. - Other	19	19	0	0
(36) SUB-TOTAL	11,441	10,536	905	0
(37) TOTAL TRANS. < 138kV	**82,544**	**81,639**	**905**	**0**

EXHIBIT 2A
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NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) TRANSMISSION PLANT > 69kV	215,838	215,838	0	0
(2) GENERAL PROPERTY PLANT	16,918	16,918	0	0
(3) TOTAL PLANT IN SERVICE	232,757	232,757	0	0
Working Capital & Deferred Charges/Credits:				
(4) CASH - FUEL	0	0	0	0
(5) CASH - OTHER	659	231	428	0
(6) MAT. & SUPPLIES - FUEL	0	0	0	0
(7) MAT. & SUPPLIES - OTHER	2,648	2,648	0	0
(8) DEF. CHG. - Financing	14,707	14,707	0	0
(9) DEF. CHG. - Tax	15,477	15,477	0	0
(10) DEF. CHG. - Pension	3,681	1,289	2,392	0
(11) DEF. CHG. - Other	62	62	0	0
(12) SUB-TOTAL	37,233	34,413	2,820	0
(13) TOTAL TRANS. > 69kV	**269,990**	**267,170**	**2,820**	**0**
(14) TOTAL TRANSMISSION FUNCTION	**$352,534**	**$348,809**	**$3,725**	**$0**
DISTRIBUTION FUNCTION				
DISTRIBUTION PLANT:				
(15) LAND	2,711	1,871	0	840
(16) EASEMENTS & SURVEY	11,028	7,611	0	3,417
(17) OTHER	995	687	0	308
(18) SUBSTATIONS	29,362	29,362	0	0
(19) POLES & FIXTURES	134,571	87,471	0	47,100
(20) O.H. LINES	91,918	59,747	0	32,171
(21) U.G. LINES	24,968	16,229	0	8,739
(22) LINE TRANSFORMERS	123,013	123,013	0	0
(23) SERVICES	55,089	0	0	55,089
(24) METERS	21,716	0	0	21,716
(25) STREET LIGHTING	26,088	26,088	0	0
(26) TOTAL DISTRIBUTION PLANT	521,459	352,079	0	169,380
(27) GENERAL PROPERTY PLANT	40,874	27,598	0	13,277
(28) TOTAL PLANT IN SERVICE	562,333	379,677	0	182,657
Working Capital & Deferred Charges/Credits:				
(29) CASH - FUEL	0	0	0	0
(30) CASH - OTHER	2,767	1,067	0	1,700
(31) MAT. & SUPPLIES - FUEL	0	0	0	0
(32) MAT. & SUPPLIES - OTHER	6,397	4,319	0	2,078
(33) DEF. CHG. - Financing	35,531	23,990	0	11,541
(34) DEF. CHG. - Tax	37,392	25,246	0	12,146
(35) DEF. CHG. - Pension	15,453	5,959	0	9,495
(36) DEF. CHG. - Other	149	101	0	49
(37) SUB-TOTAL	97,690	60,682	0	37,008
(38) TOTAL DISTRIBUTION FUNCTION	**660,023**	**440,359**	**0**	**219,665**

EXHIBIT 2A
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NOVA SCOTIA POWER INC.

CLASSIFICATION OF RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
RETAIL FUNCTION				
DISTRIBUTION PLANT:				
(1) SERVICES	0	0	0	0
(2) METERS	0	0	0	0
(3) TOTAL RETAIL PLANT	0	0	0	0
(4) GENERAL PROPERTY PLANT	0	0	0	0
(5) TOTAL PLANT IN SERVICE	0	0	0	0
Working Capital & Deferred Charges/Credits:				
(6) CASH - FUEL	0	0	0	0
(7) CASH - OTHER	0	0	0	0
(8) MAT. & SUPPLIES - FUEL	0	0	0	0
(9) MAT. & SUPPLIES - OTHER	0	0	0	0
(10) DEF. CHG. - Financing	0	0	0	0
(11) DEF. CHG. - Tax	0	0	0	0
(12) DEF. CHG. - Pension	0	0	0	0
(13) DEF. CHG. - Other	0	0	0	0
(14) SUB-TOTAL	0	0	0	0
(15) TOTAL RETAIL FUNCTION	**0**	**0**	**0**	**0**
(16) TOTAL AVE. RATE BASE	**$2,754,194**	**$2,268,100**	**$266,430**	**$219,665**

EXHIBIT 2B
PAGE 1 of 3

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
GENERATION FUNCTION									
(1) STEAM PLANT	$939,394	$113,112	$0	($610,418)	$610,418	$0	$328,976	$723,530	$0
(2) HYDRO PLANT	240,242	0	0	(156,109)	156,109	0	84,133	156,109	0
(3) WIND PLANT	3,023	0	0	(2,116)	2,116	0	907	2,116	0
(4) LM6000 PLANT	62,469	0	0	(40,592)	40,592	0	21,877	40,592	0
(5) GAS TURBINE PLANT - OTHER	10,659	0	0	0	0	0	10,659	0	0
(6) TOTAL GENERATION PLANT	1,255,787	113,112	0	(809,236)	809,236	0	446,551	922,348	0
(7) GENERAL PROPERTY PLANT	98,435	8,866	0	(63,432)	63,432	0	35,003	72,298	0
(8) TOTAL PLANT IN SERVICE	1,354,222	121,978	0	(872,668)	872,668	0	481,554	994,646	0
Working Capital & Deferred Charges/Credits:									
(9) CASH - FUEL	0	16,541	0	0	0	0	0	16,541	0
(10) CASH - OTHER	930	2,386	0	0	0	0	930	2,386	0
(11) MAT. & SUPPLIES - FUEL	0	51,361	0	0	0	0	0	51,361	0
(12) MAT. & SUPPLIES - OTHER	15,406	1,388	0	(9,928)	9,928	0	5,478	11,315	0
(13) DEF. CHG. - Financing	85,567	7,707	0	(55,140)	55,140	0	30,427	62,847	0
(14) DEF. CHG. - Tax	90,048	8,111	0	(58,027)	58,027	0	32,020	66,138	0
(15) DEF. CHG. - Pension	5,194	13,325	0	0	0	0	5,194	13,325	0
(16) DEF. CHG. - Steam Assets	452	54	0	(293)	293	0	158	348	0
(17) DEF. CHG. - Other	360	32	0	(232)	232	0	128	264	0
(18) DEF. CR. - ARO Steam	(60,647)	(7,303)	0	39,409	(39,409)	0	(21,239)	(46,711)	0
(19) DEF. CR. - ARO Hydro	(6,570)	0	0	4,269	(4,269)	0	(2,301)	(4,269)	0
(20) DEF. CR. - ARO CT	(2,677)	0	0	0	0	0	(2,677)	0	0
(21) DEF. CR. - Other	(3,351)	(403)	0	2,177	(2,177)	0	(1,173)	(2,581)	0
[redacted]X	0	47,527	0	0	0	0	0	47,527	0
(23) SUB-TOTAL	124,711	140,726	0	(77,765)	77,765	0	46,946	218,491	0
							0	0	0
(24) TOTAL GENERATION FUNCTION	1,478,932	262,705	0	(950,433)	950,433	0	528,500	1,213,137	0
TRANSMISSION FUNCTION									
(25) TRANSMISSION PLANT < 138kV	65,935	0	0	(42,844)	42,844	0	23,090	42,844	0
(26) GENERAL PROPERTY PLANT	5,168	0	0	(3,358)	3,358	0	1,810	3,358	0
(27) TOTAL PLANT IN SERVICE	71,103	0	0	(46,203)	46,203	0	24,900	46,203	0
Working Capital & Deferred Charges/Credits:									
(28) CASH - FUEL	0	0	0	0	0	0	0	0	0
(29) CASH - OTHER	74	137	0	0	0	0	74	137	0
(30) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(31) MAT. & SUPPLIES - OTHER	809	0	0	(526)	526	0	283	526	0
(32) DEF. CHG. - Financing	4,493	0	0	(2,919)	2,919	0	1,573	2,919	0
(33) DEF. CHG. - Tax	4,728	0	0	(3,072)	3,072	0	1,656	3,072	0
(34) DEF. CHG. - Pension	414	767	0	0	0	0	414	767	0
(35) DEF. CHG. - Other	19	0	0	(12)	12	0	7	12	0
(36) SUB-TOTAL	10,536	905	0	(6,529)	6,529	0	4,007	7,434	0
(37) TOTAL TRANS. < 138kV	81,639	905	0	(52,732)	52,732	0	28,907	53,637	0

EXHIBIT 2B
PAGE 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) TRANSMISSION PLANT > 69kV	215,838	0	0	(140,252)	140,252	0	75,587	140,252	0
(2) GENERAL PROPERTY PLANT	16,918	0	0	(10,994)	10,994	0	5,925	10,994	0
(3) TOTAL PLANT IN SERVICE	232,757	0	0	(151,245)	151,245	0	81,511	151,245	0
Working Capital & Deferred Charges/Credits:									
(4) CASH - FUEL	0	0	0	0	0	0	0	0	0
(5) CASH - OTHER	231	428	0	0	0	0	231	428	0
(6) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(7) MAT. & SUPPLIES - OTHER	2,648	0	0	(1,721)	1,721	0	927	1,721	0
(8) DEF. CHG. - Financing	14,707	0	0	(9,556)	9,556	0	5,150	9,556	0
(9) DEF. CHG. - Tax	15,477	0	0	(10,057)	10,057	0	5,420	10,057	0
(10) DEF. CHG. - Pension	1,289	2,392	0	0	0	0	1,289	2,392	0
(11) DEF. CHG. - Other	62	0	0	(40)	40	0	22	40	0
(12) SUB-TOTAL	34,413	2,820	0	(21,374)	21,374	0	13,039	24,194	0
(13) TOTAL TRANS. > 69kV	267,170	2,820	0	(172,619)	172,619	0	94,550	175,439	0
(14) TOTAL TRANSMISSION FUNCTION	$348,809	$3,725	$0	($225,352)	$225,352	$0	$123,457	$229,077	$0

EXHIBIT 2B
PAGE 3 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
DISTRIBUTION FUNCTION									
DISTRIBUTION PLANT:									
(1) LAND	$1,871	$0	$840	$0	$0	$0	$1,871	$0	$840
(2) EASEMENTS & SURVEY	7,611	0	3,417	0	0	0	7,611	0	3,417
(3) OTHER	687	0	308	0	0	0	687	0	308
(4) SUBSTATIONS	29,362	0	0	0	0	0	29,362	0	0
(5) POLES & FIXTURES	87,471	0	47,100	0	0	0	87,471	0	47,100
(6) O.H. LINES	59,747	0	32,171	0	0	0	59,747	0	32,171
(7) U.G. LINES	16,229	0	8,739	0	0	0	16,229	0	8,739
(8) LINE TRANSFORMERS	123,013	0	0	0	0	0	123,013	0	0
(9) SERVICES	0	0	55,089	0	0	0	0	0	55,089
(10) METERS	0	0	21,716	0	0	0	0	0	21,716
(11) STREET LIGHTING	26,088	0	0	0	0	0	26,088	0	0
(12) TOTAL DISTRIBUTION PLANT	352,079	0	169,380	0	0	0	352,079	0	169,380
(13) GENERAL PROPERTY PLANT	27,598	0	13,277	0	0	0	27,598	0	13,277
(14) TOTAL PLANT IN SERVICE	379,677	0	182,657	0	0	0	379,677	0	182,657
Working Capital & Deferred Charges/Credits:									
(15) CASH - FUEL	0	0	0	0	0	0	0	0	0
(16) CASH - OTHER	1,067	0	1,700	0	0	0	1,067	0	1,700
(17) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(18) MAT. & SUPPLIES - OTHER	4,319	0	2,078	0	0	0	4,319	0	2,078
(19) DEF. CHG. - Financing	23,990	0	11,541	0	0	0	23,990	0	11,541
(20) DEF. CHG. - Tax	25,246	0	12,146	0	0	0	25,246	0	12,146
(21) DEF. CHG. - Pension	5,959	0	9,495	0	0	0	5,959	0	9,495
(22) DEF. CHG. - Other	101	0	49	0	0	0	101	0	49
(23) SUB-TOTAL	60,682	0	37,008	0	0	0	60,682	0	37,008
(24) TOTAL DISTRIBUTION FUNCTION	$440,359	$0	$219,665	$0	$0	$0	$440,359	$0	$219,665
RETAIL FUNCTION									
DISTRIBUTION PLANT:									
(25) SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
(26) METERS	0	0	0	0	0	0	0	0	0
(27) TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(28) GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0
(29) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0
Working Capital & Deferred Charges/Credits:									
(30) CASH - FUEL	0	0	0	0	0	0	0	0	0
(31) CASH - OTHER	0	0	0	0	0	0	0	0	0
(32) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(33) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0
(34) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0
(35) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0
(36) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(37) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0
(38) SUB-TOTAL	0	0	0	0	0	0	0	0	0
(39) TOTAL RETAIL FUNCTION	0	0	0	0	0	0	0	0	0
(40) TOTAL AVE. RATE BASE	**$2,268,100**	**$266,430**	**$219,665**	**($1,175,784)**	**$1,175,784**	**$0**	**$1,092,316**	**$1,442,214**	**$219,665**

