P-886 ORIGINAL N-2(g)

Nova Scotia Utility and Review Board

IN THE MATTER OF *The Public Utilities Act,* R.S.N.S. 1989, c.380, as amended

- and -

IN THE MATTER OF an Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

NSPI IR RESPONSES

SEB 30 – 91

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Utility and Review Board

Volume 7

November 20, 2006

Redacted

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-30: **Please provide a version of Figure 2.10 using committed (instead of uncommitted) volumes and (weighted average) prices for 2006, on an apples- to-apples basis.**

Response IR-30: Please refer to Confidential Attachment 1.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-31: **Please provide the price for each tonnage shown for 2006 in Figure 2.4.**

Response IR-31: Please refer to the Confidential Attachment 1.

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RESPONSE TO INFORMATION REQUEST

TO: **NSPI**

FROM: **SEB** **REDACTED**

Question IR-32: **Please explain why** [redacted].

Response IR-32: The number of tonnes of solid fuel required for 2007 [redacted] tonnage for any of the other years shown on Figure 2.3, because of the anticipated gross calorific value (GCV) of the fuels to be consumed in each year. GCV is measured in Btu content per pound of fuel. As the Btu content per pound of fuel increases, [redacted] are needed to satisfy the overall Btu requirement.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-33: **Please explain** [redacted]

Response IR-33: The response to this question is confidential.

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-34: **Please explain why** [redacted].

Response IR-34: As a result of the recently [redacted], which occurred subsequent to the preparation of the forecast, [redacted] are no longer [redacted]. The anticipated savings were incorporated into the 2007 fuel forecast.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-35: **Line 55 of Table 15 of Appendix A shows additions (debits) [redacted] in both Forecast 2006 and Test Year Forecast 2007.**

a. To which account were (will) the offsetting credits made (be made) in each of those years?

[redacted]

c. Please provide the details of [redacted]

d. Please explain why [redacted]

Response IR-35:

a. The offsetting credit is a reduction of fuel expense in the year.

b. The cost of gas represents the contract price and not the "as-billed" invoices from the supplier.

c. See below.

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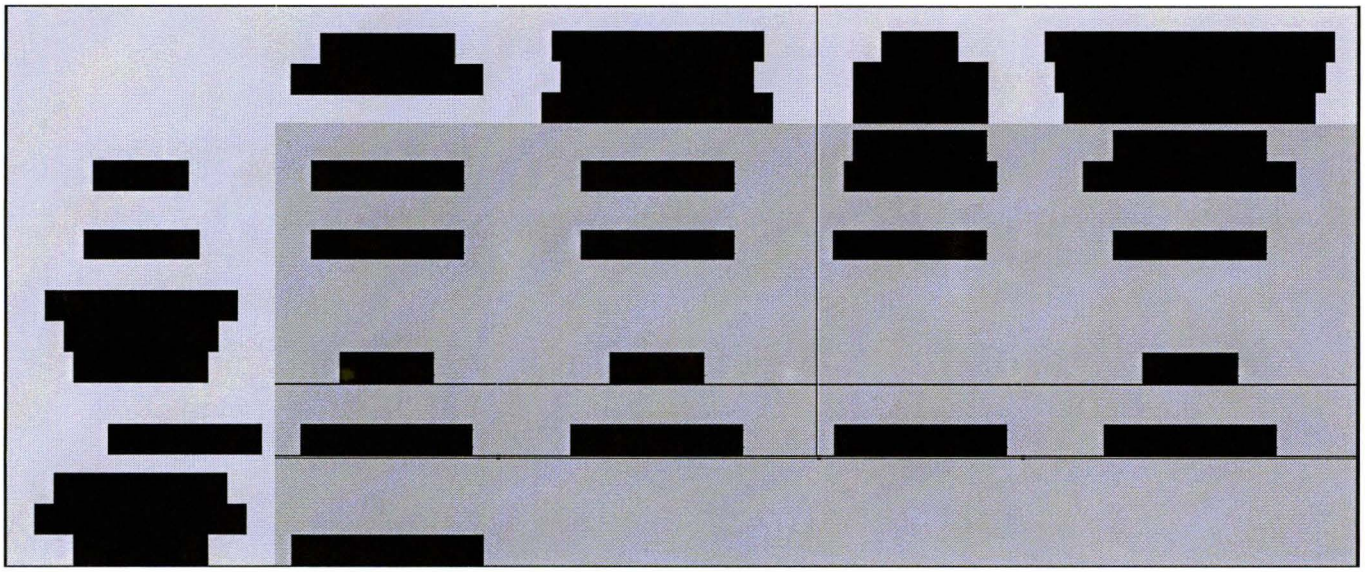
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RESPONSE TO INFORMATION REQUEST

TO: **NSPI**

FROM: **SEB** **REDACTED**

Response IR-35: (cont'd)



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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-36: **Table 16 of Appendix A shows [redacted] What are the associated volumes of fuel, by type, associated with this amount?**

Response IR-36: The associated volumes of fuel, by type, are:

Solid Fuel (coal):

[redacted]

Total Solid Fuel [redacted]

Heavy Fuel Oil [redacted]

Diesel [redacted]

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-37: **Table 16 of Appendix A shows $51.7 million Fuel Inventory at the end of 2007. What are the associated volumes of fuel, by type, associated with this amount?**

Response IR-37: [redacted]

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-38: **Please provide any fuel supply or transportation studies that have been performed by or on behalf of NSPI since the 2006 Rate Case Application.**

Response IR-38: Please refer to Liberty IR-40.

