ORIGINAL

EXH: N - 41

2006

NSUARB – P-886

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF THE PUBLIC UTILITIES ACT

– and –

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

INFORMATION REQUEST RESPONSES – REDACTED

January 12, 2007

To: Board Staff

From: Dr. Alan Rosenberg

RECEIVED
JAN 15 2007
Nova Scotia
Utility and Review Board

Question No. IR-1:

Reference Testimony of Dr. Alan Rosenberg, Exhibit AR-1, Schedule 8

Please provide all backup calculations, work papers, etc., used to derive the "AS REFINED" columns in Schedule 8. These backup documents should show how you applied each of the modifications described on pages 33-43 of your testimony.

Response:

Please see Attachment SEB-NSUARB-1, which has been partially redacted.

(987673)

REDACTED

SEB – UARB -1
Summary of Changes

Attachment SEB-UARB-1

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				-
(2)	HYDRO		258,158	240,242				17,916
(3)	WIND		3,023	3,023				-
(4)	LM6000		62,469	62,469				-
(5)	GAS TURBINE - OTHER		10,659	10,659				-
(6)	TOTAL PROD. PLANT		1,386,815	1,368,899	-	-	-	17,916
(7)	Transmission Plant <138 kV	23.4%	65,935		65,935			
(8)	Transmission Plant >69 kV	76.6%	215,838		215,838			
(9)	TRANSMISSION PLANT		281,773	-	281,773	-	-	-
DISTRIBUTION PLANT								
(10)	LAND		2,711			2,711		
(11)	EASEMENTS & SURVEY		11,028			11,028		
(12)	OTHER		995			995		
(13)	SUBSTATIONS		29,362			29,362		
(14)	POLES & FIXTURES		134,571			134,571		
(15)	O.H. LINES		91,918			91,918		
(16)	U.G. LINES		24,968			24,968		
(17)	LINE TRANSFORMERS		123,013			123,013		
(18)	SERVICES		55,089			55,089		
(19)	METERS		21,716			21,716		
(20)	STREET LIGHTING		26,088			26,088		
(21)	TOTAL DIST PLANT		521,459	-	-	521,459	-	-
(22)	SUB-TOTAL		2,190,047	1,368,899	281,773	521,459	-	17,916
	Allocator for General Property Plant			*63.02%*	*12.97%*	*24.01%*		
(23)	GEN. PROPERTY PLANT		170,262	107,301	22,087	40,874	-	-
(24)	TOT. PLT. IN SERVICE		2,360,309	1,476,200	303,860	562,333	-	17,916
Working Capital & Deferred Charges / Credits								
(25)	CASH - FUEL		16,541	16,541				
(26)	CASH - OTHER		7,083	3,329	874	2,749	-	130
(27)	MAT. & SUP. - FUEL		51,361	51,361				
(28)	MAT. & SUP. - OTHER		26,648	16,794	3,457	6,397	-	-
(29)	DEF. CHG. - Financing		148,005	93,274	19,199	35,531	-	-
(30)	DEF. CHG. - Tax		155,755	98,158	20,205	37,392	-	-
(31)	DEF. CHG. - Pension		38,834	18,595	4,882	15,356	-	-
(32)	DEF. CHG. - Steam Assets		506	506				
(33)	DEF. CHG. - Other		622	392	81	149	-	-
(34)	DEF. CR. - ARO Steam		(67,950)	(67,950)				
(35)	DEF. CR. - ARO Hydro		(6,570)	(6,570)				
(36)	DEF. CR. - ARO CT		(2,677)	(2,677)				
(37)	DEF. CR. - Other		(3,754)	(3,754)				
[redacted]			47,527	47,527				
(39)	TOT. WORKING CAPITAL		411,931	265,527	48,698	97,576	-	130
(40)	TOTAL AVE. RATE BASE		$2,772,240	$1,741,727	$352,558	$659,909	$0	$18,046

see (2)

see (2)

(1)

Working Capital Cash - Other Detail				
Total OM&G Expenses				
Exhibit 4	198,293	94,952	24,929	78,412
Allocator		47.88%	12.57%	39.54%
Cash	6,953	3,329	874	2,749

DEF. CHG. - Pension 38,834 47.88% 12.57% 39.54%

= 18,596 4,882 15,356

Attachment SEB-UARB-1

(2)

NOVA SCOTIA POWER INC.

EXHIBIT 2A
Page 1 of 2

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	1,052,506	939,394	113,112	
(2)	HYDRO	240,242	240,242		
(3)	WIND	3,023	3,023		
(4)	LM6000	62,469	62,469		
(5)	GAS TURBINE - OTHER	10,659	10,659		
(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	
(10)	CASH - OTHER	3,329 (1)	943	2,386	
(11)	MAT. & SUP. - FUEL	51,361	0	51,361	
(12)	MAT. & SUP. - OTHER	16,794	15,406	1,388	
(13)	DEF. CHG. - Financing	93,274	85,567	7,707	
(14)	DEF. CHG. - Tax	98,158	90,047	8,111	
(15)	DEF. CHG. - Pension	18,596 (1)	5,271	13,325	
(16)	DEF. CHG. - Steam Assets	506	452	54	
(17)	DEF. CHG. - Other	392	360	32	
(18)	DEF. CR. - ARO Steam	(67,950)	(60,647)	(7,303)	
(19)	DEF. CR. - ARO Hydro	(6,570)	(6,570)	0	
(20)	DEF. CR. - ARO CT	(2,677)	(2,677)	0	
(21)	DEF. CR. - Other	(3,754)	(3,351)	(403)	
[redacted]		47,527	0	47,527	
(23)	SUBTOTAL	265,527	124,801	140,726	0
(24)	**TOTAL GENERATION FUNCTION**	**1,741,727**	**1,479,023**	**262,704**	**0**
TRANSMISSION FUNCTION					
(25)	**TRANSMISSION PLANT <138 kV**	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 23.4% of (1)	0	0	0
(29)	CASH - OTHER	[redacted] 212	75	137	0
(30)	MAT. & SUP. - FUEL	0	0	0	0
(31)	MAT. & SUP. - 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	[redacted] 1165 23.4% of (1)	418	767	
(35)	DEF. CHG. - Other	19	19	0	
(36)	SUBTOTAL	11,445	10,541	904	0
(37)	**TOTAL TRANS < 138 kV**	**82,549**	**81,645**	**904**	**0**

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 >69 kV	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	76.6% of (1)	0	0	
(5)	CASH - OTHER	662		234	428	
(6)	MAT. & SUP. - FUEL	0		0		
(7)	MAT. & SUP. - OTHER	2,648		2,648		
(8)	DEF. CHG. - Financing	14,707		14,707		
(9)	DEF. CHG. - Tax	15,477		15,477		
(10)	DEF. CHG. - Pension	3,697	76.6% of (1)	1,305	2,392	
(11)	DEF. CHG. - Other	62		62		
(12)	SUBTOTAL	37,252		34,432	2,820	
(13)	**TOTAL TRANS > 69kV**	**270,008**		**267,188**	**2,820**	
(14)	**TOTAL TRANSMISSION FUNCTION**	**352,657**		**348,833**	**3,724**	**0**
	DISTRIBUTION FUNCTION					
	DISTRIBUTION PLANT:					
(15)	LAND	2,711		1,871		840
(16)	EASEMENTS & SURVEY	11,028		7,609		3,419
(17)	OTHER	995		687		308
(18)	SUBSTATIONS	29,362		29,362		0
(19)	POLES & FIXTURES	134,571		87,471		47,100
(20)	O.H. LINES	91,918		59,747		32,171
(21)	U.G. LINES	24,968		16,229		8,739
(22)	LINE TRANSFORMERS	123,013		123,013		0
(23)	SERVICES	55,089				55,089
(24)	METERS	21,716				21,716
(25)	STREET LIGHTING	26,088		26,088		0
(26)	TOTAL DISTRIBUTION PLANT	521,459		352,076		169,383
				67.5%		32.5%
(27)	GENERAL PROPERTY PLANT	40,874		27,597		13,277
(28)	TOTAL PLANT IN SERVICE	562,333		379,674		182,660
	Working Capital & Deferred Charges/Credits					
(29)	CASH - FUEL	0		0		
(30)	CASH - OTHER	2,749	(1)	1,067		1,682
(31)	MAT. & SUP. - FUEL	0		0		
(32)	MAT. & SUP. - OTHER	6,397		4,319		2,078
(33)	DEF. CHG. - Financing	35,531		23,990		11,541
(34)	DEF. CHG. - Tax	37,392		25,246		12,146
(35)	DEF. CHG. - Pension	15,356	(1)	5,959		9,397
(36)	DEF. CHG. - Other	149		101		49
(37)	SUBTOTAL	97,576		60,682		36,894
(38)	**TOTAL DISTRIBUTION FUNCTION**	**659,909**		**440,356**		**219,553**
(39)	**TOTAL AVE. RATE BASE**	**$2,754,193**		**$2,268,212**	**$266,428**	**$219,553**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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	939,394	113,112	0	(537,947)	537,947	0	401,447	651,059	0
(2)	HYDRO	240,242	0	0	(156,109)	156,109	0	84,133	156,109	0
(3)	WIND	3,023	0	0	(2,116)	2,116	0	907	2,116	0
(4)	LM6000	62,469	0	0	0	0	0	62,469	0	0
(5)	GAS TURBINE - OTHER	10,659	0	0	0	0	0	10,659	0	0
(6)	TOTAL GENERATION PLANT	1,255,787	113,112	0	(696,172)	696,172	0	559,615	809,284	0
(7)	GENERAL PROPERTY PLANT	98,435	8,866	0	(54,569)	54,569	0	43,865	63,435	0
(8)	TOTAL PLANT IN SERVICE	1,354,222	121,978	0	(750,742)	750,742	0	603,480	872,720	0
	Working Capital & Deferred Charges/Credits									
(9)	CASH - FUEL	0	16,541	0				0	16,541	0
(10)	CASH - OTHER	943	2,386	0				943	2,386	0
(11)	MAT. & SUP. - FUEL	0	51,361	0				0	51,361	0
(12)	MAT. & SUP. - OTHER	15,406	1,388	0	(8,541)	8,541		6,865	9,929	0
(13)	DEF. CHG. - Financing	85,567	7,707	0	(47,436)	47,436		38,131	55,143	0
(14)	DEF. CHG. - Tax	90,047	8,111	0	(49,920)	49,920		40,128	58,031	0
(15)	DEF. CHG. - Pension	5,271	13,325	0	0	0		5,271	13,325	0
(16)	DEF. CHG. - Steam Assets	452	54	0	(294)	294		158	348	0
(17)	DEF. CHG. - Other	360	32	0	(200)	200		160	232	0
(18)	DEF. CR. - ARO Steam	(60,647)	(7,303)	0	39,408	(39,408)		(21,239)	(46,711)	0
(19)	DEF. CR. - ARO Hydro	(6,570)	0	0	4,269	(4,269)		(2,301)	(4,269)	0
(20)	DEF. CR. - ARO CT	(2,677)	0	0	0	0		(2,677)	0	0
(21)	DEF. CR. - Other	(3,351)	(403)	0	2,177	(2,177)		(1,174)	(2,580)	0
[redacted]		0	47,527	0	0	0		0	47,527	0
(23)	SUBTOTAL	124,801	140,726	0	(60,534)	60,534	0	64,267	201,260	0
(24)	TOTAL GENERATION FUNCTION	$1,479,023	$262,704	$0	($811,276)	$811,276	$0	$667,747	$1,073,980	$0
TRANSMISSION FUNCTION										
(25)	TRANSMISSION PLANT <138 kV	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	75	137	0	0	0	0	75	137	0
(30)	MAT. & SUP. - FUEL	0	0	0	0	0	0	0	0	0
(31)	MAT. & SUP. - 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	418	767	0	0	0	0	418	767	0
(35)	DEF. CHG. - Other	19	0	0	(12)	12	0	7	12	0
(36)	SUBTOTAL	10,541	904	0	(6,529)	6,529	0	4,012	7,433	0
(37)	TOTAL TRANS < 138 kV	81,645	904	0	(52,732)	52,732	0	28,912	53,636	0