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND CLASSIFICATION												
GENERATION FUNCTION												
(1) STEAM PLANT	$328,976	$157,933	$8,022	$65,415	$9,174	$5,227	$12,456	$19,891	$41,018	$6,034	$3,806	D-3A
(2) HYDRO PLANT	84,133	40,390	2,052	16,729	2,346	1,337	3,185	5,087	10,490	1,543	973	D-3A
(3) WIND PLANT	907	435	22	180	25	14	34	55	113	17	10	D-3A
(4) LM6000 PLANT	21,877	10,502	533	4,350	610	348	828	1,323	2,728	401	253	D-3A
(5) GAS TURBINE PLANT - OTHER	10,659	5,117	260	2,119	297	169	404	644	1,329	195	123	D-3A
(6) TOTAL GENERATION PLANT	446,551	214,378	10,890	88,794	12,453	7,095	16,907	27,000	55,678	8,190	5,166	
(7) GEN. PROPERTY PLANT	35,003	16,804	854	6,960	976	556	1,325	2,116	4,364	642	405	P-7
(8) TOTAL PLANT IN SERVICE	481,554	231,182	11,743	95,754	13,429	7,651	18,232	29,116	60,042	8,832	5,571	
Working Capital & Deferred Charges/Credits:												
(9) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10) CASH - OTHER	930	446	23	185	26	15	35	56	116	17	11	O-1
(11) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(12) MAT. & SUPPLIES - OTHER	5,478	2,630	134	1,089	153	87	207	331	683	100	63	P-7
(13) DEF. CHG. - Financing	30,427	14,607	742	6,050	849	483	1,152	1,840	3,794	558	352	P-7
(14) DEF. CHG. - Tax	32,020	15,372	781	6,367	893	509	1,212	1,936	3,992	587	370	P-7
(15) DEF. CHG. - Pension	5,194	2,493	127	1,033	145	83	197	314	648	95	60	O-1
(16) DEF. CHG. - Steam Assets	158	76	4	31	4	3	6	10	20	3	2	D-3A
(17) DEF. CHG. - Other	128	61	3	25	4	2	5	8	16	2	1	P-7
(18) DEF. CR. - ARO Steam	(21,239)	(10,196)	(518)	(4,223)	(592)	(337)	(804)	(1,284)	(2,648)	(390)	(246)	D-3A
(19) DEF. CR. - ARO Hydro	(2,301)	(1,105)	(56)	(458)	(64)	(37)	(87)	(139)	(287)	(42)	(27)	D-3A
(20) DEF. CR. - ARO CT	(2,677)	(1,285)	(65)	(532)	(75)	(43)	(101)	(162)	(334)	(49)	(31)	D-3A
(21) DEF. CR. - Other	(1,173)	(563)	(29)	(233)	(33)	(19)	(44)	(71)	(146)	(22)	(14)	D-3A
[redacted]	0	0	0	0	0	0	0	0	0	0	0	D-3A
(23) SUB-TOTAL	46,946	22,537	1,145	9,335	1,309	746	1,777	2,838	5,853	861	543	
(24) TOTAL GEN. FUNCTION	528,500	253,719	12,888	105,089	14,738	8,397	20,010	31,955	65,896	9,693	6,115	
TRANSMISSION FUNCTION												
(25) TRANSMISSION PLANT < 138kV	23,090	12,664	643	5,245	736	419	999	1,595	0	484	305	D-3B
(26) GEN. PROPERTY PLANT	1,810	993	50	411	58	33	78	125	0	38	24	P-8A
(27) TOTAL PLANT IN SERVICE	24,900	13,657	694	5,657	793	452	1,077	1,720	0	522	329	
Working Capital & Deferred Charges/Credits:												
(28) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(29) CASH - OTHER	74	41	2	17	2	1	3	5	0	2	1	O-2A
(30) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(31) MAT. & SUPPLIES - OTHER	283	155	8	64	9	5	12	20	0	6	4	P-8A
(32) DEF. CHG. - Financing	1,573	863	44	357	50	29	68	109	0	33	21	P-8A
(33) DEF. CHG. - Tax	1,656	908	46	376	53	30	72	114	0	35	22	P-8A
(34) DEF. CHG. - Pension	414	227	12	94	13	8	18	29	0	9	5	O-2A
(35) DEF. CHG. - Other	7	4	0	2	0	0	0	0	0	0	0	P-8A
(36) SUB-TOTAL	4,007	2,197	112	910	128	73	173	277	0	84	53	
(37) TOTAL TRANS. < 138kV	28,907	15,854	805	6,567	921	525	1,250	1,997	0	606	382	

EXHIBIT 3
PAGE 2 OF 5

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TRANSMISSION PLANT > 69kV	75,587	36,287	1,843	15,030	2,108	1,201	2,862	4,570	9,424	1,386	875	D-3A
(2) GENERAL PROPERTY PLANT	5,925	2,844	144	1,178	165	94	224	358	739	109	69	P-8B
(3) TOTAL PLANT IN SERVICE	81,511	39,131	1,988	16,208	2,273	1,295	3,086	4,928	10,163	1,495	943	
Working Capital & Deferred Charges/Credits:												
(4) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(5) CASH - OTHER	231	111	6	46	6	4	9	14	29	4	3	O-2B
(6) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(7) MAT. & SUPPLIES - OTHER	927	445	23	184	26	15	35	56	116	17	11	P-8B
(8) DEF. CHG. - Financing	5,150	2,473	126	1,024	144	82	195	311	642	94	60	P-8B
(9) DEF. CHG. - Tax	5,420	2,602	132	1,078	151	86	205	328	676	99	63	P-8B
(10) DEF. CHG. - Pension	1,289	619	31	256	36	20	49	78	161	24	15	O-2B
(11) DEF. CHG. - Other	22	10	1	4	1	0	1	1	3	0	0	P-8B
(12) SUB-TOTAL	13,039	6,260	318	2,593	364	207	494	788	1,626	239	151	
(13) TOTAL TRANS. > 69kV	94,550	45,391	2,306	18,801	2,637	1,502	3,580	5,717	11,789	1,734	1,094	
(14) TOTAL TRANS. FUNCTION	123,457	61,245	3,111	25,368	3,558	2,027	4,830	7,714	11,789	2,340	1,476	
DISTRIBUTION FUNCTION												
(15) DISTRIBUTION PLANT	352,079	197,617	13,041	87,191	5,851	8,644	7,803	705	0	66	31,160	EXH. 3A
(16) GEN. PROPERTY PLANT	27,598	15,490	1,022	6,834	459	678	612	55	0	5	2,442	P-9
	379,677	213,107	14,063	94,025	6,309	9,322	8,415	761	0	71	33,603	
Working Capital & Deferred Charges/Credits:												
(17) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(18) CASH - OTHER	1,067	542	36	242	24	24	31	1	0	0	167	O-3
(19) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(20) MAT. & SUPPLIES - OTHER	4,319	2,424	160	1,070	72	106	96	9	0	1	382	P-9
(21) DEF. CHG. - Financing	23,990	13,465	889	5,941	399	589	532	48	0	4	2,123	P-9
(22) DEF. CHG. - Tax	25,246	14,170	935	6,252	420	620	560	51	0	5	2,234	P-9
(23) DEF. CHG. - Pension	5,959	3,027	200	1,351	133	135	174	5	0	0	933	O-3
(24) DEF. CHG. - Other	101	57	4	25	2	2	2	0	0	0	9	P-9
(25) SUB-TOTAL	60,682	33,686	2,223	14,880	1,049	1,477	1,394	114	0	11	5,849	
(26) TOTAL DIST. FUNCTION	440,359	246,793	16,286	108,905	7,358	10,799	9,809	874	0	81	39,452	
(27) TOTAL DEMAND	**$1,092,316**	**$561,758**	**$32,285**	**$239,362**	**$25,654**	**$21,223**	**$34,649**	**$40,543**	**$77,685**	**$12,114**	**$47,042**	

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION FUNCTION												
(1) STEAM PLANT	$723,530	$273,510	$15,452	$152,534	$25,671	$15,491	$35,660	$64,469	$121,723	$11,844	$7,177	E-1A
(2) HYDRO PLANT	156,109	59,013	3,334	32,911	5,539	3,342	7,694	13,910	26,263	2,555	1,548	E-1A
(3) WIND PLANT	2,116	800	45	446	75	45	104	189	356	35	21	E-1A
(4) LM6000 PLANT	40,592	15,345	867	8,558	1,440	869	2,001	3,617	6,829	664	403	E-1A
(5) GAS TURBINE PLANT - OTHER	0	0	0	0	0	0	0	0	0	0	0	E-1A
(6) TOTAL GENERATION PLANT	922,348	348,667	19,698	194,449	32,725	19,747	45,459	82,184	155,172	15,098	9,149	
(7) GENERAL PROPERTY PLANT	72,298	27,330	1,544	15,242	2,565	1,548	3,563	6,442	12,163	1,183	717	P-10
(8) TOTAL PLANT IN SERVICE	994,646	375,997	21,242	209,691	35,290	21,295	49,023	88,626	167,335	16,281	9,866	
Working Capital & Deferred Charges/Credits:												
(9) CASH - FUEL	16,541	6,253	353	3,487	587	354	815	1,474	2,783	271	164	E-1A
(10) CASH - OTHER	2,386	902	51	503	85	51	118	213	401	39	24	O-4
(11) MAT. & SUPPLIES - FUEL	51,361	19,416	1,097	10,828	1,822	1,100	2,531	4,576	8,641	841	509	E-1A
(12) MAT. & SUPPLIES - OTHER	11,315	4,277	242	2,386	401	242	558	1,008	1,904	185	112	P-10
(13) DEF. CHG. - Financing	62,847	23,758	1,342	13,249	2,230	1,346	3,098	5,600	10,573	1,029	623	P-10
(14) DEF. CHG. - Tax	66,138	25,002	1,412	13,943	2,347	1,416	3,260	5,893	11,127	1,083	656	P-10
(15) DEF. CHG. - Pension	13,325	5,037	285	2,809	473	285	657	1,187	2,242	218	132	O-4
(16) DEF. CHG. - Steam Assets	348	131	7	73	12	7	17	31	59	6	3	E-1A
(17) DEF. CHG. - Other	264	100	6	56	9	6	13	24	44	4	3	P-10
(18) DEF. CR. - ARO Steam	(46,711)	(17,658)	(998)	(9,848)	(1,657)	(1,000)	(2,302)	(4,162)	(7,858)	(765)	(463)	E-1A
(19) DEF. CR. - ARO Hydro	(4,269)	(1,614)	(91)	(900)	(151)	(91)	(210)	(380)	(718)	(70)	(42)	E-1A
(20) DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21) DEF. CR. - Other	(2,581)	(976)	(55)	(544)	(92)	(55)	(127)	(230)	(434)	(42)	(26)	E-1A
[redacted]	47,527	17,966	1,015	10,020	1,686	1,018	2,342	4,235	7,996	778	471	E-1A
(23) SUB-TOTAL	218,491	82,594	4,666	46,062	7,752	4,678	10,769	19,468	36,758	3,577	2,167	
(24) TOTAL GEN. FUNCTION	1,213,137	458,592	25,908	255,753	43,042	25,973	59,791	108,094	204,093	19,858	12,033	
TRANSMISSION FUNCTION												
(25) TRANSMISSION PLANT < 138kV	42,844	19,472	1,100	10,859	1,828	1,103	2,539	4,590	0	843	511	E-1B
(26) GENERAL PROPERTY PLANT	3,358	1,526	86	851	143	86	199	360	0	66	40	P-11A
(27) TOTAL PLANT IN SERVICE	46,203	20,998	1,186	11,711	1,971	1,189	2,738	4,950	0	909	551	
Working Capital & Deferred Charges/Credits:												
(28) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(29) CASH - OTHER	137	62	4	35	6	4	8	15	0	3	2	O-5A
(30) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(31) MAT. & SUPPLIES - OTHER	526	239	13	133	22	14	31	56	0	10	6	P-11A
(32) DEF. CHG. - Financing	2,919	1,327	75	740	125	75	173	313	0	57	35	P-11A
(33) DEF. CHG. - Tax	3,072	1,396	79	779	131	79	182	329	0	60	37	P-11A
(34) DEF. CHG. - Pension	767	349	20	195	33	20	45	82	0	15	9	O-5A
(35) DEF. CHG. - Other	12	6	0	3	1	0	1	1	0	0	0	P-11A
(36) SUB-TOTAL	7,434	3,379	191	1,884	317	191	441	796	0	146	89	
(37) TOTAL TRANS. < 138kV	53,637	24,377	1,377	13,595	2,288	1,381	3,178	5,746	0	1,056	640	