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-39: **Please explain in detail how the expiration of the 2006C disallowance specifically relates to the 2007 solid fuel forecast.**

Response IR-39: As per the Board's direction, the disallowance ended in 2006. NSPI has no disallowance in the 2007 Forecast.

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-40: **Please provide the details of the cost of each solid fuel by source for 2006C, 2006 Actual and 2007 Forecast. For each coal and pet coke included in the above, please specifically provide the FOB price, freight, port and unloading charge, inland transportation and any other cost. Please identify separately any coal and the above noted details that are included from stockpiles, i.e. purchased in a prior year at different prices. (For example, in the 2007 Forecast, identify quantities, type and source, and cost details of coal and pet coke from stocks that were purchased in 2006 and are included in the 2007 Forecast solid fuel cost.)**

Response IR-40: Please see Liberty IR-43 Attachment 12 which details the forecasted cost of each solid fuel for 2006C.

Please see Liberty IR-43 Attachment 13 which details the forecasted cost of each solid fuel for 2007. This also includes the forecasted 2006 ending inventories.

Confidential Attachments 1 to 7 are reports that have been extracted from NSPI's fuel inventory management system (Fuelworx) and include the following information up to September 30, 2006:

Confidential Attachment 1 is a report that details the receipts of solid fuel at the International Pier (Sydney). This report provides the FOB commodity cost, associated marine freight, unloading fees and other miscellaneous costs incurred at the time of loading and unloading.

Confidential Attachment 2 is a report that details the receipts of solid fuel at the Point Tupper Marine Terminal. This report provides the FOB

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TO: NSPI

FROM: SEB **REDACTED**

Response IR-40: (cont'd)

commodity cost, associated marine freight, unloading fees and other miscellaneous costs incurred at the time of loading and unloading.

Confidential Attachment 3 is a report that details the receipts of solid fuel to Lingan Generating Station. This report identifies the transferred commodity and freight charges from the International Pier to the plant. It also includes the costs of handling, unloading, inland transportation and other miscellaneous costs incurred at the time of fuel receipt.

Confidential Attachment 4 is a report that details the receipts of solid fuel to Pt Aconi Generating Station. This report identifies the transferred commodity and freight charges from the International Pier to the plant. It also includes the costs of handling, unloading, inland transportation and other miscellaneous costs incurred at the time of fuel receipt.

Confidential Attachment 5 is a report that details the receipts of solid fuel to Pt Tupper Generating Station. This report identifies the transferred commodity and freight charges from the Point Tupper Marine Terminal to the plant. It also includes the costs of handling, unloading and other miscellaneous costs incurred at the time of fuel receipt.

Confidential Attachment 6 is a report that details the receipts of solid fuel to the Trenton 5 Generating Station. This report identifies the transferred commodity and freight charges from the Point Tupper Marine Terminal to the plant. It also includes the costs of handling, unloading, inland transportation and other miscellaneous costs incurred at the time of fuel receipt.

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TO: NSPI

FROM: SEB **REDACTED**

Response IR-40: (cont'd)

Confidential Attachment 7 is a report that details the receipts of solid fuel to the Trenton 6 Generating Station. This report identifies the transferred commodity and freight charges from the Point Tupper Marine Terminal to the plant as well as [redacted]. It also includes the costs of handling, unloading, inland transportation and other miscellaneous costs incurred at the time of fuel receipt.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-41: **Please provide a 5 year history (2002 through 2006 inclusive) of sources of energy for NSPI (coal/petcoke, oil, gas, hydro, renewable, and purchases) as well as SO2 emissions for each year. Please also indicate the percentage that each source of energy made of NSPI's total energy for the above noted years.**

Response IR-41: Please refer to SEB IR-41 Attachment 1.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-42: **For each fossil fuel generating unit in NSPI's anticipated 2007 generating fleet (e.g.) Tufts Cove Units 1 through 5, Point Aconi, etc.) please provide the following data:**

a. Book Value as of December 31, 2006
b. Environmental Book Value as of December 31, 2006
c. Maximum Continuous Rating in MW
d. Fuel Burn (MMBtu) by Type for year 2006 (10 mos actual, 2 mos estimate)
e. Fuel Burn (MMBtu) by Type for the test year 2007 (Forecast)
f. Generation (MWh) by month for 2006 (10 mos actual, 2 mos estimated)
g. Generation (MWh) by month for 2007 (Forecast)

Response IR-42: The response to this question is confidential.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-43: **On page 8, NSPI states that changes in generation equipment capacity and maintenance schedules will increase fuel costs in 2007. For each such change, please provide:**

a. The unit involved, a description of the change and the reason for the change.
b. The amount by which this change is projected to increase fuel costs.