No reclassification

(8)

(01)

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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 >69 kV	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	234	428	0	0	0	0	234	428	0
(6)	MAT. & SUP. - FUEL	0	0	0	0	0	0	0	0	0
(7)	MAT. & SUP. - 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	1,305	2,392	0	0	0	0	1,305	2,392	0
(11)	DEF. CHG. - Other	62	0	0	(40)	40	0	22	40	0
(12)	SUBTOTAL	34,432	2,820	0	(21,374)	21,374	0	13,058	24,194	0
(13)	TOTAL TRANS > 69kV	267,188	2,820	0	(172,619)	172,619	0	94,569	175,439	0
(14)	TOTAL TRANSMISSION FUNCTION	$348,833	$3,724	$0	($225,352)	$225,352	$0	$123,481	$229,076	$0

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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				1,871	0	840
(2)	EASEMENTS & SURVEY	7,609	0	3,419				7,609	0	3,419
(3)	OTHER	687	0	308				687	0	308
(4)	SUBSTATIONS	29,362	0	0				29,362	0	0
(5)	POLES & FIXTURES	87,471	0	47,100				87,471	0	47,100
(6)	O.H. LINES	59,747	0	32,171				59,747	0	32,171
(7)	U.G. LINES	16,229	0	8,739				16,229	0	8,739
(8)	LINE TRANSFORMERS	123,013	0	0				123,013	0	0
(9)	SERVICES	0	0	55,089				0	0	55,089
(10)	METERS	0	0	21,716				0	0	21,716
(11)	STREET LIGHTING	26,088	0	0				26,088	0	0
(12)	TOTAL DISTRIBUTION PLANT	352,076	0	169,383				352,076	0	169,383
(13)	GENERAL PROPERTY PLANT	27,597	0	13,277				27,597	0	13,277
(14)	TOTAL PLANT IN SERVICE	379,674	0	182,660				379,674	0	182,660
Working Capital & Deferred Charges/Credits										
(15)	CASH - FUEL	0	0	0				0	0	0
(16)	CASH - OTHER	1,067	0	1,682				1,067	0	1,682
(17)	MAT. & SUP. - FUEL	0	0	0				0	0	0
(18)	MAT. & SUP. - OTHER	4,319	0	2,078				4,319	0	2,078
(19)	DEF. CHG. - Financing	23,990	0	11,541				23,990	0	11,541
(20)	DEF. CHG. - Tax	25,246	0	12,146				25,246	0	12,146
(21)	DEF. CHG. - Pension	5,959	0	9,397				5,959	0	9,397
(22)	DEF. CHG. - Other	101	0	49				101	0	49
(23)	SUBTOTAL	60,682	0	36,894	0	0	0	60,682	0	36,894
(24)	TOTAL DISTRIBUTION FUNCTION	$440,356		$219,553				$440,356	$0	$219,553
(25)	TOTAL AVE. RATE BASE	$2,268,212	$266,428	$219,553	($1,036,628)	$1,036,628	$0	$1,231,584	$1,303,056	$219,553

(7)

REDACTED

NOVA SCOTIA POWER INC.
ALLOCATION OF 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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND CLASSIFICATION													
GENERATION FUNCTION													
(1)	STEAM	401,447	191,460	9,726	79,302	11,122	6,337	15,100	26,748	49,726	7,314	4,614	D-3A
(2)	HYDRO	84,133	40,125	2,038	16,620	2,331	1,328	3,164	5,606	10,421	1,533	967	D-3A
(3)	WIND	907	433	22	179	25	14	34	60	112	17	10	D-3A
(4)	LM6000	62,469	29,793	1,513	12,340	1,731	986	2,350	4,162	7,738	1,138	718	D-3A
(5)	GAS TURBINE - OTHER	10,659	5,084	258	2,106	295	166	401	710	1,320	194	123	D-3A
(6)	TOTAL GENERATION PLANT	559,615	266,894	13,557	110,546	15,504	8,833	21,049	37,286	69,317	10,196	6,432	
(7)	GENERAL PROPERTY PLANT	43,865	20,920	1,063	8,665	1,215	692	1,650	2,923	5,433	799	504	P-7
(8)	TOTAL PLANT IN SERVICE	603,480	287,814	14,620	119,211	16,719	9,526	22,699	40,209	74,751	10,995	6,936	
Working Capital & Deferred Charges/Credits													
(9)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10)	CASH - OTHER	943	450	23	186	26	15	35	63	117	17	11	O-1
(11)	MAT. & SUP. - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(12)	MAT. & SUP. - OTHER	6,865	3,274	166	1,356	190	108	258	457	850	125	79	P-7
(13)	DEF. CHG. - Financing	38,131	18,186	924	7,532	1,056	602	1,434	2,541	4,723	695	438	P-7
(14)	DEF. CHG. - Tax	40,128	19,138	972	7,927	1,112	633	1,509	2,674	4,970	731	461	P-7
(15)	DEF. CHG. - Pension	5,271	2,514	128	1,041	146	83	198	351	653	96	61	O-1
(16)	DEF. CHG. - Steam Assets	158	75	4	31	4	2	6	11	20	3	2	D-3A
(17)	DEF. CHG. - Other	160	77	4	32	4	3	6	11	20	3	2	P-7
(18)	DEF. CR. - ARO Steam	(21,239)	(10,129)	(515)	(4,195)	(588)	(335)	(799)	(1,415)	(2,631)	(387)	(244)	D-3A
(19)	DEF. CR. - ARO Hydro	(2,301)	(1,097)	(56)	(455)	(64)	(36)	(87)	(153)	(285)	(42)	(26)	D-3A
(20)	DEF. CR. - ARO CT	(2,677)	(1,277)	(65)	(529)	(74)	(42)	(101)	(178)	(332)	(49)	(31)	D-3A
(21)	DEF. CR. - Other	(1,174)	(560)	(28)	(232)	(33)	(19)	(44)	(78)	(145)	(21)	(13)	D-3A
[redacted]		0	0	0	0	0	0	0	0	0	0	0	D-3A
(23)	SUBTOTAL	64,267	30,650	1,557	12,695	1,780	1,014	2,417	4,282	7,960	1,171	739	
(24)	TOTAL GENERATION FUNCTION	667,747	318,465	16,177	131,907	18,500	10,540	25,116	44,491	82,711	12,166	7,675	
TRANSMISSION FUNCTION													
(25)	TRANSMISSION PLANT <138 kV	23,090	12,569	638	5,206	730	416	991	1,756	0	480	303	D-3B
(26)	GENERAL PROPERTY PLANT	1,810	985	50	408	57	33	78	138	0	38	24	P-8A
(27)	TOTAL PLANT IN SERVICE	24,900	13,555	689	5,614	787	449	1,069	1,894	0	518	327	
Working Capital & Deferred Charges/Credits													
(28)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(29)	CASH - OTHER	75	41	2	17	2	1	3	6	0	2	1	O-2A
(30)	MAT. & SUP. - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3
(31)	MAT. & SUP. - OTHER	283	154	8	64	9	5	12	22	0	6	4	P-8A
(32)	DEF. CHG. - Financing	1,673	856	44	355	50	28	68	120	0	33	21	P-8A
(33)	DEF. CHG. - Tax	1,656	901	46	373	52	30	71	126	0	34	22	P-8A
(34)	DEF. CHG. - Pension	418	228	12	94	13	8	18	32	0	9	5	O-2A
(35)	DEF. CHG. - Other	7	4	0	1	0	0	0	1	0	0	0	P-8A
(36)	SUBTOTAL	4,012	2,184	111	905	127	72	172	305	0	83	53	
(37)	TOTAL TRANS < 138 kV	28,912	15,738	799	6,519	914	521	1,241	2,199	0	601	379	