EXHIBIT 3
PAGE 4 OF 5

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TRANSMISSION PLANT > 69kV	140,252	53,018	2,995	29,568	4,976	3,003	6,913	12,497	23,595	2,296	1,391	E-1A
(2) GENERAL PROPERTY PLANT	10,994	4,156	235	2,318	390	235	542	980	1,850	180	109	P-11B
(3) TOTAL PLANT IN SERVICE	151,245	57,174	3,230	31,885	5,366	3,238	7,454	13,476	25,445	2,476	1,500	
Working Capital & Deferred Charges/Credits:												
(4) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(5) CASH - OTHER	428	162	9	90	15	9	21	38	72	7	4	O-5B
(6) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(7) MAT. & SUPPLIES - OTHER	1,721	650	37	363	61	37	85	153	289	28	17	P-11B
(8) DEF. CHG. - Financing	9,556	3,613	204	2,015	339	205	471	852	1,608	156	95	P-11B
(9) DEF. CHG. - Tax	10,057	3,802	215	2,120	357	215	496	896	1,692	165	100	P-11B
(10) DEF. CHG. - Pension	2,392	904	51	504	85	51	118	213	402	39	24	O-5B
(11) DEF. CHG. - Other	40	15	1	8	1	1	2	4	7	1	0	P-11B
(12) SUB-TOTAL	24,194	9,146	517	5,101	858	518	1,192	2,156	4,070	396	240	
(13) TOTAL TRANS. > 69kV	175,439	66,320	3,747	36,986	6,225	3,756	8,647	15,632	29,515	2,872	1,740	
(14) TOTAL TRANS. FUNCTION	229,077	90,697	5,124	50,581	8,512	5,137	11,825	21,378	29,515	3,927	2,380	
(15) TOTAL ENERGY	**$1,442,214**	**$549,288**	**$31,032**	**$306,334**	**$51,554**	**$31,110**	**$71,616**	**$129,473**	**$233,608**	**$23,785**	**$14,413**	

EXHIBIT 3
PAGE 5 OF 5

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
CUST. CLASSIFICATION												
DISTRIBUTION FUNCTION												
(1) DISTRIBUTION PLANT	$169,379	$147,432	$8,020	$9,692	$17	$2,075	$219	$54	$3	$5	$1,864	EXH. 3A
(2) GEN. PROPERTY PLANT	13,277	11,556	629	760	1	163	17	4	0	0	146	P-12
(3) TOTAL PLANT IN SERVICE	182,656	158,988	8,648	10,451	18	2,238	236	58	3	5	2,010	
WORKING CAPITAL:												
(4) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(5) CASH - OTHER	1,700	1,475	80	91	2	19	7	3	0	1	22	O-6
(6) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(7) MAT. & SUPPLIES - OTHER	2,078	1,809	98	119	0	25	3	1	0	0	23	P-12
(8) DEF. CHG. - Financing	11,541	10,046	546	660	1	141	15	4	0	0	127	P-12
(9) DEF. CHG. - Tax	12,146	10,572	575	695	1	149	16	4	0	0	134	P-12
(10) DEF. CHG. - Pension	9,495	8,239	448	506	12	104	40	20	1	4	121	O-6
(11) DEF. CHG. - Other	49	42	2	3	0	1	0	0	0	0	1	P-12
(12) SUB-TOTAL	37,008	32,183	1,751	2,074	16	439	81	31	2	5	426	
(13) TOTAL DIST. FUNCTION	219,664	191,171	10,399	12,525	34	2,677	317	89	5	10	2,437	
RETAIL FUNCTION												
(14) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(15) GEN. PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(16) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
WORKING CAPITAL:												
(17) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(18) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-7
(19) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(20) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-13
(21) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-13
(22) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-13
(23) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(24) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-13
(25) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(26) TOTAL RETAIL FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(27) TOTAL CUSTOMER	**219,664**	**191,171**	**10,399**	**12,525**	**34**	**2,677**	**317**	**89**	**5**	**10**	**2,437**	
(28) TOTAL AVE. RATE BASE	**$2,754,193**	**$1,302,217**	**$73,717**	**$558,222**	**$77,242**	**$55,009**	**$106,582**	**$170,104**	**$311,298**	**$35,909**	**$63,892**	

EXHIBIT 3A

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND												
(1) LAND	$1,871	$1,096	$72	$491	$54	$49	$72	$7	$0	$1	$28	P-3
(2) EASEMENTS & SURVEY	7,611	4,457	294	1,998	220	201	295	29	0	3	114	P-3
(3) OTHER	687	402	27	180	20	18	27	3	0	0	10	P-3
(4) SUBSTATIONS	29,362	16,293	1,075	7,433	1,068	750	1,596	667	0	62	418	EXH 3B
(5) POLES & FIXTURES	87,471	51,763	3,416	23,130	2,402	2,320	3,111	0	0	0	1,329	EXH 3D
(6) O.H. LINES	59,747	35,356	2,333	15,799	1,641	1,585	2,125	0	0	0	908	EXH 3F
(7) U.G. LINES	16,229	9,604	634	4,292	446	430	577	0	0	0	247	P-1
(8) LINE TRANSFORMERS	123,013	78,646	5,190	33,867	0	3,291	0	0	0	0	2,019	D-1
(9) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(10) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(11) STREET LIGHTING	26,088	0	0	0	0	0	0	0	0	0	26,088	DIRECT
(12) TOTAL DEMAND	352,079	197,617	13,041	87,191	5,851	8,644	7,803	705	0	66	31,160	
CUSTOMER												
(13) LAND	840	758	41	20	0	4	0	0	0	0	17	P-4
(14) EASEMENTS & SURVEY	3,417	3,082	168	81	0	16	1	0	0	0	69	P-4
(15) OTHER	308	278	15	7	0	1	0	0	0	0	6	P-4
(16) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(17) POLES & FIXTURES	47,100	42,490	2,311	1,110	1	226	12	1	0	0	948	EXH 3D
(18) O.H. LINES	32,171	29,022	1,579	758	1	155	8	1	0	0	648	EXH 3F
(19) U.G. LINES	8,738	7,883	429	206	0	42	2	0	0	0	176	P-2
(20) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(21) SERVICES	55,089	45,467	2,473	5,937	0	1,211	0	0	0	0	0	C-2
(22) METERS	21,716	18,451	1,004	1,573	15	419	196	51	3	4	0	EXH 3G
(23) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(24) TOTAL CUSTOMER	$169,379	$147,432	$8,020	$9,692	$17	$2,075	$219	$54	$3	$5	$1,864	
RETAIL												
(25) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(26) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(27) TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
SUMMARY												
(28) LAND	2,711	1,853	114	511	54	53	73	7	0	1	45	P-3 & 4
(29) EASEMENTS & SURVEY	11,028	7,540	462	2,079	220	217	295	29	0	3	183	P-3 & 4
(30) OTHER	995	680	42	188	20	20	27	3	0	0	17	P-3 & 4
(31) SUBSTATIONS	29,362	16,293	1,075	7,433	1,068	750	1,596	667	0	62	418	EXH 3B
(32) POLES & FIXTURES	134,571	94,253	5,727	24,240	2,403	2,547	3,123	1	0	0	2,277	EXH 3D
(33) O.H. LINES	91,918	64,379	3,912	16,557	1,641	1,739	2,133	1	0	0	1,555	EXH 3F
(34) U.G. LINES	24,967	17,487	1,063	4,498	446	472	579	0	0	0	423	P-1 & 2
(35) LINE TRANSFORMERS	123,013	78,646	5,190	33,867	0	3,291	0	0	0	0	2,019	D-1
(36) SERVICES	55,089	45,467	2,473	5,937	0	1,211	0	0	0	0	0	C-2
(37) METERS	21,716	18,451	1,004	1,573	15	419	196	51	3	4	0	EXH 3G
(38) STREET LIGHTING	26,088	0	0	0	0	0	0	0	0	0	26,088	DIRECT
(39) TOTAL AVE. RATE BASE	**$521,458**	**$345,049**	**$21,061**	**$96,882**	**$5,867**	**$10,720**	**$8,022**	**$759**	**$3**	**$70**	**$33,025**	

EXHIBIT 3B

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) DIST. BULK PWR.	(3) DIST. DED. BULK PWR.	(4) DIST. GENERAL	(5) DIST. DED. GENERAL
(1) TOT. DIST. SUBSTATIONS	$29,362	$26,403	$847	$1,969	$143
ALLOCATION					
(2) DOMESTIC	16,293	15,162	0	1,131	0
(3) SMALL GENERAL	1,075	1,001	0	75	0
(4) GENERAL	7,433	6,876	40	513	4
(5) GENERAL LARGE	1,068	992	0	74	2
(6) SMALL INDUSTRIAL	750	698	0	52	0
(7) MEDIUM INDUSTRIAL	1,596	1,285	201	96	14
(8) INDUSTRIAL LARGE	667	0	558	0	109
(9) EXTRA LI INTERR. - 2	0	0	0	0	0
(10) MUNICIPAL	62	0	48	0	14
(11) UNMETERED	418	389	0	29	0
(12) TOTAL	$29,362	$26,403	$847	$1,969	$143
ALLOCATION FACTOR		D-2	DIRECT	D-2	DIRECT

EXHIBIT 3C

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) TOTAL NET POLE COST	$134,571				
(2) PRIMARY ONLY (30%)	40,371	$40,371	$0	$0	$0
(3) 50% JOINT - PRI. (1)	47,100	23,550	23,550	0	0
(4) 50% JOINT - SEC. (1)	47,100	0	0	23,550	23,550
(5) TOTAL	$134,571	$63,921	$23,550	$23,550	$23,550

DEMAND COST - 50% }
} (1)
CUST. COST - 50% }

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$94,253	$36,707	$21,238	$15,056	$21,251
(2) SMALL GENERAL	5,727	2,422	1,155	994	1,156
(3) GENERAL	24,240	16,647	555	6,484	555
(4) GENERAL LARGE	2,403	2,402	1	0	0
(5) SMALL INDUSTRIAL	2,547	1,690	113	630	113
(6) MEDIUM INDUSTRIAL	3,123	3,111	12	0	0
(7) INDUSTRIAL LARGE	1	0	1	0	0
(8) EXTRA LI INTERR. - 2	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	2,277	942	474	386	474
(11) TOTAL	$134,571	$63,921	$23,550	$23,550	$23,550
ALLOCATION FACTOR		D-2	C-5	D-1	C-4

EXHIBIT 3E

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) TOTAL NET WIRE COST	$91,918				
(2) PRIMARY ONLY (30%)	27,575	$27,575	$0	$0	$0
(3) 50% JOINT - PRI. (1)	32,171	16,086	16,086	0	0
(4) 50% JOINT - SEC. (1)	32,171	0	0	16,086	16,086
(5) TOTAL	$91,918	$43,661	$16,086	$16,086	$16,086

DEMAND COST - 50% }
} (1)
CUST. COST - 50% }

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$64,379	$25,072	$14,507	$10,284	$14,516
(2) SMALL GENERAL	3,912	1,655	789	679	790
(3) GENERAL	16,557	11,370	379	4,429	379
(4) GENERAL LARGE	1,641	1,641	1	0	0
(5) SMALL INDUSTRIAL	1,739	1,154	77	430	77
(6) MEDIUM INDUSTRIAL	2,133	2,125	8	0	0
(7) INDUSTRIAL LARGE	1	0	1	0	0
(8) EXTRA LI INTERR. - 2	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	1,555	644	324	264	324
(11) TOTAL	$91,918	$43,661	$16,086	$16,086	$16,086
ALLOCATION FACTOR		D-2	C-5	D-1	C-4

EXHIBIT 3G

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2007

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST ($000)
(1) DOMESTIC	430,332	$34.00	$14,631,288	84.97	$18,451
(2) SMALL GENERAL	23,406	34.00	795,804	4.62	1,004
(3) GENERAL	11,239	111.00	1,247,529	7.24	1,573
(4) GENERAL LARGE	18	657.00	11,826	0.07	15
(5) SMALL INDUSTRIAL	2,293	145.00	332,485	1.93	419
(6) MEDIUM INDUSTRIAL	236	657.00	155,052	0.90	196
(7) INDUSTRIAL LARGE	30	1,338.00	40,140	0.23	51
(8) EXTRA LI INTERR. - 2	2	1,338.00	2,676	0.02	3
(9) MUNICIPAL	6	520.00	3,120	0.02	4
(10) UNMETERED	9,606	N/A	0	0.00	0
(11) TOTAL	477,168		$17,219,920	100.00	$21,716