Response IR-43: a. **Changes in Generation Equipment Capacity:**

[redacted] capacity change is the result of [redacted]

- [redacted] capacity change is to align the forecast with recent performance.

Changes in Maintenance Schedule:

- Lingan 2 and 4 will be equipped with low NOx burners in 2007.
- [redacted] for a major overhaul, thus requiring a longer maintenance outage in 2007.
- [redacted] due to advancement of maintenance into 2006.

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b. Please refer to UARB IR-4 Attachment 13 for cost breakdown attributed to these changes.

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-44: **For each plant that can burn more than one type of fuel (e.g. gas and HFO, coal and petcoke), please provide**

a. Name of Plant
b. The heat rate (BTU per kWh) for each type of fuel at a 50% loading.
c. The heat rate (BTU per kWh) for each type of fuel at full loading
d. SO2 (lbs per MMBtu) emission for each fuel type or blend.

Response IR-44: Please refer to Confidential Attachment 1.

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-45: **For each fuel type please provide, by tranche**

a. The quantity for which NSPI is committed or contracted for delivery or financial settlement in 2007.
b. Whether the commitment is for physical delivery or financial hedge of any kind (please specify)
c. The date (month) of delivery (physical) or contract date. If over a period of months or a strip, please so indicate.
d. The specified price (for physical) or strike price (for financial hedge). If the price is dependent upon a published index, please specify the index and the basis differential. If the price is anything other than $US, please specify the currency.
e. The date when NSPI entered or signed the contract.

Response IR-45: Confidential Attachment 1 provides financial commitments as of September 30, 2006 for fuel burn requirements for 2007.

Confidential Attachment 2 provides the current 2007 physical commitments for solid fuel, natural gas and HFO.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-46: **For each fuel type please provide, by tranche**

a. The quantity for which NSPI is committed or contracted for delivery or financial settlement in 2008.

b. Whether the commitment is for physical delivery or financial hedge of any kind (please specify)

c. The date (month) of delivery (physical) or contract date. If over a period of months or a strip, please so state.

d. The specified price (for physical) or strike price (for financial hedge). If the price is dependent upon a published index, please specify the index and the basis differential. If the price is anything other than $US, please specify the currency.

e. The date when NSPI entered or signed the contract.

Response IR-46: a-e. Confidential Attachment 1 provides financial commitments as of September 30, 2006 for fuel burn requirements for 2008.

Confidential Attachment 2 provides the current 2008 physical commitments for solid fuel, natural gas and HFO.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-47: **Please provide the quantity and average realized price (Canadian) for natural gas sales by month, beginning January 2003 and ending with the most recent month for which the data is available.**

Response IR-47: Please refer to the confidential Attachment 1.

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-48: **Please provide the same information as requested above for which Emera was the counterparty.**

Response IR-48: Please refer to Attachment 1 for quantity and average realized price (Canadian) of natural gas sales by month for January 2003- September 2006 to Emera Energy.

The request was for sales data to Emera, however since NSPI does not sell to Emera, this has been interpreted to be Emera Energy and have provided the information accordingly.

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TO: NSPI

FROM: SEB

Question IR-49: **Please provide the forecast quantity and average realized price (Canadian) for natural gas sales by month for the 2007 test year.**

Response IR-49: Please refer to Confidential Liberty IR-62 Attachment 1.

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-50: **Please provide a copy [redacted] RFP discussed on page 42 of the evidence, a list of all recipients of that RFP, and a complete copy of all responses received to that RFP.**

Response IR-50: Please refer to Avon IR-11.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-51: **On page 41, NSPI states that it has achieved its hedging target for HFO for 2007. For the remainder or unhedged portion of the HFO purchases for 2007, please specify the 12 month NYH prices that NSPI used or assumed in its filing.**

Response IR-51: Please refer to Liberty Consulting IR-43 Attachment 14 for the NYH 2.2 per cent pricing data used in the 2007 forecast. The price curve represents the forward [redacted].

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TO: NSPI

FROM: SEB **REDACTED**

Question IR-52: **For each medium or long term solid fuel contract, please specify whether NSPI's test year expenses contemplate exercising any permitted volume options, and if so, what variance is forecast. In any case, please justify that the forecast volumes produces the lowest expected cost.**

Response IR-52: The response to this question is confidential.

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TO: NSPI

FROM: SEB

Question IR-53: **Please provide the volumes associated with each line of Table 8 of Appendix A (metric tonnes for line 4, MMBtu for lines 5 through 8 and lines 20 and 21, GWh for lines 13, 14, and 24) for each of columns (1) through (4).**

Response IR-53: Please refer to Liberty IR-66.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-54: **Please provide the revenues and associated fuel costs that were used to calculate the profit contribution shown on page 62, line 24 of the 79 GWh of export surplus energy.**

Response IR-54: Please refer to UARB IR-26 Attachment 1 for a calculation of the forecasted revenue and cost of export sales for 2007.