NOVA SCOTIA POWER INC.
ALLOCATION OF 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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION FUNCTION												
(1) STEAM	651,059	242,588	13,705	135,289	22,768	13,739	31,629	66,508	107,962	10,505	6,365	E-1A
(2) HYDRO	156,109	58,167	3,286	32,439	5,459	3,294	7,584	15,947	25,887	2,519	1,526	E-1A
(3) WIND	2,116	788	45	440	74	45	103	216	351	34	21	E-1A
(4) LM6000	0	0	0	0	0	0	0	0	0	0	0	E-1A
(5) GAS TURBINE - OTHER	0	0	0	0	0	0	0	0	0	0	0	E-1A
(6) TOTAL GENERATION PLANT	809,284	301,543	17,036	168,169	28,302	17,078	39,315	82,672	134,200	13,057	7,912	
(7) GENERAL PROPERTY PLANT	63,435	23,636	1,335	13,182	2,218	1,339	3,082	6,480	10,519	1,024	620	P-10
(8) TOTAL PLANT IN SERVICE	872,720	325,180	18,371	181,350	30,520	18,417	42,397	89,152	144,719	14,081	8,533	
Working Capital & Deferred Charges/Credits												
(9) CASH - FUEL	16,541	6,163	348	3,437	578	349	804	1,690	2,743	267	162	E-1A
(10) CASH - OTHER	2,386	889	50	496	83	50	116	244	396	38	23	O-4
(11) MAT. & SUP. - FUEL	51,361	19,137	1,081	10,673	1,796	1,084	2,495	5,247	8,517	829	502	E-1A
(12) MAT. & SUP. - OTHER	9,929	3,699	209	2,063	347	210	482	1,014	1,646	160	97	P-10
(13) DEF. CHG. - Financing	55,143	20,547	1,161	11,459	1,928	1,164	2,679	5,633	9,144	890	539	P-10
(14) DEF. CHG. - Tax	58,031	21,623	1,222	12,059	2,029	1,225	2,819	5,928	9,623	936	567	P-10
(15) DEF. CHG. - Pension	13,325	4,965	280	2,769	466	281	647	1,361	2,210	215	130	O-4
(16) DEF. CHG. - Steam Assets	348	130	7	72	12	7	17	36	58	6	3	E-1A
(17) DEF. CHG. - Other	232	86	5	48	8	5	11	24	38	4	2	P-10
(18) DEF. CR. - ARO Steam	(46,711)	(17,405)	(983)	(9,707)	(1,634)	(986)	(2,269)	(4,772)	(7,746)	(754)	(457)	E-1A
(19) DEF. CR. - ARO Hydro	(4,269)	(1,591)	(90)	(887)	(149)	(90)	(207)	(436)	(708)	(69)	(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	(2,580)	(961)	(54)	(536)	(90)	(54)	(125)	(264)	(428)	(42)	(25)	E-1A
[redacted]	47,627	17,709	1,000	9,876	1,662	1,003	2,309	4,855	7,881	767	465	E-1A
(23) SUBTOTAL	201,260	74,991	4,237	41,822	7,038	4,247	9,777	20,560	33,374	3,247	1,968	
(24) TOTAL GENERATION FUNCTION	1,073,980	400,170	22,608	223,172	37,558	22,664	52,174	109,711	178,093	17,328	10,500	
TRANSMISSION FUNCTION												
(25) TRANSMISSION PLANT <138 kV	42,844	19,138	1,081	10,673	1,796	1,084	2,495	5,247	0	829	502	E-1B
(26) GENERAL PROPERTY PLANT	3,358	1,500	85	837	141	85	196	411	0	65	39	P-11A
(27) TOTAL PLANT IN SERVICE	46,203	20,638	1,166	11,509	1,937	1,169	2,691	5,658	0	894	542	
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	61	3	34	6	3	8	17	0	3	2	O-5A
(30) MAT. & SUP. - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(31) MAT. & SUP. - OTHER	526	235	13	131	22	13	31	64	0	10	6	P-11A
(32) DEF. CHG. - Financing	2,919	1,304	74	727	122	74	170	358	0	56	34	P-11A
(33) DEF. CHG. - Tax	3,072	1,372	78	765	129	78	179	376	0	59	36	P-11A
(34) DEF. CHG. - Pension	767	343	19	191	32	19	45	94	0	15	9	O-5A
(35) DEF. CHG. - Other	12	5	0	3	1	0	1	2	0	0	0	P-11A
(36) SUBTOTAL	7,433	3,320	188	1,852	312	188	433	910	0	144	87	
(37) TOTAL TRANS < 138 kV	53,636	23,958	1,354	13,361	2,249	1,357	3,124	6,568	0	1,037	629	

NOVA SCOTIA POWER INC.
ALLOCATION OF 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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	TRANSMISSION >69 kV	140,252	52,258	2,952	29,144	4,905	2,960	6,813	14,327	23,257	2,263	1,371	E-1A
(2)	GENERAL PROPERTY PLANT	10,994	4,096	231	2,284	384	232	534	1,123	1,823	177	107	P-11B
(3)	TOTAL PLANT IN SERVICE	151,245	56,355	3,184	31,429	5,289	3,192	7,348	15,450	25,080	2,440	1,479	
	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	159	9	89	15	9	21	44	71	7	4	O-5B
(6)	MAT. & SUP. - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(7)	MAT. & SUP. - OTHER	1,721	641	36	358	60	36	84	176	285	28	17	P-11B
(8)	DEF. CHG. - Financing	9,556	3,561	201	1,986	334	202	464	976	1,585	154	93	P-11B
(9)	DEF. CHG. - Tax	10,057	3,747	212	2,090	352	212	489	1,027	1,668	162	98	P-11B
(10)	DEF. CHG. - Pension	2,392	891	50	497	84	50	116	244	397	39	23	O-5B
(11)	DEF. CHG. - Other	40	15	1	8	1	1	2	4	7	1	0	P-11B
(12)	SUBTOTAL	24,194	9,015	509	5,028	846	511	1,175	2,472	4,012	390	237	
(13)	TOTAL TRANS > 69kV	175,439	65,370	3,693	36,456	6,135	3,702	8,523	17,922	29,092	2,831	1,715	
(14)	TOTAL TRANSMISSION FUNCTION	229,076	89,328	5,047	49,817	8,384	5,059	11,647	24,490	29,092	3,868	2,344	
(15)	TOTAL ENERGY	$1,303,056	469,498	27,654	272,989	45,942	27,723	63,821	134,201	207,185	21,196	12,844	
	CUSTOMER CLASSIFICATION												
	DISTRIBUTION FUNCTION												
(1)	DISTRIBUTION PLANT:	169,383	147,434	8,019	9,692	17	2,076	218	55	4	5	1,864	EXH 3A
(2)	GENERAL PROPERTY PLANT	13,277	11,557	629	760	1	163	17	4	0	0	146	P-12
(3)	TOTAL PLANT IN SERVICE	182,660	158,990	8,648	10,451	18	2,238	236	60	4	5	2,010	
	Working Capital & Deferred Charges/Credits												
(4)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(5)	CASH - OTHER	1,682	1,460	79	90	2	18	7	4	0	1	21	O-6
(6)	MAT. & SUP. - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(7)	MAT. & SUP. - 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	9,397	8,154	444	501	12	103	40	20	1	4	120	O-6
(11)	DEF. CHG. - Other	49	42	2	3	0	1	0	0	0	0	1	P-12
(12)	SUBTOTAL	36,894	32,083	1,745	2,068	16	437	80	32	2	5	425	
(13)	TOTAL DISTRIBUTION FUNCTION	219,553	191,073	10,393	12,519	34	2,676	316	92	6	10	2,435	
(14)	TOTAL CUSTOMER	219,553	191,073	10,393	12,519	34	2,676	316	92	6	10	2,435	
(15)	TOTAL AVE. RATE BASE	$2,754,193	1,306,668	73,601	551,520	75,368	53,751	103,860	188,158	301,616	35,778	63,873	

EXHIBIT 3A

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND													
(1)	LAND	1,871	1,095	72	491	54	49	72	7	0	1	28	P-3
(2)	EASEMENTS & SURVEY	7,609	4,456	294	1,998	220	201	294	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	EXB 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	4,291	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	-											
(10)	METERS	-											
(11)	STREET LIGHTING	26,088										26,088	DIRECT
(12)	TOTAL DEMAND	352,076	197,616	13,041	87,190	5,851	8,644	7,803	705	-	66	31,160	
CUSTOMER													
(13)	LAND	840	758	41	20	0	4	0	0	0	0	17	P-4
(14)	EASEMENTS & SURVEY	3,419	3,084	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											
(17)	POLES & FIXTURES	47,100	42,490	2,311	1,110	1	226	12	2	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	8,739	7,884	429	206	0	42	2	0	0	0	176	P-2
(20)	LINE TRANSFORMERS	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	18,450	1,004	1,573	15	419	196	52	3	4	-	EXH 3G
(23)	STREET LIGHTING	0											
(24)	TOTAL CUSTOMER	169,383	147,434	8,019	9,692	17	2,076	218	55	4	5	1,864	
SUMMARY													
(25)	LAND	2,711	1,854	114	511	54	53	73	7	0	1	45	
(26)	EASEMENTS & SURVEY	11,028	7,540	462	2,078	220	217	295	29	0	3	183	
(27)	OTHER	995	680	42	188	20	20	27	3	0	0	17	
(28)	SUBSTATIONS	29,362	16,293	1,075	7,433	1,068	750	1,596	667	0	62	418	
(29)	POLES & FIXTURES	134,571	94,253	5,727	24,240	2,403	2,547	3,123	2	0	0	2,277	
(30)	O.H. LINES	91,918	64,379	3,912	16,557	1,641	1,739	2,133	1	0	0	1,555	
(31)	U.G. LINES	24,968	17,487	1,063	4,497	446	472	579	0	0	0	422	
(32)	LINE TRANSFORMERS	123,013	78,646	5,190	33,867	0	3,291	0	0	0	0	2,019	
(33)	SERVICES	55,089	45,467	2,473	5,937	0	1,211	0	0	0	0	0	
(34)	METERS	21,716	18,450	1,004	1,573	15	419	196	52	3	4	0	
(35)	STREET LIGHTING	26,088	0	0	0	0	0	0	0	0	0	26,088	
(36)	TOTAL AVE. RATE BASE	$521,459	$345,049	$21,060	$96,882	$5,867	$10,720	$8,022	$761	$4	$70	$33,025	

(12)

EXHIBIT 3B

NOVA SCOTIA POWER INC.