EXHIBIT 4

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES
POWER PRODUCTION						
(1) FUEL	$466,625	$459,956	$0	$0	$0	$6,669
(2) PURCHASED POWER	32,099	31,776	0	0	0	323
(3) THERMAL - OPERATING & MAINT.	65,756	64,815	0	0	0	941
(4) HYDRO - OPERATING & MAINT.	7,975	6,462	0	0	0	1,513
(5) WIND - OPERATING & MAINT.	34	34	0	0	0	0
(6) LM6000 - OPERATING & MAINT.	285	285	0	0	0	0
(7) COMBUSTION TURBINE - OPER. & MAINT.	824	824	0	0	0	0
(8) ENERGY, FUELS & RISK MGMT.	3,625	3,625	0	0	0	0
(9) GENERATION DEVELOPMENT	5,878	5,878	0	0	0	0
(10) TOTAL PRODUCTION OPER. & MAINT.	84,377	81,922	0	0	0	2,455
CUSTOMER OPERATIONS:						
(11) TRANSMISSION & DISTRIBUTION	48,698	0	17,310	30,718	0	670
CUST. SERV. / MARKETING & SALES:						
(12) Qty. Ass., Comm., Call Ctr. & Rev. Ops.	28,978	0	0	186	28,792	0
OTHER OPERATING						
CORPORATE GROUPS:						
(13) EXECUTIVE MANAGEMENT	2,086	751	229	542	563	0
(14) CORP. SECRETARY & LEGAL SERVICES	6,105	2,198	672	1,587	1,648	0
(15) EXTERNAL RELATIONS & ENVIRONMENT	1,654	596	182	430	447	0
(16) REGULATORY AFFAIRS	5,473	1,970	602	1,423	1,478	0
(17) FINANCE GROUP	5,175	1,863	569	1,346	1,397	0
(18) ENTERPRISE SERVICES	12,963	3,370	3,500	4,667	1,426	0
(19) HUMAN RESOURCES	4,363	1,178	1,571	480	1,134	0
(20) SUB-TOTAL	37,819	11,926	7,325	10,475	8,093	0
(21) OTHER EXPENSES	1,014	365	111	264	274	0
(22) DIRECT ADMIN. & GEN. EXPENSE	0	(288)	(88)	(208)	(216)	801
(23) TOTAL OM&G EXPENSES	**200,884**	**93,924**	**24,658**	**41,433**	**36,943**	**3,925**
(24) COGS (NET OF SALES)	(391)	0	0	0	(391)	0
(25) GRANTS IN LIEU OF TAXES	33,437	20,898	4,302	7,961	0	277
DEPRECIATION:						
(26) STEAM	44,935	44,935	0	0	0	0
(27) HYDRO	6,100	5,534	0	0	0	566
(28) WIND	98	98	0	0	0	0
(29) LM6000	2,382	2,382	0	0	0	0
(30) OTHER GAS TURBINE	907	907	0	0	0	0
(31) TRANSMISSION > 69kV	3,542	0	3,542	0	0	0
(32) TRANSMISSION < 138kV	11,593	0	10,650	0	0	943
(33) DISTRIBUTION	43,515	0	0	43,515	0	0
(34) GENERAL PROPERTY	23,041	14,521	2,989	5,531	0	0
(35) INTEREST NET	126,145	78,198	15,829	29,635	0	2,483
(36) PREFERRED DIVIDENDS	14,100	8,839	1,789	3,350	0	122
(37) CORPORATE TAXES	87,621	54,938	11,120	20,820	0	743
(38) TOTAL EXPENSES	**$1,096,633**	**$816,907**	**$74,879**	**$152,244**	**$36,552**	**$16,051**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
GENERATION FUNCTION				
(1) FUEL	$459,956	$0	$459,956	$0
(2) PURCHASED POWER - FIXED	14,267	4,654	9,613	0
(3) PURCHASED POWER - VAR.	17,509	0	17,509	0
(4) OPER. & MAINT. - STEAM	84,062	23,034	61,027	0
(5) OPER. & MAINT. - HYDRO	8,424	2,308	6,116	0
(6) OPER. & MAINT. - LM6000	369	101	268	0
(7) OPER. & MAINT. - OTHER CT's	1,069	898	171	0
(8) GRANTS IN LIEU OF TAXES	20,898	6,817	14,081	0
DEPRECIATION:				
(9) STEAM	44,935	14,045	30,890	0
(10) HYDRO	5,534	1,938	3,596	0
(11) WIND	98	29	69	0
(12) LM6000	2,382	834	1,548	0
(13) GAS TURBINE - OTHER	907	907	0	0
(14) GENERAL PROPERTY	14,521	4,737	9,784	0
(15) INTEREST NET OF AFUDC	78,198	23,729	54,469	0
(16) PREFERRED DIVIDENDS	8,839	2,682	6,157	0
(17) CORPORATE TAXES	54,938	16,671	38,267	0
NON-OPERATING REVENUE:				
(18) EXPORT SALES	(8,548)	0	(8,548)	0
(19) OTHER REVENUE	(2,513)	(318)	(2,195)	0
(20) RETURN (PROFIT/LOSS)	60,688	18,416	42,272	0
(21) TOTAL GENERATION	**866,534**	**121,484**	**745,050**	**0**
TRANSMISSION FUNCTION				
Transmission < 138kV:				
(22) O&M < 138kV	5,990	2,098	3,892	0
(23) GRANTS IN LIEU OF TAXES	1,007	353	654	0
DEPRECIATION:				
(24) TRANSMISSION	3,542	1,240	2,302	0
(25) GENERAL PROPERTY	699	245	454	0
(26) INTEREST NET OF AFUDC	3,706	1,298	2,408	0
(27) PREFERRED DIVIDENDS	419	147	272	0
(28) CORPORATE TAXES	2,604	912	1,692	0
NON-OPERATING REVENUE:				
(29) OTHER REVENUE	(54)	(19)	(35)	0
(30) RETURN (PROFIT/LOSS)	2,876	1,007	1,869	0
(31) TOTAL < 138kV	**20,790**	**7,281**	**13,509**	**0**

EXHIBIT 5
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NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
Transmission > 69kV:				
(1) O&M > 69kV	18,669	6,538	12,131	0
(2) GRANTS IN LIEU OF TAXES	3,294	1,154	2,141	0
DEPRECIATION:				
(3) TRANSMISSION	10,650	3,730	6,921	0
(4) GENERAL PROPERTY	2,290	802	1,488	0
(5) INTEREST NET OF AFUDC	12,122	4,245	7,877	0
(6) PREFERRED DIVIDENDS	1,370	480	890	0
(7) CORPORATE TAXES	8,517	2,982	5,534	0
NON-OPERATING REVENUE:				
(8) OTHER REVENUE	(176)	(62)	(115)	0
(9) RETURN (PROFIT/LOSS)	9,408	3,295	6,113	0
(10) TOTAL > 69kV	**66,143**	**23,163**	**42,980**	**0**
(11) TOTAL TRANSMISSION	**$86,933**	**$30,444**	**$56,489**	**$0**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
DISTRIBUTION FUNCTION				
(1) SUBSTATIONS	$1,156	$1,156	$0	$0
(2) OVERHEAD LINES	30,487	19,817	0	10,670
(3) UNDERGROUND LINES	836	543	0	293
(4) LINE TRANSFORMERS	2,409	2,409	0	0
(5) METERS	249	0	0	249
(6) COMMUNICATIONS	1,958	1,958	0	0
(7) STREET LIGHTING	4,338	4,338	0	0
(8) GRANTS IN LIEU OF TAXES	7,961	5,311	0	2,649
DEPRECIATION:				
(9) DISTRIBUTION	43,515	29,380	0	14,135
(10) GENERAL PROPERTY	5,531	3,735	0	1,797
(11) INTEREST NET OF AFUDC	29,635	19,772	0	9,863
(12) PREFERRED DIVIDENDS	3,350	2,235	0	1,115
(13) CORPORATE TAXES	20,820	13,891	0	6,929
NON-OPERATING REVENUE:				
(14) OTHER REVENUE	(468)	(322)	0	(147)
(15) RETURN (PROFIT/LOSS)	22,999	15,345	0	7,654
(16) TOTAL DISTRIBUTION	**174,775**	**119,568**	**0**	**55,207**
RETAIL FUNCTION				
(17) QTY. ASSURANCE. & COMM.	4,321	0	0	4,321
(18) CALL CENTRE	11,522	0	0	11,522
(19) BILLING SERVICES	4,243	0	0	4,243
(20) ELECT. WIRING INSPECT. - H/O	263	0	0	263
(21) METER DATA SERVICES	845	0	0	845
(22) METER READING - FIELD	7,400	0	0	7,400
(23) ELECT. WIRING INSPECT. - FIELD	2,145	0	0	2,145
(24) PAYMENT SERVICES	1,099	0	0	1,099
(25) CREDIT SERVICES	296	0	0	296
(26) BAD DEBT EXPENSE	2,880	0	0	2,880
(27) MARKETING & SALES	1,929	0	0	1,929
(28) COGS (NET OF RETAIL SALES)	(391)	0	0	(391)
(29) GRANTS IN LIEU OF TAXES	0	0	0	0
(30) DEPRECIATION:				
(31) DISTRIBUTION	0	0	0	0
(32) GENERAL PROPERTY	0	0	0	0
(33) INTEREST NET OF AFUDC	0	0	0	0
(34) PREFERRED DIVIDENDS	0	0	0	0
(35) CORPORATE TAXES	0	0	0	0
NON-OPERATING REVENUE:				
(36) LATE PAYMENT CHARGE	(3,743)	0	0	(3,743)
(37) MISC. ELECTRIC	(2,238)	0	0	(2,238)
(38) OTHER REVENUE	(112)	0	0	(112)
(39) RETURN (PROFIT/LOSS)	0	0	0	0
(40) TOTAL RETAIL	**30,459**	**0**	**0**	**30,459**
(41) TOTAL NET EXPENSES	**$1,158,701**	**$271,496**	**$801,540**	**$85,665**

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND CLASSIFICATION												
GENERATION												
(1) FUEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	D-3A
(2) PURCH. POWER- FIXED	4,654	2,234	113	925	130	74	176	281	580	85	54	D-3A
(3) OPER. & MAINT. - STEAM	23,034	11,058	562	4,580	642	366	872	1,393	2,872	422	267	D-3A
(4) OPER. & MAINT. - HYDRO	2,308	1,108	56	459	64	37	87	140	288	42	27	D-3A
(5) OPER. & MAINT. - LM6000	101	49	2	20	3	2	4	6	13	2	1	D-3A
(6) OPER. & MAINT. - OTHER CT's	898	431	22	179	25	14	34	54	112	16	10	D-3A
(7) GRANTS IN LIEU	6,817	3,273	166	1,356	190	108	258	412	850	125	79	P-7
(8) DEPRECIATION	22,491	10,797	548	4,472	627	357	852	1,360	2,804	412	260	EXH 6D
(9) INTEREST NET OF AFUDC	23,729	11,392	579	4,718	662	377	898	1,435	2,959	435	275	P-14
(10) PREFERRED DIVIDENDS	2,682	1,288	65	533	75	43	102	162	334	49	31	P-14
(11) CORPORATE TAXES	16,671	8,003	407	3,315	465	265	631	1,008	2,079	306	193	P-14
NON-OPERATING REVENUE:												
(12) OTHER REVENUE	(318)	(153)	(8)	(63)	(9)	(5)	(12)	(19)	(40)	(6)	(4)	O-8
(13) RETURN (PROFIT/LOSS)	18,416	8,841	449	3,662	514	293	697	1,113	2,296	338	213	P-14
(14) INTERR. RIDER DMD ADJ.	(6,928)	0	0	0	0	0	0	(6,928)	0	0	0	DIRECT
(15) ALLOC. OF INTERR. DMD. ADJ.	6,928	4,045	205	1,675	235	134	319	62	0	155	97	D-4
(16) ELIIR-2 INTERR. DMD. ADJ.	(16,996)	0	0	0	0	0	0	0	(16,996)	0	0	DIRECT
(17) ALLOC. OF ELIIR-2 INT. DMD. ADJ.	16,996	9,923	504	4,110	576	328	783	153	0	379	239	D-4
(18) ELIIR-2 PRIORITY INT. DMD ADJ.	(2,549)	0	0	0	0	0	0	0	(2,549)	0	0	DIRECT
(19) ALLOC. OF ELIIR-2 PRI. INT. DMD. ADJ.	2,549	1,398	71	579	81	46	110	176	0	53	34	D-3B
(20) TOTAL GENERATION	121,484	73,687	3,743	30,521	4,280	2,439	5,811	809	(4,398)	2,815	1,776	
TRANSMISSION												
Transmission < 138kV												
(21) OPERATING & MAINT.	2,098	1,150	58	477	67	38	91	145	0	44	28	D-3B
(22) GRANTS IN LIEU	353	193	10	80	11	6	15	24	0	7	5	P-8A
(23) DEPRECIATION	1,485	815	41	337	47	27	64	103	0	31	20	EXH 6D
(24) INTEREST NET OF AFUDC	1,298	712	36	295	41	24	56	90	0	27	17	P-15A
(25) PREFERRED DIVIDENDS	147	80	4	33	5	3	6	10	0	3	2	P-15A
(26) CORPORATE TAXES	912	500	25	207	29	17	39	63	0	19	12	P-15A
NON-OPERATING REVENUE:												
(27) OTHER REVENUE	(19)	(10)	(1)	(4)	(1)	(0)	(1)	(1)	0	(0)	(0)	O-9A
(28) RETURN (PROFIT/LOSS)	1,007	552	28	229	32	18	44	70	0	21	13	P-15A
(29) TOTAL < 138kV	$7,281	$3,993	$203	$1,654	$232	$132	$315	$503	$0	$153	$96	