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FROM: SEB **REDACTED**

Question IR-55: **Please provide the complete input and output of the Strategist run used to derive the fuel and purchased power costs for the test year. Include any monthly or hourly reports on fuel burns or costs as may be available from the model. (This level of detail should also apply to any sensitivity runs that may be requested.)**

Response IR-55: Please refer to Confidential Attachment 1 and Confidential Attachment 2.

The model also takes into account other inputs including:

- Unit ramp rates
- Environmental constraints
- Maximum fuel blends
- Interconnection capacity
- Unit heat rate curves
- Import power costs

Please refer to UARB IR-83 for monthly Peak and Energy Inputs.

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TO: NSPI

FROM: SEB

Question IR-56: **If not included with the response to the previous information request, please provide the typical weekday and weekend load profiles of each class in the cost of service study.**

Response IR-56: The Cost of Service Study (COSS) does not allocate costs to individual rate classes based on hourly load profiles. All relevant class cost allocators are presented in Exhibit 9A, Appendix G.

The only hourly load profile used in the revenue requirement process is the net system requirement. The average hourly profile for a typical week each month is used as an input to Strategist to forecast total fuel costs for the test year. Please refer to UARB IR-83.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-57: **Please provide the complete output of a Strategist run for the test year with assumed zero growth from 2006C, i.e. assuming the same demand and energy for each class that was used for that scenario.**

Response IR-57: Please refer to Liberty IR-69.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-58: **Please provide the complete output of a Strategist run for the test year assuming that NSPI uses natural gas (instead of HFO) whenever possible as the only change from the base case.**

Response IR-58: Please refer to Liberty IR-69.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-59: **Please provide any forecasts available to NSPI for fossil fuel prices for the years 2008 and beyond.**

Response IR-59: Please refer to UARB IR-20.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-60: **The 2005 and 2006 Rate Decisions authorized a return on common equity of 9.55 percent (Evidence page 100). However, the evidence (page 7) notes that there was a coal disallowance of $15.7 million in 2006C test year expenses. Nevertheless, Appendix A shows that under 2006C revenues and expenses, NSPI would earn $101.8 million (Table 2, line 36), which equates to a 9.55% return on average common equity (Table 12, line 11). Please explain why the coal disallowance did not reduce NSPI's authorized return on equity as shown in the 2006 Compliance Filing.**

Response IR-60: The 2006 Compliance Filing reflects the UARB Decision and is used to determine rates for individual customer classes. The Compliance Filing was approved by the UARB on April 12, 2006. Customer rates in 2006 were lower due to the fuel disallowance, and therefore NSPI's revenues were lower than they otherwise would have been. The fuel expense included in the Compliance Filing is as approved by the UARB and excludes the $15.7 million disallowance. The UARB did not reduce NSPI's allowed rate of return but rather used a lower fuel number when setting the overall revenue requirement and individual rates.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-61: **Please provide the complete output of a Strategist run for the test year with assumed zero hydro generation as the only change from the base case.**

Response IR-61: Please refer to Liberty IR-69.

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-62: **Please provide the complete output of a Strategist run for the test year with assumed average hydro generation for the 5 year period 2002 through 2006 as the only change from the base case.**

Response IR-62: Please refer to Liberty IR-69.

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TO: NSPI

FROM: SEB

Question IR-63: **Please provide a version of Appendix A with the Forecast 2006 year (column (2)) replaced by a pro forma version that employs the most recent data and also assumes normal weather and assumes normal operations for Stora Enso.**

Response IR-63: NSPI is unable to provide such a forecast. NSPI is not able to retroactively determine either the changes in unit dispatch or the mix and volume of fuels required to serve this load. Please refer to Liberty IR-73.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-64: **Do the financial tables in Appendix A, for 2005 and Forecast 2006, include any mark to market write-ups or write-downs for financial hedges of any type (foreign exchange or fuel)? If so, please provide the details of any such mark to market profits or losses that are reflected in the tables including the strike price, contract date, market price and the date that the adjustment was booked.**

Response IR-64: The response to this question is confidential.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-65: **Please provide a proof of revenue (billing units, rates and extensions) used to derive or estimate the forecast revenues for the 2007 test year.**

Response IR-65: Please refer to UARB IR-54.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-66: **Please provide the class usage and monthly fuel costs used to derive the direct allocation of fuel costs shown on Exhibit 6, page 3, Line (1), of Appendix G.**

Response IR-66: Please refer to the confidential excel file provided electronically.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-67: **For each of the direct expenses shown in Column 6 of Exhibit 4 of Appendix G, please provide all supporting workpapers and calculations used in determining the amounts shown as direct expense. For example, provide all workpapers detailing the $6,669,000 for direct fuel costs and indicate the customers to which these direct fuel expenses are assigned and how this assignment was developed.**

Response IR-67: The table in Attachment 1 details the direct expenses referenced.