ANALYSIS OF DISTRIBUTION SUBSTATION PLANT

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) 0 GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Total Distribution Substations	29,362											
(2)	Bulk Power												
(3)	Distribution	$26,403	$15,162	$1,001	$6,876	$992	$698	$1,285	$0	$0	$0	$389	D-2
(4)	Distribution Dedicated	$847	$0	$0	$40	$0	$0	$201	$558	$0	$48	$0	Direct
(5)	General												
(6)	Distribution	$1,969	$1,131	$75	$513	$74	$52	$96	$0	$0	$0	$29	D-2
(7)	Distribution Dedicated	$143	$0	$0	$4	$2	$0	$14	$109	$0	$14	$0	Direct
(8)	Total	$29,362	$16,293	$1,075	$7,433	$1,068	$750	$1,596	$667	$0	$62	$418	

EXHIBIT 3C

NOVA SCOTIA POWER INC.

ANALYSIS OF 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	(6) SUMMARY DEMAND	(7) SUMMARY CUSTOMER
(1)	Total Net Pole Cost	$134,571						
(2)	Primary Only (30%) - Demand	$40,371	$40,371					
(3)	50% Joint - Primary [1]	$47,100	$23,550	$23,550				
(4)	50% Joint - Secondary [1]	$47,100			$23,550	$23,550		
(5)	Total	$134,571	$63,921	$23,550	$23,550	$23,550	$87,471	$47,100

DEMAND COST - 50% }
} (1)
CUSTUMER COST - 50% }

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EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF POLE INVESTMENT

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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Primary Demand	$63,921	$36,707	$2,422	$16,647	$2,402	$1,690	$3,111	$0	$0	$0	$942	D-2
(2)	Primary Customer	23,550	$21,238	$1,155	$555	$1	$113	$12	$2	0	0	474	C-5
(3)	Secondary Demand	23,550	$15,056	$994	$6,484	$0	$630	$0	$0	0	0	386	D-1
(4)	Secondary Customer	23,550	$21,251	$1,156	$555	$0	$113	$0	$0	0	0	474	C-4
(5)	Total	$134,571	$94,253	$5,727	$24,240	$2,403	$2,547	$3,123	$2	$0	$0	$2,277	
(6)	Subtotal Demand	$87,471	$51,763	$3,416	$23,130	$2,402	$2,320	$3,111	$0	$0	$0	$1,329	
(7)	Subtotal Customer	$47,100	$42,490	$2,311	$1,110	$1	$226	$12	$2	$0	$0	$948	

EXHIBIT 3E

NOVA SCOTIA POWER INC.

ANALYSIS OF WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2007

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER	(6) SUMMARY DEMAND	(7) SUMMARY CUSTOMER
(1)	Total Net Wire Cost	$91,918						
(2)	Primary Only (30%) - Demand	$27,575	$27,575					
(3)	50% Joint - Primary	$32,171	$16,086	$16,086				
(4)	50% Joint - Secondary	$32,171			$16,086	$16,086		
(5)	Total	$91,918	$43,661	$16,086	$16,086	$16,086	$59,747	$32,171

(4)

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE WIRE INVESTMENT

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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
Primary Demand	$43,661	$25,072	$1,655	$11,370	$1,641	$1,154	$2,125	$0	$0	$0	$644	D-2
Primary Customer	16,086	$14,507	$789	$379	$1	$77	$8	$1	$0	$0	$324	C-5
Secondary Demand	16,086	$10,284	$679	$4,429	$0	$430	$0	$0	$0	$0	$264	D-1
Secondary Customer	16,086	$14,516	$790	$379	$0	$77	$0	$0	$0	$0	$324	C-4
Total	$91,918	$64,379	$3,912	$16,557	$1,641	$1,739	$2,133	$1	$0	$0	$1,555	
Subtotal Demand	$59,747	$35,356	$2,333	$15,799	$1,641	$1,585	$2,125	$0	$0	$0	$908	
Subtotal Customer	$32,171	$29,022	$1,579	$758	$1	$155	$8	$1	$0	$0	$648	

81

EXHIBIT 3G

NOVA SCOTIA POWER INC.

ANALYSIS OF METER INVESTMENT

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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED
(1)	Total Customers	477,169	430,332	23,406	11,239	18	2,293	236	31	2	6	9,606
(2)	Unit Meter Cost		$34.00	$34.00	$111.00	$657.00	$145.00	$657.00	$1,338.00	$1,338.00	$520.00	-
(3)	Total Cost	$17,221,258	$14,631,288	$795,804	$1,247,529	$11,826	$332,485	$155,052	$41,478	$2,676	$3,120	$0
(4)	Percent	100.00%	84.96%	4.62%	7.24%	0.07%	1.93%	0.90%	0.24%	0.02%	0.02%	0.00%
(5)	Meter Cost	$21,716	18,450	1,004	1,573	15	419	196	52	$3	4	-

(19)

EXHIBIT 4

(Note: Source of the Mersey Additional Energy costs removed is response to SEB-12-67)

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	$465,424				$1,201
(2)	PURCHASED POWER	32,099	32,099				-
(3)	THERMAL - O&M	65,756	65,736				20
(4)	HYDRO - O&M	7,975	6,551				1,424
(5)	WIND - O&M	34	34				
(6)	LM6000 - O&M	285	285				
(7)	CT - O&M	824	824				
(8)	ENERGY, FUELS & RISK MGT	3,625	3,625				
(9)	GENERATION DEVELOPMENT	5,878	5,878				
(10)	**TOTAL PRODUCTION O&M**	84,377	82,933				1,444
	CUSTOMER OPERATIONS:						
(11)	TRANSMISSION & DISTRIBUTION	48,698	-	17,576	30,729	-	393
	CUST. SERV. / MARKETING & SALES:						
(12)	Qty. Ass., Comm., Call Ctr. & Rev. Ops.	28,978	-	-	186	28,792	-
	OTHER OPERATING						
	CORPORATE GROUPS						
(13)	EXECUTIVE MANAGEMENT	2,085	751	229	542	563	
(14)	CORP SECRETARY & LEGAL SERVICES	6,105	2,198	672	1,587	1,648	
(15)	EXTERNAL RELATIONS & ENVIRONMENT	1,655	596	182	430	447	
(16)	REGULATORY AFFAIRS	5,473	1,970	602	1,423	1,478	
(17)	FINANCE GROUP	5,175	1,863	569	1,346	1,397	
(18)	ENTERPRISE SERVICES	12,963	3,370	3,500	4,667	1,426	
(19)	HUMAN RESOURCES	4,363	1,178	1,571	480	1,134	
(20)	SUBTOTAL	37,819	11,926	7,325	10,475	8,093	-
(21)	OTHER EXPENSES	1,014	365	111	264	274	-
(22)	DIRECT A&G EXPENSES	-	(272)	(83)	(197)	(204)	756
(23)	**Total OM&G Expenses**	200,886	94,952	24,929	41,457	36,955	2,593
(24)	COGS (Net of Sales)	(391)	-	-		(391)	
(25)	GRANTS IN LIEU OF TAXES *	33,437	21,072	4,338	8,027		-
	DEPRECIATION:						
(26)	STEAM	44,935	44,935	-	-	-	-
(27)	HYDRO	6,100	5,534	-	-	-	566
(28)	WIND	98	98				
(29)	LM6000	2,382	2,382				
(30)	OTHER GAS TURBINE	907	907	-	-	-	
(31)	TRANSMISSION <138 kV	3,542	-	3,542	-	-	-
(32)	TRANSMISSION >69 kV	11,593		11,593			
(33)	DISTRIBUTION	43,515	-	-	43,515	-	-
(34)	GENERAL PROPERTY	23,041	14,521	2,989	5,531	-	-
(35)	INTEREST NET OF AFUDC	126,145	78,864	15,964	29,868	-	1,429
(36)	PREFERRED DIVIDENDS **	14,100	8,916	1,805	3,379	-	-
(37)	CORPORATE TAXES	87,621	55,408	11,215	20,998	-	-
(38)	**TOTAL EXPENSES**	$1,096,635	$825,112	$76,374	$152,796	$36,564	$5,789

* Functionalized by 36% 11% 26% 27%

** Functionalized by 63.02% 12.97% 24.01%

*** Functionalized by 63.24% 12.80% 23.96%

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	$465,424		0	465,424	0
(2)	PURCHASED POWER FIXED	14,412	44.90%	5,892	8,520	0
(3)	PURCHASED POWER VAR.	17,687	55.10%	0	17,687	0
	PURCHASED POWER TOT	32,099				
(4)	OPER. & MAINT. - STEAM	85,003		23,291	61,712	0
(5)	OPER. & MAINT. - HYDRO	8,515		2,333	6,182	0
(6)	OPER. & MAINT. - LM6000	369		101	268	0
(7)	OPER. & MAINT. - OTHER CT'S	1,066		895	170	0
(8)	GRANTS IN LIEU OF TAXES	21,072		8,614	12,458	0
DEPRECIATION:						
(9)	STEAM	44,935		17,139	27,796	0
(10)	HYDRO	5,534		1,938	3,596	0
(11)	WIND	98		29	69	0
(12)	LM6000	2,382		2,382	0	0
(13)	OTHER GAS TURBINE	907		907	0	0
(14)	GENERAL PROPERTY	14,521		5,936	8,585	0
(15)	INTEREST NET OF AFUDC	78,864		30,235	48,629	0
(16)	PREFERRED DIVIDENDS	8,916		3,418	5,498	0
(17)	CORPORATE TAXES	55,408		21,242	34,165	0
NON-OPERATING REVENUE:						
(18)	EXPORT SALES	(8,548)		0	(8,548)	0
(19)	OTHER REVENUE	(2,513)		(379)	(2,134)	0
	Generation Rate Base			667,747	1,073,980	0
	Times Return %			3.515%	3.515%	3.515%
(20)	RETURN (PROFIT/LOSS)	61,217		23,470	37,748	0
(21)	TOTAL GENERATION	$875,269		$147,445	$727,824	$0
TRANSMISSION FUNCTION						
Transmission < 138 kV						
(22)	O&M < 138 kV	6,055		2,121	3,934	0
(23)	GRANTS IN LIEU OF TAXES	1,015		356	660	0
DEPRECIATION:						
(24)	TRANSMISSION <138 kV	3,542		1,241	2,301	0
(25)	GENERAL PROPERTY	699		245	454	0
(26)	INTEREST NET OF AFUDC	3,736		1,308	2,427	0
(27)	PREFERRED DIVIDENDS	422		148	274	0
(28)	CORPORATE TAXES	2,624		919	1,705	0
NON-OPERATING REVENUE:						
(29)	OTHER REVENUE	(54)		(19)	(35)	0
	Return (Profit/Loss)					
	Transmission Rate Base			28,912	53,636	0
	Times Return %			3.515%	3.515%	3.515%
(30)	RETURN (PROFIT/LOSS)	2,901		1,016	1,885	0
(31)	TOTAL <138KV	20,941		7,335	13,607	0