EXHIBIT 6
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NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
Transmission > 69kV												
(1) OPERATING & MAINT.	6,538	3,139	159	1,300	182	104	248	395	815	120	76	D-3A
(2) GRANTS IN LIEU	1,154	554	28	229	32	18	44	70	144	21	13	P-8B
(3) DEPRECIATION	4,532	2,175	111	901	126	72	172	274	565	83	52	EXH 6D
(4) INTEREST NET OF AFUDC	4,245	2,038	104	844	118	67	161	257	529	78	49	P-15B
(5) PREFERRED DIVIDENDS	480	230	12	95	13	8	18	29	60	9	6	P-15B
(6) CORPORATE TAXES	2,982	1,432	73	593	83	47	113	180	372	55	35	P-15B
NON-OPERATING REVENUE:												
(7) OTHER REVENUE	(62)	(30)	(2)	(12)	(2)	(1)	(2)	(4)	(8)	(1)	(1)	O-9B
(8) RETURN (PROFIT/LOSS)	3,295	1,582	80	655	92	52	125	199	411	60	38	P-15B
(9) TOTAL > 69kV	23,163	11,120	565	4,606	646	368	877	1,401	2,888	425	268	
(10) TOTAL TRANSMISSION	30,444	15,113	768	6,260	878	500	1,192	1,903	2,888	577	364	
DISTRIBUTION												
(11) OPERATING & MAINT.	30,221	15,355	1,013	6,850	675	686	882	26	0	2	4,732	EXH 6A
(12) GRANTS IN LIEU	5,311	2,981	197	1,315	88	130	118	11	0	1	470	P-9
(13) DEPRECIATION	33,115	18,587	1,227	8,201	550	813	734	66	0	6	2,931	EXH 6D
(14) INTEREST NET OF AFUDC	19,771	11,081	731	4,890	330	485	440	39	0	4	1,771	P-16
(15) PREFERRED DIVIDENDS	2,235	1,253	83	553	37	55	50	4	0	0	200	P-16
(16) CORPORATE TAXES	13,891	7,785	514	3,435	232	341	309	28	0	3	1,244	P-16
NON-OPERATING REVENUE:												
(17) OTHER REVENUE	(323)	(175)	(12)	(78)	(6)	(8)	(8)	(1)	0	0	(35)	O-10
(18) RETURN (PROFIT/LOSS)	15,345	8,600	568	3,795	256	376	342	30	0	3	1,375	P-16
(19) TOTAL DISTRIBUTION	119,566	65,467	4,321	28,961	2,162	2,878	2,867	204	0	20	12,688	
(20) TOTAL DEMAND	$271,494	$154,267	$8,832	$65,741	$7,320	$5,817	$9,871	$2,916	($1,510)	$3,412	$14,828	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION												
(1) FUEL	$459,958	$173,883	$9,822	$97,031	$16,320	$9,856	$22,667	$40,949	$77,352	$7,526	$4,552	DIRECT
(2) PURCH. POWER- FIXED	9,613	3,634	205	2,027	341	206	474	857	1,617	157	95	E-1
(3) PURCH. POWER- VAR.	17,509	6,619	374	3,691	621	375	863	1,560	2,946	287	174	E-1
(4) OPER. & MAINT. - STEAM	61,027	23,070	1,303	12,866	2,165	1,307	3,008	5,438	10,267	999	605	E-1
(5) OPER. & MAINT. - HYDRO	6,116	2,312	131	1,289	217	131	301	545	1,029	100	61	E-1
(6) OPER. & MAINT. - LM6000	268	101	6	57	10	6	13	24	45	4	3	E-1
(7) OPER. & MAINT. - OTHER CT's	171	65	4	36	6	4	8	15	29	3	2	E-1
(8) GRANTS IN LIEU	14,081	5,323	301	2,968	500	301	694	1,255	2,369	230	140	P-10
(9) DEPRECIATION	45,886	17,346	980	9,674	1,628	982	2,262	4,089	7,720	751	455	EXH 6D
(10) INTEREST NET OF AFUDC	54,469	20,590	1,163	11,483	1,933	1,166	2,685	4,853	9,164	892	540	P-17
(11) PREFERRED DIVIDENDS	6,157	2,327	131	1,298	218	132	303	549	1,036	101	61	P-17
(12) CORPORATE TAXES	38,267	14,466	817	8,067	1,358	819	1,886	3,410	6,438	626	380	P-17
NON-OPERATING REVENUE:												
(13) EXPORT SALES	(8,548)	(3,231)	(183)	(1,802)	(303)	(183)	(421)	(762)	(1,438)	(140)	(85)	EXH 7
(14) OTHER REVENUE	(2,195)	(830)	(47)	(463)	(78)	(47)	(108)	(195)	(369)	(36)	(22)	O-11
(15) RETURN (PROFIT/LOSS)	42,272	15,980	903	8,912	1,500	905	2,083	3,767	7,112	692	419	P-17
(16) TOTAL GENERATION	745,052	281,654	15,911	157,134	26,435	15,960	36,718	66,352	125,315	12,192	7,380	
TRANSMISSION												
Transmission < 138kV												
(17) OPERATING & MAINT.	3,892	1,769	100	987	166	100	231	417	0	77	46	E-1B
(18) GRANTS IN LIEU	654	297	17	166	28	17	39	70	0	13	8	P-11A
(19) DEPRECIATION	2,756	1,253	71	699	118	71	163	295	0	54	33	EXH 6D
(20) INTEREST NET	2,408	1,095	62	610	103	62	143	258	0	47	29	P-18A
(21) PREFERRED DIVIDENDS	272	124	7	69	12	7	16	29	0	5	3	P-18A
(22) CORPORATE TAXES	1,692	769	43	429	72	44	100	181	0	33	20	P-18A
NON-OPERATING REVENUE:												
(23) OTHER REVENUE	(35)	(16)	(1)	(9)	(1)	(1)	(2)	(4)	0	(1)	(0)	O-12A
(24) RETURN (PROFIT/LOSS)	1,869	849	48	474	80	48	111	200	0	37	22	P-18A
(25) TOTAL < 138kV	13,509	6,140	347	3,424	576	348	800	1,447	0	266	161	
Transmission > 69kV												
(26) OPERATING & MAINT.	12,131	4,586	259	2,557	430	260	598	1,081	2,041	199	120	E-1A
(27) GRANTS IN LIEU	2,141	809	46	451	76	46	106	191	360	35	21	P-11B
(28) DEPRECIATION	8,408	3,179	180	1,773	298	180	414	749	1,415	138	83	EXH 6D
(29) INTEREST NET	7,877	2,978	168	1,661	279	169	388	702	1,325	129	78	P-18B
(30) PREFERRED DIVIDENDS	890	337	19	188	32	19	44	79	150	15	9	P-18B
(31) CORPORATE TAXES	5,534	2,092	118	1,167	196	118	273	493	931	91	55	P-18B
NON-OPERATING REVENUE:												
(32) OTHER REVENUE	(115)	(43)	(2)	(24)	(4)	(2)	(6)	(10)	(19)	(2)	(1)	O-12B
(33) RETURN (PROFIT/LOSS)	6,113	2,311	131	1,289	217	131	301	545	1,028	100	61	P-18B
(34) TOTAL > 69kV	42,980	16,247	918	9,061	1,525	920	2,118	3,830	7,231	704	426	
(35) TOTAL TRANSMISSION	56,489	22,387	1,265	12,485	2,101	1,268	2,919	5,277	7,231	969	587	
(36) TOTAL ENERGY	**$801,541**	**$304,041**	**$17,175**	**$169,619**	**$28,536**	**$17,227**	**$39,637**	**$71,628**	**$132,546**	**$13,162**	**$7,968**	

EXHIBIT 6
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
CUST. CLASSIFICATION												
DISTRIBUTION												
(1) OPERATING & MAINT.	$20,756	$18,011	$980	$1,107	$25	$227	$88	$43	$3	$8	$264	EXH 6A
(2) GRANTS IN LIEU	2,649	2,306	125	152	0	32	3	1	0	0	29	P-12
(3) DEPRECIATION	15,931	13,867	754	912	2	195	21	5	0	0	175	EXH 6D
(4) INTEREST NET OF AFUDC	9,863	8,583	467	562	2	120	14	4	0	0	109	P-19
(5) PREFERRED DIVIDENDS	1,115	970	53	64	0	14	2	0	0	0	12	P-19
(6) CORPORATE TAXES	6,929	6,030	328	395	1	84	10	3	0	0	77	P-19
NON-OPERATING REVENUE:												
(7) OTHER REVENUE	(147)	(128)	(7)	(8)	(0)	(2)	(0)	(0)	(0)	(0)	(2)	O-13
(8) RETURN (PROFIT/LOSS)	7,654	6,661	362	436	1	93	11	3	0	0	85	P-19
(9) TOTAL DISTRIBUTION	64,751	56,302	3,062	3,620	31	764	148	59	4	10	750	
RETAIL												
(10) OPERATING & MAINT.	0	0	0	0	0	0	0	0	0	0	0	EXH 6A
(11) CUST. SERV. - H/O	4,321	3,897	212	102	0	21	2	0	0	0	87	C-1
(12) CALL CENTRE	11,522	8,981	488	1,173	38	239	123	63	4	13	401	C-3
(13) BILLING SERVICES	4,243	3,307	180	432	14	88	45	23	2	5	148	C-3
(14) ELECT. WIRING INSP. - H/O	263	237	13	6	0	1	0	0	0	0	5	C-1
(15) METER DATA SERVICES	845	38	37	88	114	88	88	165	139	88	0	O-16
(15) PAYMENT SERVICES	1,099	992	54	26	0	5	1	0	0	0	22	C-1
(16) CREDIT SERVICES	3,176	2,686	60	386	0	38	0	0	0	0	6	EXH 6C
(17) MARKETING & SALES	1,929	731	58	135	29	106	208	316	316	29	0	O-15
(18) COGS (NET OF SALES)	(391)	(352)	(19)	(9)	(0)	(2)	(0)	(0)	(0)	(0)	(8)	C-1
(19) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	N/A
(20) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	N/A
(21) INTEREST NET OF AFUDC	0	0	0	0	0	0	0	0	0	0	0	N/A
(22) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	N/A
(23) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	N/A
NON-OPERATING REVENUE:												
(24) LATE PAYMENT CHARGE	(3,743)	(2,902)	(88)	(647)	0	(50)	(43)	0	0	0	(12)	EXH 7
(25) MISC. ELECTRIC	(2,238)	(2,078)	(127)	(15)	0	0	0	0	0	0	(19)	EXH 7
(26) OTHER REVENUE	(112)	(85)	(5)	(10)	(1)	(2)	(2)	(2)	(2)	(1)	(3)	O-14
(27) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	N/A
(28) TOTAL RETAIL	20,914	15,451	863	1,667	194	532	422	565	460	133	627	
(29) TOTAL CUSTOMER	85,665	71,754	3,926	5,286	225	1,297	571	624	463	144	1,377	
(30) TOTAL NET EXPENSES	$1,158,701	$530,062	$29,933	$240,647	$36,082	$24,341	$50,078	$75,168	$131,500	$16,717	$24,173	

EXHIBIT 6A

NOVA SCOTIA POWER INC.