Mersey System cost distribution is based on the 2005 final 13th billing distribution for the Mersey Hydro System. The Mersey System customer has the 2005 13th Billing documentation in its possession.

Mersey Additional Energy cost distribution is determined using the cost distribution of the Large Industrial class (on a percentage basis) shown in Exhibit 6 of the Cost of Service Study. This is consistent with the Additional Energy portion of the customer's load being priced at the Interruptible Rider of the Large Industrial Rate.

Generation Replacement and Load Following (GRLF) cost distribution is based on 2007 marginal fuel costs for the fuel component (including GR) and the 0.5 cent adder cost is split 50/50 between Operating Maintenance and General (OM&G) and Return.

COST OF SERVICE STUDY - APPENDIX G
ANALYSIS OF DIRECT EXPENSES (Exhibit 6, Page 3, Column 6)
(IN THOUSANDS OF DOLLARS)

	Mersey System	Mersey Additional Energy	GRLF	TOTAL
SALES (GWH)	189,000	178,920	11,789	379,709
REVENUE	$7,258	$11,091	$1,166	$19,514
FUEL	94	5,468	1,107	6,669
PURCHASED POWER	0	333	0	333
OPERATING & MAINT.:				
THERMAL O&M		921	21	941
HYDRO O&M	1,425	89		1,513
TRANSMISSION	393	266	0	659
DISTRIBUTION	0	11	0	11
ADMIN. & GENERAL	748	44	9	801
DEPRECIATION	566	943	0	1,508
INTEREST	1,430	1,054	0	2,483
INCOME TAXES	0	743	0	743
GRANTS IN LIEU TAXES	0	277	0	277
PREFERRED DIVIDENDS	0	122	0	122
SUB-TOTAL	4,654	10,270	1,137	16,061
RETURN	2,603	821	29	3,454
TOTAL	**$7,258**	**$11,091**	**$1,166**	**$19,514**

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-68: **Please provide all supporting workpapers and calculations developing the allocation of fuel costs shown on Exhibit 6, page 3, including all electronic spreadsheets with formulae intact.**

Response IR-68: Please refer to SEB IR-66.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-69: **Please provide all supporting workpapers and calculations developing the direct revenues shown on the lines 18 through 22 of Exhibit 7 of Appendix G.**

Response IR-69: Please refer to UARB IR-61.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-70: **Please provide all the billing determinants necessary to calculate the direct revenues shown on Exhibit 7 of Appendix G.**

Response IR-70: Please refer to UARB IR-61.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-71: **Please provide all supporting workpapers and calculations used in developing all weighting factors used in Exhibit 8A of Appendix G.**

Response IR-71: The weighting factors used in Exhibit 8A were initially developed by the firm of Ernst and Ernst in consultation with NSPI in 1977. These factors have been included in NSPI's rate filings and have been approved by the Board as part of NSPI's cost of service study. The new Extra Large Industrial Interruptible Rate-2 (ELIIR-2) class weighting factor was set at the same level as the Large Industrial Class (100). The weighting factor for the Unmetered Class was revised from five to two based on a review of Customer Service cost functions required to support this class. Details of this review were filed with the Board on July 31, 2006. Please refer to Stutz IR-18.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-72: **Please provide all supporting workpapers and calculations used to develop allocation factor O-15 on Exhibit 8B of Appendix G.**

Response IR-72: The O-15 allocator on Exhibit 8B in Appendix G allocates Marketing and Sales (now Revenue Operations) costs by rate class.

The development of this allocator was based on the 2006C Marketing & Sales (Revenue Operations) resources that support each ATL customer class. Due to the reorganization of the Customer Service function, the costs for 2007 to which this allocator applies have decreased from $4.5 million in 2006C, to $1.9 million in 2007. The job functions which no longer reside in the Revenue Operations area remain and are assigned as Corporate Overhead.

Please refer to SEB IR-91e.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-73: **The Large Industrial Rate prescribes a discount for transformer ownership.**

a. Is this discount appropriate because company owned transformers are allocated to the Large Industrial customers without distinction as to which customers own their transformers and which do not? If this is not the reason for the discount, please explain the rationale for the discount.

b. Assuming the answer to part a. of this question is affirmative, please identify the line or lines in the cost of service study that includes the company-owned transformers.

Response IR-73: a. Costs associated with all transformer equipment at and above 69 kV are included in NSPI's cost of service and a portion is allocated to the Large Industrial class (see Exhibit 3 of Appendix G). These costs are used in the development of the Large Industrial rate.

If a Large Industrial customer that is directly served at 69 kV or greater owns their own transformer (high sided at 69 kV or more), NSPI's costs are reduced and the customer will be compensated for this by receiving the transformer ownership credit.