(21)

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 > 69 kV				
(1) O&M > 69 kV	**18,874**	6,610	12,263	0
(2) GRANTS IN LIEU OF TAXES	**3,323**	1,164	2,159	0
DEPRECIATION:				
(3) TRANSMISSION >69 kV	**11,593**	4,060	7,533	0
(4) GENERAL PROPERTY	**2,290**	802	1,488	0
(5) INTEREST NET OF AFUDC	**12,228**	4,283	7,945	0
(6) PREFERRED DIVIDENDS	**1,382**	484	898	0
(7) CORPORATE TAXES	**8,591**	3,009	5,582	0
NON-OPERATING REVENUE				
(8) OTHER REVENUE	(176)	(62)	(114)	0
Transmission Rate Base		94,569	175,439	0
Times Return %		**3.515%**	**3.515%**	**3.515%**
(9) RETURN (PROFIT/LOSS)	9,490	3,324	6,166	0
(10) TOTAL >69 kV	67,595	23,675	43,920	0
(11) **TOTAL TRANSMISSION**	**$88,536**	**31,009**	**57,527**	**0**

(22)

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

No change in percentages

		(1) TOTAL COMPANY		(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
DISTRIBUTION FUNCTION						
(1)	SUBSTATIONS	1,157	2.79%	1,157	0	0
(2)	O.H. LINES	30,504	73.58%	19,828	0	10,677
(3)	U.G. LINES	837	2.02%	544	0	293
(4)	LINE TRANSFORMERS	2,410	5.81%	2,410	0	0
(5)	METERS	249	0.60%	0	0	249
(6)	COMMUNICATIONS	1,959	4.73%	1,959	0	0
(7)	STREET LIGHTING	4,341	10.47%	4,341	0	0
	Subtotal O&M	41,457	100.00%	30,239	0	11,218
(8)	GRANTS IN LIEU OF TAXES	8,027		5,357	0	2,671
DEPRECIATION:						
(9)	DISTRIBUTION	43,515		29,380	0	14,135
(10)	GENERAL PROPERTY	5,531		3,734	0	1,797
(11)	INTEREST NET OF AFUDC	29,888		19,944	0	9,944
(12)	PREFERRED DIVIDENDS	3,379		2,255	0	1,124
(13)	CORPORATE TAXES	20,998		14,012	0	6,986
NON-OPERATING REVENUE						
(14)	OTHER REVENUE	(468)		(321)	0	(147)
	Distribution Rate Base			440,356	0	219,553
	Times Return %			3.515%	3.515%	3.515%
(15)	RETURN (PROFIT/LOSS)	23,194		15,477	0	7,717
(16)	**TOTAL DISTRIBUTION**	**175,522**		**120,077**	**0**	**55,445**
RETAIL FUNCTION						
(17)	QTY ASSURANCE & COMM	4,322	11.70%	0	0	4,322
(18)	CALL CENTRE	11,526	31.19%	0	0	11,526
(19)	BILLING SERVICES	4,244	11.49%	0	0	4,244
(20)	ELECT. WIRING INSPECT. - H/O	263	0.71%	0	0	263
(21)	METER DATA SERVICES	845	2.29%	0	0	845
(22)	METER READING - FIELD	7,402	20.03%	0	0	7,402
(23)	ELECT. WIRING INSPECT. - FIELD	2,146	5.81%	0	0	2,146
(24)	PAYMENT SERVICES	1,099	2.98%	0	0	1,099
(25)	CREDIT SERVICES	296	0.80%	0	0	296
(26)	BAD DEBT EXPENSE	2,881	7.80%	0	0	2,881
(27)	MARKETING AND SALES	1,930	5.22%	0	0	1,930
	Subtotal O&M	36,955	100.000%			
(28)	COGS (Net of Retail sales)	(391)		0	0	(391)
(29)	GRANTS IN LIEU OF TAXES	-		0	0	0
(30)	DEPRECIATION:					
(31)	DISTRIBUTION	-		0	0	0
(32)	GENERAL PROPERTY	-		0	0	0
(33)	INTEREST NET OF AFUDC	-		0	0	0
(34)	PREFERRED DIVIDENDS	-		0	0	0
(35)	CORPORATE TAXES	-		0	0	0
NON-OPERATING REVENUE						
(36)	LATE PAYMENT CHARGE	(3,742)		0	0	(3,742)
(37)	MISC ELECTRIC	(2,239)		0	0	(2,239)
(38)	OTHER REVENUE	(117)		0	0	(117)
(39)	RETURN (PROFIT/LOSS)					
(40)	**TOTAL RETAIL**	**30,466**		**0**	**0**	**30,466**
(41)	**TOTAL NET EXPENSES**	**$1,169,792**		**298,531**	**785,351**	**85,910**

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 *Incl. Mersey*	(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) PURCHASED POWER FIXED	5,892	2,810	143	1,164	163	93	222	393	730	107	68	D-3A
(3) OPER. & MAINT. - STEAM	23,291	11,108	564	4,601	645	368	876	1,552	2,885	424	268	D-3A
(4) OPER. & MAINT. - HYDRO	2,333	1,113	57	461	65	37	88	155	289	43	27	D-3A
(5) OPER. & MAINT. - LM6000	101	48	2	20	3	2	4	7	13	2	1	D-3A
(6) OPER. & MAINT. - OTHER CT'S	895	427	22	177	25	14	34	60	111	16	10	D-3A
(7) GRANTS IN LIEU OF TAXES	8,614	4,108	209	1,702	239	136	324	574	1,067	157	99	P-7
(8) DEPRECIATION:	28,332	13,512	686	5,597	785	447	1,066	1,888	3,509	516	326	EXH 6D
(9) INTEREST NET OF AFUDC	30,235	14,420	732	5,973	838	477	1,137	2,015	3,745	551	348	P-14
(10) PREFERRED DIVIDENDS	3,418	1,630	83	675	95	54	129	228	423	62	39	P-14
(11) CORPORATE TAXES	21,242	10,131	515	4,196	589	335	799	1,415	2,631	387	244	P-14
NON-OPERATING REVENUE:												
(12) OTHER REVENUE	(379)	(181)	(9)	(75)	(10)	(6)	(14)	(25)	(47)	(7)	(4)	O-8
(13) RETURN (PROFIT/LOSS)	23,470	11,193	569	4,636	650	370	883	1,564	2,907	428	270	P-14
(14) INTERR. RIDER DMD ADJ. *	(7,828)							(7,828)				DIRECT
(15) ALLOC. OF INTERR. DMD. ADJ.	7,828	4,570	232	1,893	265	151	360	71	0	175	110	D-4
(16) ELIIR-2 INTERR. DMD. ADJ.	(16,996)								(16,996)			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)								(2,549)			DIRECT
(19) ALLOC. OF ELIIR-2 PRI. INT. DMD. ADJ.	2,549	1,388	70	575	81	46	109	194	0	53	33	D-3B
(20) TOTAL GENERATION	147,445	86,201	4,379	35,704	5,007	2,853	6,798	2,413	(1,282)	3,293	2,077	
TRANSMISSION												
Transmission <138 kV												
(21) O&M < 138 kV	2,121	1,154	59	478	67	38	91	161	0	44	28	D-3B
(22) GRANTS IN LIEU OF TAXES	356	194	10	80	11	6	15	27	0	7	5	P-8A
(23) DEPRECIATION:	1,486	809	41	335	47	27	64	113	0	31	19	Exh 6D
(24) INTEREST NET OF AFUDC	1,308	712	36	295	41	24	56	99	0	27	17	P-15A
(25) PREFERRED DIVIDENDS	148	81	4	33	5	3	6	11	0	3	2	P-15A
(26) CORPORATE TAXES	919	500	25	207	29	17	39	70	0	19	12	P-15A
NON-OPERATING REVENUE:												
(27) OTHER REVENUE	(19)	(10)	(1)	(4)	(1)	(0)	(1)	(1)	0	(0)	(0)	O-9
(28) RETURN (PROFIT/LOSS)	1,016	553	28	229	32	18	44	77	0	21	13	P-15A
(29) TOTAL <138KV	7,335	3,993	203	1,654	232	132	315	558	0	153	96	

* (6,928) + ($-63 * K * 1.0207)

(24)

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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
Transmission >69 kV												
(1) O&M > 69 kV	6,610	3,153	160	1,306	183	104	249	440	819	120	76	D-3A
(2) GRANTS IN LIEU OF TAXES	1,164	555	28	230	32	18	44	78	144	21	13	P-8B
(3) DEPRECIATION:	4,862	2,319	118	960	135	77	183	324	602	89	56	Exh 6D
(4) INTEREST NET OF AFUDC	4,283	2,043	104	846	119	68	161	285	531	78	49	P-15B
(5) PREFERRED DIVIDENDS	484	231	12	96	13	8	18	32	60	9	6	P-15B
(6) CORPORATE TAXES	3,009	1,435	73	594	83	47	113	200	373	55	35	P-15B
NON-OPERATING REVENUE												
(7) OTHER REVENUE	(62)	(29)	(1)	(12)	(2)	(1)	(2)	(4)	(8)	(1)	(1)	O-9B
(8) RETURN (PROFIT/LOSS)	3,324	1,585	81	657	92	52	125	221	412	61	38	P-15B
(9) TOTAL >69 kV	23,675	11,291	574	4,677	656	374	890	1,577	2,932	431	272	
(10) Total Transmission	31,009	15,284	776	6,330	888	506	1,205	2,135	2,932	584	368	
DISTRIBUTION												
(11) OPERATING & MAINTENANCE	30,239	15,364	1,014	6,854	675	686	883	26	0	2	4,735	EXH 6A
(12) GRANTS IN LIEU OF TAXES	5,357	3,007	198	1,327	89	132	119	11	0	1	474	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	19,944	11,177	738	4,932	333	489	444	40	0	4	1,787	P-16
(15) PREFERRED DIVIDENDS	2,255	1,264	83	558	38	55	50	4	0	0	202	P-16
(16) CORPORATE TAXES	14,012	7,853	518	3,465	234	344	312	28	0	3	1,255	P-16
NON-OPERATING REVENUE												
(17) OTHER REVENUE	(321)	(175)	(12)	(78)	(6)	(8)	(8)	(1)	0	(0)	(35)	O-10
(18) RETURN (PROFIT/LOSS)	15,477	8,674	572	3,828	259	380	345	31	0	3	1,387	P-16
(19) TOTAL DISTRIBUTION	120,077	65,750	4,339	29,086	2,172	2,891	2,879	205	0	19	12,736	
(20) TOTAL DEMAND	298,531	167,234	9,494	71,121	8,067	6,249	10,883	4,764	1,651	3,896	15,181	