ALLOCATION OF DISTRIBUTION OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND												
(1) SUBSTATIONS	$1,156	$642	$42	$293	$42	$30	$63	$26	$0	$2	$16	P-5
(2) OVERHEAD LINES	19,817	11,727	774	5,240	544	526	705	0	0	0	301	P-1
(3) UNDERGROUND LINES	543	322	21	144	15	14	19	0	0	0	8	P-1
(4) LINE TRANSFORMERS	2,409	1,540	102	663	0	64	0	0	0	0	40	D-1
(5) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(6) COMMUNICATIONS	1,958	1,124	74	510	74	52	95	0	0	0	29	D-2
(7) STREET LIGHTING	4,338	0	0	0	0	0	0	0	0	0	4,338	DIRECT
(8) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(9) TOTAL DEMAND	30,221	15,355	1,013	6,850	675	686	882	26	0	2	4,732	
CUSTOMER												
(10) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(11) OVERHEAD LINES	10,670	9,626	524	251	0	51	3	0	0	0	215	P-2
(12) UNDERGROUND LINES	293	264	14	7	0	1	0	0	0	0	6	P-2
(13) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(14) METERS	249	211	11	18	0	5	2	1	0	0	0	P-6
(15) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(16) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(17) CUSTOMER SERVICE	9,545	7,910	430	831	25	170	83	42	3	8	43	EXHIBIT 6B
(18) TOTAL CUSTOMER	20,756	18,011	980	1,107	25	227	88	43	3	8	264	
RETAIL												
(19) METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(20) TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
SUMMARY												
(21) SUBSTATIONS	1,156	642	42	293	42	30	63	26	0	2	16	P-3
(22) OVERHEAD LINES	30,487	21,353	1,297	5,492	544	577	708	0	0	0	516	P-1
(23) UNDERGROUND LINES	836	586	36	151	15	16	19	0	0	0	14	P-1
(24) LINE TRANSFORMERS	2,409	1,540	102	663	0	64	0	0	0	0	40	D-1
(25) METERS	249	211	11	18	0	5	2	1	0	0	0	P-6
(26) COMMUNICATIONS	1,958	1,124	74	510	74	52	95	0	0	0	29	D-2
(27) STREET LIGHTING	4,338	0	0	0	0	0	0	0	0	0	4,338	DIRECT
(28) CUSTOMER SERVICE	9,545	7,910	430	831	25	170	83	42	3	8	43	EXHIBIT 6B
(29) TOTAL DISTRIBUTION	**$50,978**	**$33,366**	**$1,993**	**$7,957**	**$700**	**$913**	**$970**	**$69**	**$3**	**$11**	**$4,996**	

EXHIBIT 6B

NOVA SCOTIA POWER INC.

ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) METER READING	(4) WIRING INSPECTION
(1) DOMESTIC	$7,910	$5,976	$1,934
(2) SMALL GENERAL	430	325	105
(3) GENERAL	831	780	51
(4) GENERAL LARGE	25	25	0
(5) SMALL INDUSTRIAL	170	159	10
(6) MEDIUM INDUSTRIAL	83	82	1
(7) INDUSTRIAL LARGE	42	42	0
(8) EXTRA LI INTERR. - 2	3	3	0
(9) MUNICIPAL	8	8	0
(10) UNMETERED	43	0	43
(11) TOTAL	$9,545	$7,400	$2,145
ALLOCATION FACTOR		C-6	C-1

EXHIBIT 6C

NOVA SCOTIA POWER INC.

ALLOCATION OF CREDIT SERVICES EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$2,419	$0	$2,419	$267	$2,686
(2) SMALL GENERAL	0	45	45	15	60
(3) GENERAL	0	379	379	7	386
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	37	37	1	38
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) INDUSTRIAL LARGE	0	0	0	0	0
(8) EXTRA LI INTERR. - 2	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	6	6
(11) TOTAL	$2,419	$461	$2,880	$296	$3,176
ALLOCATION FACTOR	DIRECT	R-1		C-1	

DOMESTIC - 84 %

EXHIBIT 6D
Page 1 of 2

NOVA SCOTIA POWER INC.
ALLOCATION OF DEPRECIATION EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND CLASSIFICATION												
GENERATION FUNCTION												
(1) STEAM PRODUCTION	$14,045	$6,743	$343	$2,793	$392	$223	$532	$849	$1,751	$258	$162	D-3A
(2) HYDRO PRODUCTION	1,938	930	47	385	54	31	73	117	242	36	22	D-3A
(3) WIND PRODUCTION	29	14	1	6	1	0	1	2	4	1	0	D-3A
(4) LM6000 PRODUCTION	834	400	20	166	23	13	32	50	104	15	10	D-3A
(5) GAS TURBINE PROD. - OTHER	907	435	22	180	25	14	34	55	113	17	10	D-3A
(6) GENERAL PROPERTY	4,737	2,274	116	942	132	75	179	286	591	87	55	P-7
(7) TOTAL GENERATION FUNCTION	22,491	10,797	548	4,472	627	357	852	1,360	2,804	412	260	
TRANSMISSION FUNCTION												
(8) TRANSMISSION PLANT < 138kV	1,240	680	35	282	40	23	54	86	0	26	16	D-3B
(9) GENERAL PROPERTY	245	134	7	56	8	4	11	17	0	5	3	P-8A
TOTAL < 138kV	1,485	815	41	337	47	27	64	103	0	31	20	
(10) TRANSMISSION PLANT > 69kV	3,730	1,791	91	742	104	59	141	226	465	68	43	D-3A
(11) GENERAL PROPERTY	802	385	20	159	22	13	30	48	100	15	9	P-8B
(12) TOTAL > 69kV	4,532	2,175	111	901	126	72	172	274	565	83	52	
(13) TOTAL TRANSMISSION FUNCTION	6,017	2,990	152	1,238	174	99	236	377	565	114	72	
DISTRIBUTION FUNCTION												
(14) DISTRIBUTION PLANT	29,380	16,491	1,088	7,276	488	721	651	59	0	5	2,600	P-9
(15) GENERAL PROPERTY	3,735	2,096	138	925	62	92	83	7	0	1	331	P-9
(16) TOTAL DISTRIBUTION FUNCTION	33,115	18,587	1,227	8,201	550	813	734	66	0	6	2,931	
(17) TOTAL DEMAND	**61,623**	**32,374**	**1,927**	**13,911**	**1,351**	**1,269**	**1,821**	**1,803**	**3,369**	**533**	**3,263**	
ENERGY CLASSIFICATION												
GENERATION FUNCTION												
(18) STEAM PRODUCTION	30,890	11,677	660	6,512	1,096	661	1,522	2,752	5,197	506	306	E-1A
(19) HYDRO PRODUCTION	3,596	1,359	77	758	128	77	177	320	605	59	36	E-1A
(20) WIND PRODUCTION	69	26	1	14	2	1	3	6	12	1	1	E-1A
(21) LM6000 PRODUCTION	1,548	585	33	326	55	33	76	138	260	25	15	E-1A
(22) GAS TURBINE PROD. - OTHER	0	0	0	0	0	0	0	0	0	0	0	E-1A
(23) GENERAL PROPERTY	9,784	3,699	209	2,063	347	209	482	872	1,646	160	97	P-10
(24) TOTAL GENERATION FUNCTION	45,886	17,346	980	9,674	1,628	982	2,262	4,089	7,720	751	455	
TRANSMISSION FUNCTION												
(25) TRANSMISSION PLANT < 138kV	2,302	1,046	59	583	98	59	136	247	0	45	27	E-1B
(26) GENERAL PROPERTY	454	207	12	115	19	12	27	49	0	9	5	P-11A
(27) TOTAL < 138kV	2,756	1,253	71	699	118	71	163	295	0	54	33	
(28) TRANSMISSION PLANT > 69kV	6,921	2,616	148	1,459	246	148	341	617	1,164	113	69	E-1A
(29) GENERAL PROPERTY	1,488	562	32	314	53	32	73	133	250	24	15	P-11B
(30) TOTAL > 69kV	8,408	3,179	180	1,773	298	180	414	749	1,415	138	83	
(31) TOTAL TRANSMISSION FUNCTION	11,164	4,431	250	2,471	416	251	578	1,044	1,415	192	116	
(32) TOTAL ENERGY	**57,051**	**21,777**	**1,230**	**12,145**	**2,044**	**1,233**	**2,839**	**5,133**	**9,134**	**943**	**571**	

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
CUSTOMER CLASSIFICATION												
DISTRIBUTION FUNCTION												
(1) DISTRIBUTION PLANT	14,135	12,303	669	809	1	173	18	4	0	0	156	P-12
(2) GENERAL PROPERTY	1,797	1,564	85	103	0	22	2	1	0	0	20	P-12
(3) TOTAL DISTRIBUTION FUNCTION	15,931	13,867	754	912	2	195	21	5	0	0	175	
RETAIL FUNCTION												
(4) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(5) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-13
(6) TOTAL RETAIL FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(7) TOTAL CUSTOMER	**15,931**	**13,867**	**754**	**912**	**2**	**195**	**21**	**5**	**0**	**0**	**175**	
(8) TOTAL DEPRECIATION	**$134,605**	**$68,018**	**$3,912**	**$26,968**	**$3,397**	**$2,698**	**$4,681**	**$6,941**	**$12,504**	**$1,476**	**$4,010**	

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) REVENUE	(2) EXPORT SALES	(3) LATE PAYMENT CHARGE	(4) MISC. CUSTOMER REVENUE
ELECTRIC REVENUE				
(1) DOMESTIC	$524,839	$3,231	$2,902	$2,078
(2) SMALL GENERAL	30,167	183	88	127
(3) GENERAL	252,840	1,802	647	15
(4) LARGE GENERAL	35,773	303	0	0
(5) SMALL INDUSTRIAL	24,680	183	50	0
(6) MEDIUM INDUSTRIAL	50,228	421	43	0
(7) LARGE INDUSTRIAL	74,536	762	0	0
(8) EXTRA LI INTERR. - 2	124,906	1,438	0	0
(9) MUNICIPAL	16,574	140	0	0
(10) UNMETERED	24,158	85	12	19
(11) SUB-TOTAL	1,158,701	$8,548	$3,743	$2,238
(12) EXPORT SALES	8,548			
(13) TOTAL ELECTRIC REVENUE	1,167,249			
NON-RATE REVENUE				
(14) LATE PAYMENT CHARGE	3,743			
(15) MISC. CUST. REVENUE	2,238			
(16) OTHER	3,324			
(17) TOTAL	9,305			
DIRECT REVENUE				
(18) BOWATER BASIC BLOCK	7,258			
(19) BOWATER ADDITIONAL ENERGY	11,091			
(20) GEN.REPL./LOAD FOLL	1,166			
(21) REAL TIME PRICING	0			
(22) EXTRA LI INTERRUPTIBLE	0			
(23) TOTAL	19,514			
(24) TRANSFER FROM (TO) RETAINED EARNINGS	(99,435)			
(25) TOTAL REVENUE	**$1,096,633**			
ALLOCATION FACTOR		E-1	DIRECT	DIRECT