The Large Industrial rate is "costed" to the low side of the Company's 69 kV transformation. If a Large Industrial customer is served at less than 69 kV, they must own their transformer equipment and no transformer ownership credit is paid.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Response IR-73: (cont'd)

b. The costs associated with the transformer costs discussed in part a) are included in Exhibit 3, page 1 of 5, line 25; Exhibit 3, page 3 of 5, line 25; and Exhibit 3A, line 4.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-74: **Please provide all workpapers or model results that support the calculation of the 2007 GRLF rate of 10.82 cents per kWh, as shown on page 165 of the evidence.**

Response IR-74: Please refer to UARB IR-49.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-75: **In its Application, NSPI seeks approval to defer, for subsequent recovery in 2008, the difference between actual fuel costs and approved fuel costs during the period January 1, 2007 through April 1, 2007, which it estimates at $18.3 million (Reference evidence, pages 183-184).**

a. Please provide the calculations supporting the estimated 18.3 million deferral.

b. Please explain in detail exactly how NSPI proposes to calculate this deferral for the three months of January, February and March, 2007, assuming the Board were to approve NSPI's proposal.

c. Assume, for purposes of this hypothetical, that the Board had approved a similar fuel deferral mechanism to be put in place for 2006. Please estimate how much would be in this deferral account as of January 1, 2007, and provide the associated calculations.

Response IR-75:

a. Please refer to Attachment 1.

b. NSPI proposes that the deferral be calculated by multiplying the average annual increase in fuel expense per MWh in 2007 (based upon a total test year increase of $68.5 million) by the forecasted Q1 2007 load.

c. A deferral was unnecessary for 2006 because NSPI asked for rates to be effective January 1.

Nova Scotia Power
Fuel Expense

	Total 2006C
Fuel expense	430,235
Load	12,947.9
Fuel per MWh	$ 33.23

	Total 2007RC
Fuel expense	498,724
Load	13,059.1
Fuel per MWh	$ 38.19
CHANGE	$ 4.96
Q1 load forecast	3,682.2
	18,270

NOVA SCOTIA UTILITY AND REVIEW BOARD

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IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-76: **Does NSPI keep its inventory on the LIFO system or FIFO system, or average costs system? If the inventory is kept on anything other than the FIFO system, please provide the month end fuel balances for 2007 if the FIFO system were to be utilized.**

Response IR-76: Since August 31, 2006, NSPI inventory has been valued based on a weighted average cost method as approved by the Board on August 10, 2006. The Company has not forecasted 2007 month end balances based on FIFO.

The monthly fuel inventory balances can be found in Appendix A, Table 16.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-77: **Please provide any presentations made by NSPI to financial analysts during the period October 2005 through the present.**

Response IR-77: NSPI has not made presentations to financial analyst during this period.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-78: **Reference page 73 of the Notice and Application. Please provide all documents relating to the reorganization carried out over the past twelve months, which resulted in the establishment of a new Customer Service group.**

Response IR-78: Please refer to Confidential Attachments 1 and 2 regarding the establishment of a Customer Service Group.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-79: **Reference page 73 of the Notice and Application. Please provide any analysis indicating that the establishment of a new Customer Service group would result in cost savings.**

Response IR-79: The reorganization involving a separate Customer Service group created greater focus on customer priorities in both the Customer Service area and the Transmission and Distribution/Asset Management areas of Customer Operations.

Costs for the functions carried out by the new Customer Service and Customer Operations groups are detailed in NSPI's direct evidence, pages 77 to 81. This analysis shows that 2007 costs per customer, adjusted for transfers of costs from other groups, are projected to decrease from 2006F levels.

Please refer to CA IR-49, CA IR-51 and SEB IR-78.

NOVA SCOTIA UTILITY AND REVIEW BOARD

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IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-80: **Reference page 73 of the Notice and Application and Appendix B. Please provide a detailed list of each cost included in the Customer Service group and the area of responsibility for the cost prior to the establishment of the Customer Service group.**

Response IR-80: The response to this question is confidential.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-81: **Reference page 73 of the Notice of Application and Appendix B. Using the list created in response to the previous request; please provide the amount of each cost for 2007 forecast, 2006 forecast and 2005 actual.**

Response IR-81: The following table is a detailed list of each Operation, Maintenance and General (OM&G) cost included in the Customer Service group for 2007 Forecast, 2006 Forecast and 2005 Actual.

Workgroup	2007 forecast	2006 forecast	2005 actual
Call Centre	$7,652,000	$7,420,000	$6,289,000
Billing & Payment Services	$3,357,000	$3,288,000	$3,179,000
Meter Services	$6,853,000	$6,559,000	$6,062,000
Credit Services	$3,064,000	$2,470,000	$4,253,000
Customer Communications and Quality Assurance	$1,020,000	$997,000	$147,000
Customer Solutions[1]	$437,000	$302,000	$883,000
Heating Solutions, Large Customer Management Load and Revenue Forecasting	$1,397,000	$1,163,000	$1,840,000
New Energy Efficiency and Conservation[2]	$550,000	$550,000	$0
Administration[3]	$701,000	$692,000	$0
Total Customer Service	**$25,031,000**	**$23,441,000**	**$22,653,000**

1) Costs have been transferred from the Customer Solutions workgroup to the Customer Communications and Quality Assurance workgroup within Customer Service since 2005.