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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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION												
(1) FUEL (BAI's Allocation)	465,424	175,702	9,852	96,521	16,110	9,753	22,342	46,822	76,225	7,544	4,552	DIRECT
(2) PURCHASED POWER FIXED	8,520	3,175	179	1,771	298	180	414	870	1,413	137	83	E-1
(3) PURCHASED POWER VAR.	17,687	6,590	372	3,675	619	373	859	1,807	2,933	285	173	E-1
(4) OPER. & MAINT. - STEAM	61,712	22,994	1,299	12,824	2,158	1,302	2,998	6,304	10,233	996	603	E-1
(5) OPER. & MAINT. - HYDRO	6,182	2,303	130	1,285	216	130	300	632	1,025	100	60	E-1
(6) OPER. & MAINT. - LM6000	268	100	6	56	9	6	13	27	44	4	3	E-1
(7) OPER. & MAINT. - OTHER CT'S	170	64	4	35	6	4	8	17	28	3	2	E-1
(8) GRANTS IN LIEU OF TAXES	12,458	4,642	262	2,589	436	263	605	1,273	2,066	201	122	P-10
(9) DEPRECIATION:	40,045	14,921	843	8,321	1,400	845	1,945	4,091	6,640	646	392	EXH 6D
(10) INTEREST NET OF AFUDC	48,629	18,120	1,024	10,105	1,701	1,026	2,362	4,968	8,064	785	475	P-17
(11) PREFERRED DIVIDENDS	5,498	2,049	116	1,142	192	116	267	562	912	89	54	P-17
(12) CORPORATE TAXES	34,165	12,730	719	7,100	1,195	721	1,660	3,490	5,665	551	334	P-17
NON-OPERATING REVENUE:												
(13) EXPORT SALES	(8,548)	(3,185)	(180)	(1,776)	(299)	(180)	(415)	(873)	(1,417)	(138)	(84)	EXH 7
(14) OTHER REVENUE	(2,134)	(802)	(45)	(443)	(74)	(45)	(103)	(216)	(351)	(35)	(21)	O-11
(15) RETURN (PROFIT/LOSS)	37,748	14,065	795	7,844	1,320	797	1,834	3,856	6,260	609	369	P-17
(16) TOTAL GENERATION	727,824	273,467	15,376	151,048	25,287	15,291	35,090	73,630	119,741	11,778	7,117	
TRANSMISSION												
Transmission <138 kV												
(17) O&M < 138 kV	3,934	1,757	99	980	165	100	229	482	0	76	46	E-1B
(18) GRANTS IN LIEU OF TAXES	660	295	17	164	28	17	38	81	0	13	8	P-11A
(19) DEPRECIATION:	2,756	1,231	70	687	116	70	160	337	0	53	32	EXH 6D
(20) INTEREST NET OF AFUDC	2,427	1,084	61	605	102	61	141	297	0	47	28	P-18A
(21) PREFERRED DIVIDENDS	274	123	7	68	12	7	16	34	0	5	3	P-18A
(22) CORPORATE TAXES	1,705	762	43	425	71	43	99	209	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)	1,885	842	48	470	79	48	110	231	0	36	22	P-18A
(25) TOTAL <138KV	13,607	6,078	343	3,390	570	344	792	1,666	0	263	159	
Transmission > 69 kV												
(26) O&M > 69 kV	12,263	4,569	258	2,548	429	259	596	1,253	2,034	198	120	E-1B
(27) GRANTS IN LIEU OF TAXES	2,159	804	45	449	76	46	105	221	358	35	21	P-11B
(28) DEPRECIATION:	9,020	3,361	190	1,874	315	190	438	921	1,496	146	88	EXH 6D
(29) INTEREST NET OF AFUDC	7,945	2,961	167	1,651	278	168	386	812	1,318	128	78	P-18B
(30) PREFERRED DIVIDENDS	898	335	19	187	31	19	44	92	149	14	9	P-18B
(31) CORPORATE TAXES	5,582	2,080	118	1,160	195	118	271	570	926	90	55	P-18B
NON-OPERATING REVENUE												
(32) OTHER REVENUE	(114)	(43)	(2)	(24)	(4)	(2)	(6)	(12)	(19)	(2)	(1)	O-12B
(33) RETURN (PROFIT/LOSS)	6,166	2,298	130	1,281	216	130	300	630	1,023	99	60	P-18B
(34) TOTAL >69 kV	43,920	16,365	925	9,127	1,536	927	2,134	4,487	7,283	709	429	
(35) TOTAL TRANSMISSION	57,527	22,443	1,268	12,516	2,106	1,271	2,926	6,153	7,283	972	589	
(36) TOTAL ENERGY	785,351	295,909	16,644	163,565	27,393	16,562	38,016	79,783	127,024	12,749	7,706	

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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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
CUSTOMER CLASSIFICATION												
DISTRIBUTION												
(1) OPERATING AND MAINTENANCE	20,766	18,019	980	1,107	25	227	88	44	3	8	264	EXH 6A
(2) GRANTS IN LIEU OF TAXES	2,671	2,325	126	153	0	33	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	9,944	8,654	471	567	2	121	14	4	0	0	110	P-19
(5) PREFERRED DIVIDENDS	1,124	978	53	64	0	14	2	0	0	0	12	P-19
(6) CORPORATE TAXES	6,986	6,080	331	398	1	85	10	3	0	0	77	P-19
NON-OPERATING REVENUE												
(7) OTHER REVENUE	(147)	(127)	(7)	(8)	(0)	(2)	(0)	(0)	(0)	(0)	(2)	O-13
(8) RETURN (PROFIT/LOSS)	7,717	6,716	365	440	1	94	11	3	0	0	86	P-19
(9) TOTAL DISTRIBUTION	64,993	56,511	3,074	3,633	31	767	149	61	4	10	753	
RETAIL												
(10) OPERATING AND MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	EXH 6A
(11) CUSTOMER SERVICE - H/O	4,322	3,898	212	102	0	21	2	0	0	0	87	C-1
(12) CALL CENTRE	11,526	8,982	489	1,173	38	239	123	65	4	13	401	C-3
(13) BILLING SERVICES	4,244	3,308	180	432	14	88	45	24	2	5	148	C-3
(14) ELECT. WIRING INSPECT. - 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	991	54	26	0	5	1	0	0	0	22	C-1
(16) CREDIT SERVICES	3,176	2,686	59	388	0	37	0	0	0	0	6	EXH 6C
(17) MARKETING AND SALES	1,930	731	58	135	29	105	208	316	316	29	0	O-15
(18) COGS (Net of Retail sales)	(391)	(353)	(19)	(9)	(0)	(2)	(0)	(0)	(0)	(0)	(8)	C-1
(19) GRANTS IN LIEU OF TAXES	0											N/A
(20) DEPRECIATION:												N/A
(21) INTEREST NET OF AFUDC	0											N/A
(22) PREFERRED DIVIDENDS	0											N/A
(23) CORPORATE TAXES	0											N/A
NON-OPERATING REVENUE												
(24) LATE PAYMENT CHARGE	(3,742)	(2,902)	(88)	(647)	0	(50)	(43)	0	0	0	(12)	EXH 7
(25) MISC ELECTRIC	(2,239)	(2,078)	(127)	(15)	0	0	0	0	0	0	(19)	EXH 7
(26) OTHER REVENUE	(117)	(89)	(5)	(10)	(1)	(3)	(2)	(2)	(2)	(1)	(3)	O-14
(27) RETURN (PROFIT/LOSS)												N/A
(28) TOTAL RETAIL	20,917	15,450	862	1,668	194	531	423	568	460	133	627	
(29) TOTAL CUSTOMER	85,909	71,961	3,936	5,302	225	1,299	571	629	464	144	1,380	
(30) TOTAL NET EXPENSES	1,169,791	535,104	30,074	239,987	35,686	24,110	49,470	85,165	129,138	16,789	24,268	

(27)

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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	DEMAND												
(1)	SUBSTATIONS	1,157	642	42	293	42	30	63	26	0	2	16	P-5
(2)	O.H. LINES	19,828	11,734	774	5,243	544	526	705	0	0	0	301	P-1
(3)	U.G. LINES	544	322	21	144	15	14	19	0	0	0	8	P-1
(4)	LINE TRANSFORMERS	2,410	1,541	102	664	0	64	0	0	0	0	40	D-1
(5)	METERS	0											
(6)	COMMUNICATIONS	1,959	1,125	74	510	74	52	95	0	0	0	29	D-2
(7)	STREET LIGHTING	4,341								0		4,341	Direct
(8)	CUSTOMER SERVICE	0											
(9)	TOTAL DEMAND	30,239	15,364	1,014	6,854	675	686	883	26	0	2	4,735	
	CUSTOMER												
(10)	SUBSTATIONS	0											
(11)	O.H. LINES	10,677	9,632	524	252	0	51	3	0	0	0	215	P-2
(12)	U.G. LINES	293	264	14	7	0	1	0	0	0	0	6	P-2
(13)	LINE TRANSFORMERS	0											
(14)	METERS	249	211	11	18	0	5	2	1	0	0	0	P-6
(15)	COMMUNICATIONS	0											
(16)	STREET LIGHTING	0											
(17)	CUSTOMER SERVICE	9,548	7,912	430	831	25	170	83	43	3	8	43	EXH 6B
(18)	TOTAL CUSTOMER	20,766	18,019	980	1,107	25	227	88	44	3	8	264	
	RETAIL												
(19)	Meters												
(20)	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
	SUMMARY												
(21)	SUBSTATIONS	1,157	642	42	293	42	30	63	26	0	2	16	
(22)	O.H. LINES	30,504	21,365	1,298	5,495	545	577	708	0	0	0	516	
(23)	U.G. LINES	837	587	36	151	15	16	19	0	0	0	14	
(24)	LINE TRANSFORMERS	2,410	1,541	102	664	0	64	0	0	0	0	40	
(25)	METERS	249	211	11	18	0	5	2	1	0	0	0	
(26)	COMMUNICATIONS	1,959	1,125	74	510	74	52	95	0	0	0	29	
(27)	STREET LIGHTING	4,341	0	0	0	0	0	0	0	0	0	4,341	
(28)	CUSTOMER SERVICE	9,548	7,912	430	831	25	170	83	43	3	8	43	
(29)	TOTAL DISTRIBUTION	51,005	33,382	1,994	7,961	701	913	971	70	3	11	4,999	