EXHIBIT 8A

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2007

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	1,761,940	1,126,463	74,337	485,090	0	47,137	0	0	0	0	28,914	
(2) % RESPONSIBILITY	100.00%	63.93%	4.22%	27.53%	0.00%	2.68%	0.00%	0.00%	0.00%	0.00%	1.64%	D-1
(3) N.C. DEMAND PRI.	2,067,557	1,187,292	78,351	538,441	77,695	54,666	100,638	0	0	0	30,475	
(4) % RESPONSIBILITY	100.00%	57.42%	3.79%	26.04%	3.76%	2.64%	4.87%	0.00%	0.00%	0.00%	1.47%	D-2
(5) 3 CP DEMAND	6,490,207	3,115,781	158,272	1,290,542	180,995	103,120	245,729	392,418	809,227	119,033	75,090	
(6) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	D-3A
(7) 3 CP DEMAND - LESS ELIIR - 2	5,680,980	3,115,781	158,272	1,290,542	180,995	103,120	245,729	392,418	0	119,033	75,090	
(8) % RESPONSIBILITY	100.00%	54.85%	2.79%	22.72%	3.19%	1.82%	4.33%	6.91%	0.00%	2.10%	1.32%	D-3B
(9) 3 CP DMD. - LESS INT. & ELIIR - 2	5,336,667	3,115,781	158,272	1,290,542	180,995	103,120	245,729	48,105	0	119,033	75,090	
(10) % RESPONSIBILITY	100.00%	58.38%	2.97%	24.18%	3.39%	1.93%	4.60%	0.90%	0.00%	2.23%	1.41%	D-4
(11) MW.h GEN. & PURCH.	12,592,175	4,760,109	268,925	2,654,677	446,765	269,594	620,625	1,122,003	2,118,450	206,123	124,904	
(12) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	E-1A
(13) MW.h GEN. & PURCH. Less EHV	10,473,725	4,760,109	268,925	2,654,677	446,765	269,594	620,625	1,122,003	0	206,123	124,904	
(14) % RESPONSIBILITY	100.00%	45.45%	2.57%	25.35%	4.27%	2.57%	5.93%	10.71%	0.00%	1.97%	1.19%	E-1B
(15) AVERAGE CUSTOMERS	477,168	430,332	23,406	11,239	18	2,293	236	30	2	6	9,606	
(16) % RESPONSIBILITY	100.00%	90.18%	4.91%	2.36%	0.00%	0.48%	0.05%	0.01%	0.00%	0.00%	2.01%	C-1
(17) SECONDARY CUSTOMERS	467,270	430,332	23,406	11,239	0	2,293	0	0	0	0	0	
(18) WEIGHTING FACTOR		1.00	1.00	5.00	100.00	5.00	50.00	100.00	100.00	100.00	2.00	
(19) WEIGHTED TOTAL	521,398	430,332	23,406	56,195	0	11,465	0	0	0	0	0	
(20) % RESPONSIBILITY	100.00%	82.53%	4.49%	10.78%	0.00%	2.20%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(21) AVERAGE CUSTOMERS	477,168	430,332	23,406	11,239	18	2,293	236	30	2	6	9,606	
(22) WEIGHTING FACTOR		1.00	1.00	5.00	100.00	5.00	25.00	100.00	100.00	100.00	2.00	
(23) WEIGHTED TOTAL	552,110	430,332	23,406	56,195	1,800	11,465	5,900	3,000	200	600	19,212	
(24) % RESPONSIBILITY	100.00%	77.94%	4.24%	10.18%	0.33%	2.08%	1.07%	0.54%	0.04%	0.11%	3.48%	C-3
(25) CUSTOMER SECONDARY	476,876	430,332	23,406	11,239	0	2,293	0	0	0	0	9,606	
(26) % RESPONSIBILITY	100.00%	90.24%	4.91%	2.36%	0.00%	0.48%	0.00%	0.00%	0.00%	0.00%	2.01%	C-4
(27) CUSTOMER PRIMARY	477,168	430,332	23,406	11,239	18	2,293	236	30	2	6	9,606	
(28) % RESPONSIBILITY	100.00%	90.18%	4.91%	2.36%	0.00%	0.48%	0.05%	0.01%	0.00%	0.00%	2.01%	C-5
(29) AVG. CUST. - LESS UNMETERED	467,562	430,332	23,406	11,239	18	2,293	236	30	2	6	0	
(30) WEIGHTING FACTOR		1.00	1.00	5.00	100.00	5.00	25.00	100.00	100.00	100.00	2.00	
(31) WEIGHTED TOTAL	532,898	430,332	23,406	56,195	1,800	11,465	5,900	3,000	200	600	0	
(32) % RESPONSIBILITY	100.00%	80.75%	4.39%	10.55%	0.34%	2.15%	1.11%	0.56%	0.04%	0.11%	0.00%	C-6

EXHIBIT 8B
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NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2007

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$147,218	$87,119	$5,749	$38,929	$4,043	$3,905	$5,237	$0	$0	$0	$2,236	
(2) % RESPONSIBILITY	100.00%	59.18%	3.91%	26.44%	2.75%	2.65%	3.56%	0.00%	0.00%	0.00%	1.52%	P-1
(3) POLE&WIRE INV.-CUST.	$79,271	$71,512	$3,890	$1,868	$1	$381	$20	$2	$0	$0	$1,596	
(4) % RESPONSIBILITY	100.00%	90.21%	4.91%	2.36%	0.00%	0.48%	0.02%	0.00%	0.00%	0.00%	2.01%	P-2
(5) SUB.,POLE&WIRE-DMD.	$176,580	$103,412	$6,824	$46,362	$5,111	$4,655	$6,833	$667	$0	$62	$2,654	
(6) % RESPONSIBILITY	100.00%	58.56%	3.86%	26.26%	2.89%	2.64%	3.87%	0.38%	0.00%	0.04%	1.50%	P-3
(7) SUB.,POLE&WIRE-CUST.	$79,271	$71,512	$3,890	$1,868	$1	$381	$20	$2	$0	$0	$1,596	
(8) % RESPONSIBILITY	100.00%	90.21%	4.91%	2.36%	0.00%	0.48%	0.02%	0.00%	0.00%	0.00%	2.01%	P-4
(9) SUBST. INVEST.-DMD.	$29,362	$16,293	$1,075	$7,433	$1,068	$750	$1,596	$667	$0	$62	$418	
(10) % RESPONSIBILITY	100.00%	55.49%	3.66%	25.31%	3.64%	2.55%	5.44%	2.27%	0.00%	0.21%	1.42%	P-5
(11) METER INVEST.-CUST	$21,716	$18,451	$1,004	$1,573	$15	$419	$196	$51	$3	$4	$0	
(12) % RESPONSIBILITY	100.00%	84.97%	4.62%	7.24%	0.07%	1.93%	0.90%	0.23%	0.01%	0.02%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$446,551	$214,378	$10,890	$88,794	$12,453	$7,095	$16,907	$27,000	$55,678	$8,190	$5,166	
(14) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	P-7
(15) DEMAND - TRANS. PLT. < 138kV	$23,090	$12,664	$643	$5,245	$736	$419	$999	$1,595	$0	$484	$305	
(16) % RESPONSIBILITY	100.00%	54.85%	2.79%	22.72%	3.19%	1.82%	4.33%	6.91%	0.00%	2.10%	1.32%	P-8A
(17) DEMAND - TRANS. PLT. > 69kV	$75,587	$36,287	$1,843	$15,030	$2,108	$1,201	$2,862	$4,570	$9,424	$1,386	$875	
(18) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	P-8B
(19) DEMAND - DIST. PLANT	$352,079	$197,617	$13,041	$87,191	$5,851	$8,644	$7,803	$705	$0	$66	$31,160	
(20) % RESPONSIBILITY	100.00%	56.13%	3.70%	24.76%	1.66%	2.46%	2.22%	0.20%	0.00%	0.02%	8.85%	P-9
(21) ENERGY - GEN. PLANT	$922,348	$348,667	$19,698	$194,449	$32,725	$19,747	$45,459	$82,184	$155,172	$15,098	$9,149	
(22) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	P-10
(23) ENERGY - TRANS. PLT. < 138kV	$42,844	$19,472	$1,100	$10,859	$1,828	$1,103	$2,539	$4,590	$0	$843	$511	
(24) % RESPONSIBILITY	100.00%	45.45%	2.57%	25.35%	4.27%	2.57%	5.93%	10.71%	0.00%	1.97%	1.19%	P-11A
(25) ENERGY - TRANS. PLT. > 69kV	$140,252	$53,018	$2,995	$29,568	$4,976	$3,003	$6,913	$12,497	$23,595	$2,296	$1,391	
(26) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	P-11B
(27) CUSTOMER - DIST. PLANT	$169,379	$147,432	$8,020	$9,692	$17	$2,075	$219	$54	$3	$5	$1,864	
(28) % RESPONSIBILITY	100.00%	87.04%	4.73%	5.72%	0.01%	1.23%	0.13%	0.03%	0.00%	0.00%	1.10%	P-12
(29) CUSTOMER - RETAIL PLANT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(30) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-13
(31) TOT.RATE BASE-DMD. (GEN.)	$528,500	$253,719	$12,888	$105,089	$14,738	$8,397	$20,010	$31,955	$65,896	$9,693	$6,115	
(32) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	P-14
(33) TOT.RATE BASE-DMD. (TRANS. < 138kV)	$28,907	$15,854	$805	$6,567	$921	$525	$1,250	$1,997	$0	$606	$382	
(34) % RESPONSIBILITY	100.00%	54.85%	2.79%	22.72%	3.19%	1.82%	4.33%	6.91%	0.00%	2.10%	1.32%	P-15A
(35) TOT.RATE BASE-DMD. (TRANS. > 69kV)	$94,550	$45,391	$2,306	$18,801	$2,637	$1,502	$3,580	$5,717	$11,789	$1,734	$1,094	
(36) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	P-15B
(37) TOT.RATE BASE-DMD. (DIST.)	$440,359	$246,793	$16,286	$108,905	$7,358	$10,799	$9,809	$874	$0	$81	$39,452	
(38) % RESPONSIBILITY	100.00%	56.04%	3.70%	24.73%	1.67%	2.45%	2.23%	0.20%	0.00%	0.02%	8.96%	P-16
(39) TOT.RATE BASE-ENG. (GEN.)	$1,213,137	$458,592	$25,908	$255,753	$43,042	$25,973	$59,791	$108,094	$204,093	$19,858	$12,033	
(40) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	P-17
(41) TOT.RATE BASE-ENG. (TRANS. < 138kV)	$53,637	$24,377	$1,377	$13,595	$2,288	$1,381	$3,178	$5,746	$0	$1,056	$640	
(42) % RESPONSIBILITY	100.00%	45.45%	2.57%	25.35%	4.27%	2.57%	5.93%	10.71%	0.00%	1.97%	1.19%	P-18A
(43) TOT.RATE BASE-ENG. (TRANS. > 69kV)	$175,439	$66,320	$3,747	$36,986	$6,225	$3,756	$8,647	$15,632	$29,515	$2,872	$1,740	
(44) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	P-18B

EXHIBIT 8B
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NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2007