NOVA SCOTIA UTILITY AND REVIEW BOARD

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Response IR-81 (cont'd)

2) These amounts relate to incremental investments associated with the development of NSPI's Demand Side Management (DSM) plan. Other costs related to conservation and energy efficiency are accounted for in other cost centers. Refer to UARB IR-39b.

3) Administration costs for Customer Service were budgeted in Customer Operations prior to 2006.

NOVA SCOTIA UTILITY AND REVIEW BOARD

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IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-82: **Please provide all studies supporting NSPI's 2007 forecast pension expense of $27.8 million.**

Response IR-82: Please refer to UARB IR-43(c) Attachment 1.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-83: **Page 89 of the Notice and Application states that Corporate Adjustments include "a portion of pension expenses." Please identify the remaining pension expenses and provide the amount of each pension expense and where the expense is recorded.**

Response IR-83: Please refer to UARB IR-43 (b) for explanation of how pension expense is recorded.

(in millions)

	2005A	2006C	2006F	2007
Pension Expense recorded in Corporate Adjustment	$16.4	$24.6	$30.5	$27.8
Pension Expense recorded in Cost Centres	5.4	5.2	5.2	5.2
Total Corporate Pension Expense	$21.9	$29.8	$35.7	$33.0

Note: Figures presented reflect whole numbers which may cause $0.1M in rounding differences on some line items.

NOVA SCOTIA UTILITY AND REVIEW BOARD

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-84: **Page 89 of the Notice and Application. Please reconcile the figure for 2007 Pension expense of $27.8 million shown in Figure 4.21 and $33.0 million shown on line 19 of page 89.**

Response IR-84: Please refer to SEB IR-83.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-85: **What is the current discount rate that is used to determine the present value of the liabilities in the pension fund?**

Response IR-85:

December 31, 2005/January 1, 2006 Accrued Benefit Obligation, and 2006 Expense	5.25%
December 31, 2006/January 1, 2007 Accrued Benefit Obligation, and 2007 Expense:	5.50%

NOVA SCOTIA UTILITY AND REVIEW BOARD

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-86: **On page 90 of the Notice and Application, it indicates that NSPI revised its return on asset assumption to 7.25 percent.**

a. When was that change made?
b. What was the actual asset return in 2005?

Response IR-86: a. 2007

b. The actual investment return earned by the NSPI pension fund for 2005 was 12.59 percent. The return on asset assumption is a long-term assumption based on current long-term economic outlook. Actual returns for any given calendar year will be above or below the assumption. A 7.25 percent return on asset assumption means that, over the long-term, the expected average pension plan return will be 7.25 percent per annum.

The following table shows the annual returns for the NSPI employee pension fund over the last five years.

Year	Investment Return
2001	-1.99%
2002	-8.00%
2003	17.28%
2004	8.32%
2005	12.59%

NOVA SCOTIA UTILITY AND REVIEW BOARD

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-87: **Reference page 92 of the Notice and Application. Please provide the basis for the assumption that Pension costs will decline during the period 2008 – 2011.**

Response IR-87: Please refer to UARB IR-43a Attachment 1, Appendix A and UARB IR-44f.

NOVA SCOTIA UTILITY AND REVIEW BOARD

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IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-88: **For each of the items shown in Appendix A, Table 1, Lines 8 through 15, please provide the following:**

a. A detailed description of each of those items.
b. Any supporting work papers utilized to develop each item.
c. Any Board approval allowing those items to be included in rate base.

Response IR-88: a. A detailed description of each of the referenced items is as follows:

Line 8 Financing Charges include unamortized discounts, unamortized issue costs, unamortized defeasance issue costs, other issue costs and deferred investment premiums.
Line 9 Tax Charges include Section 21 and Q1-05 tax deferrals.
Line 10 Pension Charges include deferred pension and retirement benefits.
Line 11 Steam Plant charges include deferred fuel hedging premiums and greenhouse emissions.
Line 12 Other General Charges include miscellaneous deferred charge amounts including leasehold improvements and inventory in transit.
Line 13 Asset Retirement Obligation is the value of NSPI's obligation to decommission a site when the obligation arises as per the Canadian Institute of Chartered Accountants Handbook, Section 3110.
Line 14 Other Deferred Credits include deferred credit amounts relating to railway land, pier land, rail maintenance centre, in-vehicle radio deposits, railway centre repurchase liability and wind projects.

NOVA SCOTIA UTILITY AND REVIEW BOARD

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RESPONSE TO INFORMATION REQUEST

TO: **NSPI**

FROM: **SEB** **REDACTED**

Response IR-88: (cont'd)

[redacted]

b. Please refer to Attachment 1.

c. Inclusion of these items in the rate base was approved by the UARB in the 2006 Rate Decision dated March 10, 2006.