(2 8)

EXHIBIT 6B_6C

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) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	METER READING	7,402	5,977	325	780	25	159	82	43	3	8	0	C-6
(2)	WIRING INSPECTION	2,146	1,935	105	51	0	10	1	0	0	0	43	C-1
(4)	TOTAL CUSTOMER SVC FIELD	9,548	7,912	430	831	25	170	83	43	3	8	43	

NOVA SCOTIA POWER INC.

ALLOCATION OF CREDIT SERVICES 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
(1)	Bad Debt Expense	2,419	2,419										Direct
(2)	Bad Debt Allocated	461	0	44	381	0	36	0	0	0	0	0	R-1
(3)	Credit Services	296	267	15	7	0	1	0	0	0	0	6	C-1
(4)	TOTAL CREDIT SERVICES	3,176	2,686	59	388	0	37	0	0	0	0	6	

(12)

EXHIBIT 6D

NOVA SCOTIA POWER INC.
ALLOCATION OF DEPRECIATION EXPENSES 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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
DEMAND CLASSIFICATION												
GENERATION FUNCTION												
(1) Steam Production	17,139	8,174	415	3,386	475	271	645	1,142	2,123	312	197	D-3A
(2) Hydro Production	1,938	924	47	383	54	31	73	129	240	35	22	D-3A
(3) Wind	29	14	1	6	1	0	1	2	4	1	0	D-3A
(4) LM 6000	2,382	1,136	58	471	66	38	90	159	295	43	27	D-3A
(5) Gas Turbine Production	907	433	22	179	25	14	34	60	112	17	10	D-3A
(6) General Property	5,936	2,831	144	1,173	164	94	223	396	735	108	68	P-7
(7) Total Generation Function	28,332	13,512	686	5,597	785	447	1,066	1,888	3,509	516	326	
TRANSMISSION FUNCTION												
(8) Transmission Plant <138 kV	1,241	675	34	280	39	22	53	94	0	26	16	D-3B
(9) General Property	245	133	7	55	8	4	11	19	0	5	3	P-8A
TOTAL < 138 kV	1,486	809	41	335	47	27	64	113	0	31	19	
(10) Transmission Plant > 69 kV	4,060	1,936	98	802	112	64	153	271	503	74	47	D-3A
(11) General Property	802	382	19	158	22	13	30	53	99	15	9	P-8B
(12) TOTAL >69 kV	4,862	2,319	118	960	135	77	183	324	602	89	56	
(13) Total Transmission Function	6,348	3,128	159	1,295	182	104	247	437	602	119	75	
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	3,734	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	67,794	35,227	2,072	15,093	1,517	1,364	2,046	2,391	4,112	642	3,332	
ENERGY CLASSIFICATION												
GENERATION FUNCTION												
(18) Steam Production	27,796	10,357	585	5,776	972	587	1,350	2,839	4,609	448	272	E-1A
(19) Hydro Production	3,596	1,340	76	747	126	76	175	367	596	58	35	E-1A
(20) Wind	69	26	1	14	2	1	3	7	11	1	1	E-1A
(21) LM6000	0	0	0	0	0	0	0	0	0	0	0	E-1A
(22) Gas Turbine Production	0	0	0	0	0	0	0	0	0	0	0	E-1A
(23) General Property	8,585	3,199	181	1,784	300	181	417	877	1,424	139	84	P-10
(24) Total Generation Function	40,045	14,921	843	8,321	1,400	845	1,945	4,091	6,640	646	392	
TRANSMISSION FUNCTION												
(25) Transmission Plant <138 kV	2,301	1,028	58	573	96	58	134	282	0	45	27	E-1B
(26) General Property	454	203	11	113	19	11	26	56	0	9	5	P-11A
(27) TOTAL < 138 kV	2,756	1,231	70	687	116	70	160	337	0	53	32	
(28) Transmission Plant > 69 kV	7,533	2,807	159	1,565	263	159	366	769	1,249	122	74	E-1A
(29) General Property	1,488	554	31	309	52	31	72	152	247	24	15	P-11B
(30) TOTAL >69 kV	9,020	3,361	190	1,874	315	190	438	921	1,496	146	88	
(31) Total Transmission Function	11,776	4,592	259	2,561	431	260	599	1,259	1,496	199	120	
(32) TOTAL ENERGY	51,821	19,513	1,102	10,882	1,831	1,105	2,544	5,350	8,136	845	512	

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EXHIBIT 6D

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES 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 *Incl. Mersey*	(9) EXTRA LI INTERR. -2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	CUSTOMER CLASSIFICATION												
	Distribution Function												
(33)	Distribution Plant	14,135	12,303	669	809	1	173	18	5	0	0	156	P-12
(34)	General Property	1,797	1,564	85	103	0	22	2	1	0	0	20	P-12
(35)	Total Distribution Function	15,931	13,867	754	912	2	195	21	5	0	0	175	
	Retail Function												
(36)	Distribution Plant												
(37)	General Property												
(38)	Total Retail Function	0											
(39)	TOTAL CUSTOMER	15,931	13,867	754	912	2	195	21	5	0	0	175	
(40)	TOTAL DEPRECIATION	135,547	68,606	3,928	26,887	3,350	2,664	4,611	7,746	12,248	1,487	4,019	

EXHIBIT 7

NOVA SCOTIA POWER INC.
REVENUE ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2007
(IN THOUSANDS OF DOLLARS)

$74,536 + $11,091

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Revenue	$1,169,792	$524,839	$30,167	$252,840	$35,773	$24,680	$50,228	$85,627	$124,906	$16,574	$24,158	Direct
(2)	Grid Sales	$8,548	$3,185	$180	$1,776	$299	$180	$415	$873	$1,417	$138	$84	E-1
(3)	Late Payment Charge	$3,742	$2,902	$88	$647	$0	$50	$43	$0	$0	$0	$12	Direct
(4)	Misc Customer Revenue	$2,239	$2,078	$127	$15	$0	$0	$0	$0	$0	$0	$19	Direct

(11)	Electric Revenue	$1,169,792
(12)	Export (Grid) Sales	$8,548
(13)	Total Electric Revenue	$1,178,340
	Non-Rate Revenue	
(14)	Late Payment Charge	$3,742
(15)	Misc Customer Revenue	$2,239
(16)	Other	$3,792
(17)	Total	$9,773
	Direct Revenue	
(18)	Bowater Basic Block	$7,258
(19)	Bowater Additional Energy	$0
(19)	General Replacement / Load Fol	$1,166
(20)	Real Time Pricing	$0
(21)	Extra LI Interruptible	$0
(22)	Total	$8,424
(23)	Transfer From (To) Retained Earnings	($99,435)
(24)	**Total Revenue**	$1,097,102

Set to $0

Bowater basic block		
Revenue	$7,258	
MWH	189,000	
$ per MWH	$38.40	
Bowater Additional Energy		
kW-mo	14,000	
kVA-month	14,000	1.0000
rate	$5.95	
MWH	178,920	
energy rate	$56.40	
present $	$11,090,688	
	$0	

DEVELOPMENT OF ALLOCATION FACTORS
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 *Incl. Mersey*	(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 Primary	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	6,533,076	3,115,781	158,272	1,290,542	180,995	103,120	245,729	435,287	809,227	119,033	75,090	
(6)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	D-3A
(7)	3 CP DEMAND - LESS ELIIR 2	5,723,849	3,115,781	158,272	1,290,542	180,995	103,120	245,729	435,287		119,033	75,090	
(8)	% Responsibility	100.00%	54.44%	2.77%	22.55%	3.16%	1.80%	4.29%	7.60%	0.00%	2.08%	1.31%	D-3B
(9)	3 CP Demand - Less Inter & ELIIR-2	5,336,667	3,115,781	158,272	1,290,542	180,995	103,120	245,729	48,105		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)	MWH Gen & Purch	12,775,210	4,760,109	268,925	2,654,677	446,765	269,594	620,625	1,305,038	2,118,450	206,123	124,904	
(12)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	E-1A
(13)	MWH Gen & Purch less EHV	10,656,760	4,760,109	268,925	2,654,677	446,765	269,594	620,625	1,305,038		206,123	124,904	
(14)	% Responsibility	100.00%	44.67%	2.52%	24.91%	4.19%	2.53%	5.82%	12.25%	0.00%	1.93%	1.17%	E-1B
(15)	Average Customers	477,169	430,332	23,406	11,239	18	2,293	236	31	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		2,293						
(18)	Weighting Factor		1.00	1.00	5.00	100.00	5.00	50.00	100.00	100.00	100.00	5.00	
(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	477,169	430,332	23,406	11,239	18	2,293	236	31	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	552,210	430,332	23,406	56,195	1,800	11,465	5,900	3,100	200	600	19,212	
(24)	% Responsibility	100.00%	77.93%	4.24%	10.18%	0.33%	2.08%	1.07%	0.56%	0.04%	0.11%	3.48%	C-3
(25)	Customer Secondary	476,876	430,332	23,406	11,239		2,293					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	477,169	430,332	23,406	11,239	18	2,293	236	31	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 Customer less unmetered	467,563	430,332	23,406	11,239	18	2,293	236	31	2	6	-	
(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	532,998	430,332	23,406	56,195	1,800	11,465	5,900	3,100	200	600	-	
(32)	% Responsibility	100.00%	80.74%	4.39%	10.54%	0.34%	2.15%	1.11%	0.58%	0.04%	0.11%	0.00%	C-6