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EHV INDUSTRIAL	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. RATE BASE-CUST. (DIST.)	$219,664	$191,171	$10,399	$12,525	$34	$2,677	$317	$89	$5	$10	$2,437	
(2) % RESPONSIBILITY	100.00%	87.03%	4.73%	5.70%	0.02%	1.22%	0.14%	0.04%	0.00%	0.00%	1.11%	P-19
(3) TOT.RATE BASE-CUST.(RETAIL)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-20
(5) DMD. - OPER.EXP. - GEN.	$23,034	$11,058	$562	$4,580	$642	$366	$872	$1,393	$2,872	$422	$267	
(6) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	O-1
(7) DMD. - OPER.EXP. - TRANS. < 138kV	$2,098	$1,150	$58	$477	$67	$38	$91	$145	$0	$44	$28	
(8) % RESPONSIBILITY	100.00%	54.85%	2.79%	22.72%	3.19%	1.82%	4.33%	6.91%	0.00%	2.10%	1.32%	O-2A
(9) DMD. - OPER.EXP. - TRANS. > 69kV	$6,538	$3,139	$159	$1,300	$182	$104	$248	$395	$815	$120	$76	
(10) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	O-2B
(11) DMD. - OPER.EXP. - DIST.	$30,221	$15,355	$1,013	$6,850	$675	$686	$882	$26	$0	$2	$4,732	
(12) % RESPONSIBILITY	100.00%	50.81%	3.35%	22.67%	2.23%	2.27%	2.92%	0.09%	0.00%	0.01%	15.66%	O-3
(13) ENG. - OPER.EXP. - GEN.	$61,027	$23,070	$1,303	$12,866	$2,165	$1,307	$3,008	$5,438	$10,267	$999	$605	
(14) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	O-4
(15) ENG. - OPER.EXP. - TRANS. < 138kV	$3,892	$1,769	$100	$987	$166	$100	$231	$417	$0	$77	$46	
(16) % RESPONSIBILITY	100.00%	45.45%	2.57%	25.35%	4.27%	2.57%	5.93%	10.71%	0.00%	1.97%	1.19%	O-5A
(17) ENG. - OPER.EXP. - TRANS. > 69kV	$12,131	$4,586	$259	$2,557	$430	$260	$598	$1,081	$2,041	$199	$120	
(18) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	O-5B
(19) CUST. - OPER. EXP. - DIST.	$20,756	$18,011	$980	$1,107	$25	$227	$88	$43	$3	$8	$264	
(20) % RESPONSIBILITY	100.00%	86.77%	4.72%	5.33%	0.12%	1.09%	0.42%	0.21%	0.01%	0.04%	1.27%	O-6
(21) CUST. - OPER. EXP. - RETAIL	$25,470	$20,138	$1,044	$2,212	$166	$481	$259	$251	$145	$105	$669	
(22) % RESPONSIBILITY	100.00%	79.07%	4.10%	8.68%	0.65%	1.89%	1.02%	0.98%	0.57%	0.41%	2.63%	O-7
(23) TOT. EXP. - DMD. (GEN.)	$103,386	$49,633	$2,521	$20,558	$2,883	$1,643	$3,914	$6,251	$12,891	$1,896	$1,196	
(24) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	O-8
(25) TOT. EXP. - DMD. (TRANS. < 138kV)	$6,292	$3,451	$175	$1,429	$200	$114	$272	$435	$0	$132	$83	
(26) % RESPONSIBILITY	100.00%	54.85%	2.79%	22.72%	3.19%	1.82%	4.33%	6.91%	0.00%	2.10%	1.32%	O-9A
(27) TOT. EXP. - DMD. (TRANS. > 69kV)	$19,931	$9,568	$486	$3,963	$556	$317	$755	$1,205	$2,485	$366	$231	
(28) % RESPONSIBILITY	100.00%	48.01%	2.44%	19.88%	2.79%	1.59%	3.79%	6.05%	12.47%	1.83%	1.16%	O-9B
(29) TOT. EXP. - DMD. (DIST.)	$104,544	$57,042	$3,765	$25,244	$1,912	$2,510	$2,533	$175	$0	$17	$11,348	
(30) % RESPONSIBILITY	100.00%	54.56%	3.60%	24.15%	1.83%	2.40%	2.42%	0.17%	0.00%	0.02%	10.85%	O-10
(31) TOT. EXP. - ENG. (GEN.)	$713,523	$269,735	$15,237	$150,488	$25,317	$15,285	$35,164	$63,542	$120,011	$11,676	$7,068	
(32) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.09%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	O-11
(33) TOT. EXP. - ENG. (TRANS. < 138 kV)	$11,675	$5,306	$300	$2,959	$498	$301	$692	$1,251	$0	$230	$139	
(34) % RESPONSIBILITY	100.00%	45.45%	2.57%	25.35%	4.27%	2.57%	5.93%	10.71%	0.00%	1.97%	1.19%	O-12A
(35) TOT. EXP. - ENG. (TRANS. > 69 kV)	$36,981	$13,980	$790	$7,796	$1,312	$792	$1,823	$3,295	$6,222	$605	$367	
(36) % RESPONSIBILITY	100.00%	37.80%	2.14%	21.08%	3.55%	2.14%	4.93%	8.91%	16.82%	1.64%	0.99%	O-12B
(37) TOT. EXP. -CUST. (DIST.)	$57,244	$49,768	$2,707	$3,191	$30	$673	$138	$56	$4	$10	$667	
(38) % RESPONSIBILITY	100.00%	86.94%	4.73%	5.58%	0.05%	1.18%	0.24%	0.10%	0.01%	0.02%	1.17%	O-13
(39) TOT. EXP. -CUST. (RETAIL)	$27,008	$20,516	$1,083	$2,338	$195	$585	$467	$567	$461	$134	$661	
(40) % RESPONSIBILITY	100.00%	75.97%	4.01%	8.66%	0.72%	2.17%	1.73%	2.10%	1.71%	0.50%	2.45%	O-14
(41) MARKETING & SALES	100.00%	37.90%	3.00%	7.00%	1.50%	5.50%	10.80%	16.40%	16.40%	1.50%	0.00%	O-15
(42) METER DATA SERVICES	100.00%	4.50%	4.40%	10.40%	13.50%	10.40%	10.40%	19.50%	16.50%	10.40%	0.00%	O-16
(43) SECONDARY CUST. REVENUE	$307,688	$0	$30,167	$252,840	$0	$24,680	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	100.00%	0.00%	9.80%	82.17%	0.00%	8.02%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2007

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	4,257,452	11.81%	4,760,109	1,062,701	85.8%	911,910	17.51%	1,071,630	50.71%
(2) SMALL GENERAL	241,815	11.21%	268,925	70,129	80.5%	56,449	15.11%	64,981	47.24%
(3) GENERAL	2,478,553	7.11%	2,654,677	483,397	85.1%	411,339	8.52%	446,398	67.89%
(4) GENERAL LARGE	421,375	6.03%	446,765	73,714	76.3%	56,261	7.09%	60,248	84.65%
(5) SMALL INDUSTRIAL	253,266	6.45%	269,594	49,197	61.1%	30,052	7.60%	32,336	95.17%
(6) MEDIUM INDUSTRIAL	585,153	6.06%	620,625	98,162	73.9%	72,577	7.50%	78,023	90.80%
(7) INDUSTRIAL LARGE	1,079,311	3.96%	1,122,003	157,883	78.2%	123,442	3.17%	127,353	100.57%
(8) EXTRA LI INTERR. - 2	2,076,080	2.04%	2,118,450	312,692	84.6%	264,400	2.03%	269,774	89.64%
(9) MUNICIPAL	196,279	5.02%	206,123	39,557	99.3%	39,289	5.33%	41,384	56.86%
(10) UNMETERED	112,382	11.14%	124,904	27,277	62.3%	16,979	18.74%	20,161	70.72%
(11) SUB-TOTAL	11,701,666		12,592,175	2,374,709	83.5%	1,982,698	11.58%	2,212,288	64.98%
(12) BOWATER MERSEY	367,920	2.30%	376,385	42,000	100.0%	42,000	2.07%	42,868	100.23%
(13) GEN.REPL./LOAD FOLL.	11,789	2.25%	12,054	23,802	4.5%	1,079	2.04%	1,101	124.98%
(14) REAL TIME PRICING	0	N/A	0	0	N/A	0	N/A	0	N/A
(15) EXTRA LI INTERR.	0	N/A	0	0	N/A	0	N/A	0	N/A
(16) EXPORT SALES	76,225	3.09%	78,583	0	N/A	0	N/A	0	N/A
(17) TOTAL	12,157,600	7.42%	13,059,197	2,440,511	83.0%	2,025,777	11.38%	2,256,257	66.07%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

FOR THE YEAR ENDING DECEMBER 31, 2007

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED
(1) NON-COIN. KW SEC.	1,662,208	1,062,701	70,129	457,632	0	44,469	0	0	0	0	27,277
(2) LOSSES 6.00%	99,732	63,762	4,208	27,458	0	2,668	0	0	0	0	1,637
(3) SUB-TOTAL	1,761,940	1,126,463	74,337	485,090	0	47,137	0	0	0	0	28,914
(4) NON-COIN. KW PRI.	1,464,879	1,126,463	74,337	510,855	73,714	51,865	95,482	0	0	0	28,914
(5) LOSSES 5.40%	58,595	60,829	4,014	27,586	3,981	2,801	5,156	0	0	0	1,561
(6) SUB-TOTAL	2,067,557	1,187,292	78,351	538,441	77,695	54,666	100,638	0	0	0	30,475
(7) NON-COIN. KW TRANS.	1,811,927	1,187,292	78,351	538,441	77,695	54,666	103,318	157,883	312,692	39,557	30,475
(8) LOSSES 3.70%	67,042	43,930	2,899	19,922	2,875	2,023	3,823	5,842	11,570	1,464	1,128
(9) TOTAL	2,675,843	1,231,222	81,250	558,363	80,569	56,688	107,141	163,725	324,262	41,021	31,603

EXHIBIT 9C

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2007

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) MERSEY SYSTEM	(13) GRLF	(14) REAL TIME PRICING	(15) EXTRA LI INTERR.
(1) JANUARY	**2,256,257**	**1,071,630**	**64,981**	**446,398**	**60,248**	**32,336**	**78,023**	**127,353**	**269,774**	**41,384**	**20,161**	**42,868**	**1,101**	**0**	**0**
(2) FEBRUARY	**2,168,675**	**1,031,017**	**56,438**	**417,803**	**57,225**	**32,110**	**70,696**	**122,699**	**269,569**	**40,933**	**26,220**	**42,868**	**1,097**	**0**	**0**
(3) MARCH	2,029,501	832,704	39,556	470,971	67,750	41,869	88,614	132,898	269,813	38,206	2,712	42,868	1,540	0	0
(4) APRIL	1,840,946	779,761	50,585	350,836	51,940	34,986	73,488	128,117	269,903	31,148	26,021	42,868	1,293	0	0
(5) MAY	1,664,343	649,309	24,714	323,344	57,558	40,648	84,106	140,651	269,791	26,847	2,866	42,868	1,641	0	0
(6) JUNE	1,559,228	494,249	42,411	328,816	70,445	48,097	87,104	144,823	269,791	26,046	2,869	42,868	1,709	0	0
(7) JULY	1,586,387	443,301	52,215	393,191	72,430	45,274	91,959	144,509	269,917	26,563	2,802	42,868	1,358	0	0
(8) AUGUST	1,609,314	437,511	44,165	429,728	75,212	43,415	87,657	146,263	269,860	27,963	2,688	42,868	1,984	0	0
(9) SEPTEMBER	1,589,884	546,076	40,498	313,675	57,187	33,477	84,401	150,072	269,770	26,195	24,529	42,868	1,136	0	0
(10) OCTOBER	1,720,242	730,673	32,949	287,661	49,627	28,822	76,812	142,925	269,865	28,251	28,251	42,868	1,538	0	0
(11) NOVEMBER	1,925,106	803,961	53,739	382,502	58,354	34,151	79,993	141,993	269,504	33,026	23,657	42,868	1,358	0	0
(12) DECEMBER	**2,194,956**	**1,013,134**	**36,853**	**426,341**	**63,522**	**38,674**	**97,010**	**142,366**	**269,884**	**36,716**	**28,709**	**28,578**	**13,169**	**0**	**0**
(13) TOT. SUMMED DMD.	22,144,839	8,833,326	539,104	4,571,266	741,498	453,859	999,863	1,664,669	3,237,441	383,278	191,485	500,126	28,924	0	0
(14) 3 C/P DEMANDS	**6,619,888**	**3,115,781**	**158,272**	**1,290,542**	**180,995**	**103,120**	**245,729**	**392,418**	**809,227**	**119,033**	**75,090**	**114,314**	**15,367**	**0**	**0**
(15)					3 C/P INTERRUPTIBLE RIDER DEMAND			344,313							
(16)					NET 3 C/P LARGE INDUST. DEMANDS			48,105							

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES
(1) DOMESTIC	$154,267	$304,041	7.14	$71,754	$530,062	$524,839	99.01
(2) SMALL GENERAL	8,832	17,175	7.10	3,926	29,933	30,167	100.78
(3) GENERAL	65,741	169,619	6.84	5,286	240,647	252,840	105.07
(4) LARGE GENERAL	7,320	28,536	6.77	225	36,082	35,773	99.14
(5) SMALL INDUSTRIAL	5,817	17,227	6.80	1,297	24,341	24,680	101.39
(6) MEDIUM INDUSTRIAL	9,871	39,637	6.77	571	50,078	50,228	100.30
(7) LARGE INDUSTRIAL	2,916	71,628	6.64	624	75,168	74,536	99.16
(8) EXTRA LI INTERR. - 2	(1,510)	132,546	6.38	463	131,500	124,906	94.99
(9) MUNICIPAL	3,412	13,162	6.71	144	16,717	16,574	99.14
(10) UNMETERED	14,828	7,968	7.09	1,377	24,173	24,158	99.94
(11) SUB-TOTAL	$271,494	$801,541	6.85	$85,665	1,158,701	1,158,701	100.00
(12) DIRECT EXP./ REV					16,051	19,514	N/A
(13) RETURN ON DIRECT EXP.					3,464	0	N/A
(14) TOTAL					$1,178,215	$1,178,215	100.00

EXHIBIT 10A

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES
(1) DOMESTIC	$136,139	$287,867	6.76	$66,240	$490,247	$481,568	98.23
(2) SMALL GENERAL	7,799	16,262	6.72	3,625	27,686	28,103	101.51
(3) GENERAL	58,035	160,601	6.48	4,918	223,554	244,341	109.30
(4) LARGE GENERAL	6,477	27,019	6.41	224	33,720	32,858	97.44
(5) SMALL INDUSTRIAL	5,137	16,312	6.44	1,216	22,665	22,991	101.44
(6) MEDIUM INDUSTRIAL	8,731	37,529	6.41	561	46,821	46,790	99.93
(7) LARGE INDUSTRIAL	1,535	67,817	6.28	621	69,973	68,941	98.52
(8) EXTRA LI INTERR. - 2	(1,271)	125,674	6.05	463	124,866	112,398	90.01
(9) MUNICIPAL	2,998	12,461	6.35	143	15,602	15,017	96.25
(10) UNMETERED	13,393	7,543	6.71	1,306	22,242	24,369	109.56
(11) SUB-TOTAL	$238,973	$759,085	6.49	$79,318	1,077,376	1,077,376	100.00
(12) DIRECT EXP./ REV					15,315	18,709	N/A
(13) RETURN ON DIRECT EXP.					3,394	0	N/A
(14) TOTAL					$1,096,085	$1,096,085	100.00