NOVA SCOTIA UTILITY AND REVIEW BOARD

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IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-89: **With respect to both: 1) areas of cost for which NSPI is requesting an increase for 2007, and 2) all other areas of cost for which it is not requesting an increase for 2007, please itemize in detail all efforts undertaken by NSPI to reduce its costs since the 2006 Compliance Filing and quantify each cost saving achieved and identify the related cost item in the 2006 Compliance Filing.**

Response IR-89: Please refer to CA IR-44.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB

Question IR-90: **With respect to the ELIIR-2 rate recently approved by the Board, please provide all details of NSPI's calculation of the Energy Charge for this rate for 2007, including the buy-through amount.**

Response IR-90: The Extra Large Industrial Interruptible-2 (ELIIR-2, Dr. Stutz's proposed tariff) tariff components have not been calculated for 2007. Both StoraEnso and Bowater (the two customers eligible for the rate) have selected the Extra Large Industrial Two Part-Real Time Price (ELI 2P-RTP) alternative rate offered by the Board. Consequently, the ELIIR-2 tariff is no longer available. See Availability Clause 4 of the approved ELI 2P-RTP tariff.

Also, please see response to UARB IR-74.

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

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RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-91: **The following questions pertain to Appendix G:**

a. **Reference Exhibit 2B, page 1, line 25. The fully classified energy-related rate base shows an amount of $42,844. However, on Exhibit 3, page 3, line 25, the total energy-related rate base is shown as $39, 569. Please reconcile this discrepancy and explain whether one is in error. If in error, please provide a corrected cost of service study.**

b. **Reference Exhibit 3, page 3, line 25. According to column (12), this rate base is allocated on the basis of the E1-B allocation factor. However, we are not able to replicate these calculations. How is this amount allocated, and if the amounts shown are in error, please provide a corrected cost of service study.**

c. **Reference Exhibit 2B, page 2, line 5. The fully-classified demand and energy-related rate base is shown as $231 and $428, respectively. However, on Exhibit 3, the amounts are shown as $121 (page 2) and $137 (page 3). Please reconcile these discrepancies and explain whether any amount is in error. If in error, please provide a corrected cost of service study.**

d. **Reference Exhibit 2B, page 2, line 10, the fully classified energy-related rate base is shown as $2,392. However, on Exhibit 3, page 4, line 10, the amount is shown as $767. Please reconcile this discrepancy and explain whether one is in error. If in error, please provide a corrected cost of service study.**

e. **Reference Exhibit 4, line 22. Please explain how the $801 is functionalized and provide all supporting workpapers and calculations.**

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: NSPI

FROM: SEB **REDACTED**

Question IR-91: (cont'd)

f. Reference Exhibit 5, page 1, lines 4 through 7. Please explain how these amounts are classified and provide all supporting workpapers and calculations. Why aren't these amounts classified on the same basis as the average rate base? For example, steam plant is 32.16% demand-related according to Exhibit 2B. However, 27.4% of steam plant O&M is classified as demand-related on Exhibit 5.

Response IR-91: a.-d. The discrepancies identified have been corrected and a revised Appendix G has been included in this response as SEB IR-91 Attachment 1. The results of these corrections have minimal impact on the costs allocated to each customer class and their resultant R/C ratios.

e. Line 22 in Exhibit 4 - Direct Administration and General Expenses are functionalized in a similar fashion as Corporate Groups Expenses (Lines 13 through 19 in Exhibit 4). The functionalization of Corporate Groups Expenses is based on each group's overall responsibility to each primary business operation. The results of this cost assignment are detailed in the following table:

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF: The *Public Utilities Act,* R.S.N.S. 1989, c.380 as amended

IN THE MATTER OF: An Application by Nova Scotia Power Incorporated for Approval of Certain Revisions to its Rates, Charges and Regulations

RESPONSE TO INFORMATION REQUEST

TO: **NSPI**

FROM: **SEB** **REDACTED**

Response IR-91: (cont'd)

Function	Percentage
Generation	36.0
Transmission	11.0
Distribution	26.0
Customer/Retail	27.0
Total	100.0

This functionalization was produced using the business judgement of the various corporate head office groups.

f. Lines 4 through 7 in Exhibit 5 contain an initial energy classification of 16 percent, representing variable production materials and supplies. The remainder, or 84 percent, is split between demand and energy based on the system load factor of 64.98 percent from Exhibit 9A.

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

"REDACTED"

	EXHIBIT
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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
Page 1 of 3

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
Page 2 of 3

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
Page 3 of 3

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**

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

DATE REVISED: December 6, 2006

SEB IR-91 Attachment 1 REVISED Page 7 of 43

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

DATE REVISED: December 6, 2006

SEB IR-91 Attachment 1 REVISED Page 8 of 43

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**

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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	

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**	

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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]X	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	

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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**	

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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**	

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**

EXHIBIT 5
Page 1 of 3

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
Page 2 of 3

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	

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**	

DATE REVISED: December 6, 2006

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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	(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**	

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 %

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**	

DATE REVISED: December 6, 2006

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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**	

DATE REVISED: December 6, 2006

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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

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

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