DEVELOPMENT OF ALLOCATION FACTORS
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)	Pole & Wire Inv Demand	147,218	87,119	5,749	38,929	4,043	3,905	5,237	-	-	-	2,236	EXH 3A
(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 Customer	79,271	71,512	3,890	1,868	1	381	20	3	0	0	1,596	EXH 3A
(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 Demand	176,580	103,412	6,824	46,362	5,111	4,655	6,833	667	-	62	2,654	EXH 3A
(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 Customer	79,271	71,512	3,890	1,868	1	381	20	3	0	0	1,596	EXH 3A
(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)	Substation Inv Demand	29,362	16,293	1,075	7,433	1,068	750	1,596	667	-	62	418	EXH 3A
(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 Inv Customer	21,716	18,450	1,004	1,573	15	419	196	52	3	4	-	EXH 3A
(12)	% Responsibility	100.00%	84.96%	4.62%	7.24%	0.07%	1.93%	0.90%	0.24%	0.02%	0.02%	0.00%	P-6
(13)	Demand Generation Plant	559,615	266,894	13,557	110,546	15,504	8,833	21,049	37,286	69,317	10,196	6,432	EXH 3
(14)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	P-7
(15)	Demand Trans Plant <138 kV	23,090	12,569	638	5,206	730	416	991	1,756	-	480	303	EXH 3
(16)	% Responsibility	100.00%	54.44%	2.77%	22.55%	3.16%	1.80%	4.29%	7.60%	0.00%	2.08%	1.31%	P-8A
(17)	Demand Trans Plant >69 kV	75,587	36,049	1,831	14,931	2,094	1,193	2,843	5,036	9,363	1,377	869	EXH 3
(18)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	P-8B
(19)	Demand Dist Plant	352,076	197,616	13,041	87,190	5,851	8,644	7,803	705	-	66	31,160	EXH 3A
(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 Generation Plant	809,284	301,543	17,036	168,169	28,302	17,078	39,315	82,672	134,200	13,057	7,912	EXH 3
(22)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	P-10
(23)	Energy Trans <138 kV Plant	42,844	19,138	1,081	10,673	1,796	1,084	2,495	5,247	-	829	502	EXH 3
(24)	% Responsibility	100.00%	44.67%	2.52%	24.91%	4.19%	2.53%	5.82%	12.25%	0.00%	1.93%	1.17%	P-11A
(25)	Energy Trans >69 kV Plant	140,252	52,258	2,952	29,144	4,905	2,960	6,813	14,327	23,257	2,263	1,371	EXH 3
(26)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	P-11B
(27)	Customer Dist Plant	169,383	147,434	8,019	9,692	17	2,076	218	55	4	5	1,864	EXH 3A
(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												
(30)	% Responsibility												P-13
(31)	Total Rate Base Demand GEN	667,747	318,465	16,177	131,907	18,500	10,540	25,116	44,491	82,711	12,166	7,675	EXH 3
(32)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	P-14
(33)	Total Rate Base Demand TRAN<138 kV	26,912	15,738	799	6,519	914	521	1,241	2,199	-	601	379	EXH 3
(34)	% Responsibility	100.00%	54.44%	2.77%	22.55%	3.16%	1.80%	4.29%	7.60%	0.00%	2.08%	1.31%	P-15A
(35)	Total Rate Base Demand TRAN>69 kV	94,569	45,102	2,291	18,681	2,620	1,493	3,557	6,301	11,714	1,723	1,087	
(36)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	P-15B
(37)	Total Rate Base Demand DIST	440,356	246,792	16,286	108,905	7,358	10,799	9,809	874	-	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

(3 4)

DEVELOPMENT OF ALLOCATION FACTORS
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
(39)	Total Rate Base Energy GEN	1,073,980	400,170	22,608	223,172	37,558	22,684	52,174	109,711	178,093	17,328	10,500	
(40)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	P-17
(41)	Total Rate Base Energy TRAN<138 kV	53,636	23,958	1,354	13,361	2,249	1,357	3,124	6,568	-	1,037	629	
(42)	% Responsibility	100.00%	44.67%	2.52%	24.91%	4.19%	2.53%	5.82%	12.25%	0.00%	1.93%	1.17%	P-18A
(43)	Total Rate Base Energy TRAN>69 kV	175,439	65,370	3,693	36,456	6,135	3,702	8,523	17,922	29,092	2,831	1,715	
(44)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	P-18B

DEVELOPMENT OF ALLOCATION FACTORS
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)	Total Rate Base Cust DIST	219,553	191,073	10,393	12,519	34	2,676	316	92	6	10	2,435	
(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)	Total Rate Base Cust RETAIL												
(4)	% Responsibility												
(5)	Demand - Oper Exp - GEN	23,291	11,108	564	4,601	645	368	876	1,552	2,885	424	268	
(6)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	O-1
(7)	Demand - Oper Exp - TRANS <138 kV	2,121	1,154	59	478	67	38	91	161	-	44	28	
(8)	% Responsibility	100.00%	54.44%	2.77%	22.55%	3.16%	1.80%	4.29%	7.60%	0.00%	2.08%	1.31%	O-2A
(9)	Demand - Oper Exp - TRANS >69 kV	6,610	3,153	160	1,306	183	104	249	440	819	120	76	
(10)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	O-2B
(11)	Demand - Oper Exp - DIST	30,239	15,364	1,014	6,854	675	686	883	26	-	2	4,735	
(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)	Energy - Oper Exp - GEN	61,712	22,994	1,299	12,824	2,158	1,302	2,998	6,304	10,233	996	603	
(14)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	O-4
(15)	Energy - Oper Exp - TRANS<138kV	3,934	1,757	99	980	165	100	229	482	-	76	46	
(16)	% Responsibility	100.00%	44.67%	2.52%	24.91%	4.19%	2.53%	5.82%	12.25%	0.00%	1.93%	1.17%	O-5A
(17)	Energy - Oper Exp - TRANS>69 kV	12,263	4,569	258	2,548	429	259	596	1,253	2,034	198	120	
(18)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	O-5B
(19)	Customer - Oper Exp - DIST	20,766	18,019	980	1,107	25	227	88	44	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)	Customer - Oper Exp - RETAIL												
(22)	% Responsibility	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-7
(23)	Total Exp - Demand - GEN	99,693	47,546	2,415	19,693	2,762	1,574	3,750	6,642	12,349	1,816	1,146	
(24)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	O-8
(25)	Total Exp - Demand - TRANS <138 kV	6,337	3,450	175	1,429	200	114	272	482	-	132	83	
(26)	% Responsibility	100.00%	54.44%	2.77%	22.55%	3.16%	1.80%	4.29%	7.60%	0.00%	2.08%	1.31%	O-9A
(27)	Total Exp - Demand - TRANS >69 kV	20,412	9,735	495	4,032	566	322	768	1,360	2,528	372	235	
(28)	% Responsibility	100.00%	47.69%	2.42%	19.75%	2.77%	1.58%	3.76%	6.66%	12.39%	1.82%	1.15%	O-9B
(27)	Total Exp - Demand - DIST	104,921	57,251	3,778	25,336	1,920	2,519	2,542	175	-	16	11,384	
(28)	% Responsibility	100.00%	54.57%	3.60%	24.15%	1.83%	2.40%	2.42%	0.17%	0.00%	0.02%	10.85%	O-10
(29)	Total Exp - Energy - GEN	700,759	263,389	14,806	145,424	24,340	14,719	33,775	70,863	115,250	11,341	6,853	
(30)	% Responsibility	100.00%	37.59%	2.11%	20.75%	3.47%	2.10%	4.82%	10.11%	16.45%	1.62%	0.98%	O-11
(31)	Total Exp - Energy - TRANS <138 kV	11,757	5,251	297	2,929	493	297	685	1,440	-	227	138	
(32)	% Responsibility	100.00%	44.67%	2.52%	24.91%	4.19%	2.53%	5.82%	12.25%	0.00%	1.93%	1.17%	O-12A
(33)	Total Exp - Energy - TRANS > 69 kV	37,868	14,110	797	7,869	1,324	799	1,840	3,868	6,279	611	370	
(34)	% Responsibility	100.00%	37.26%	2.11%	20.78%	3.50%	2.11%	4.86%	10.22%	16.58%	1.61%	0.98%	O-12B
(33)	Total Exp - Customer - DIST	57,423	49,922	2,715	3,201	30	675	138	58	4	10	669	
(34)	% Responsibility	100.00%	86.94%	4.73%	5.57%	0.05%	1.18%	0.24%	0.10%	0.01%	0.02%	1.17%	O-13

DEVELOPMENT OF ALLOCATION FACTORS
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
(35)	Total Exp - Customer - RETAIL	27,015	20,519	1,082	2,341	195	584	468	570	462	134	661	
(36)	% Responsibility	100.00%	75.95%	4.01%	8.66%	0.72%	2.16%	1.73%	2.11%	1.71%	0.50%	2.45%	O-14
(37)	Marketing & Sales												
(38)	% Responsibility	100.00%	37.90%	3.00%	7.00%	1.50%	5.50%	10.80%	16.40%	16.40%	1.50%	0.00%	O-15
(39)	METER DATA SERVICES												
(40)	% Responsibility	100.00%	4.50%	4.40%	10.40%	13.50%	10.40%	10.40%	19.50%	16.50%	10.40%	0.00%	O-16
(39)	Secondary Cust Revenue	291,556	-	28,044	241,005	-	22,507	-	-	-	-	-	
(40)	% Responsibility	100.00%	0.00%	9.62%	82.66%	0.00%	7.72%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1

(37)

EXHIBIT 9B

NOVA SCOTIA POWER INC.
DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL
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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED
(1)	NON-COINC. 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)	SUBTOTAL	1,761,940	1,126,463	74,337	485,090	0	47,137	0	0	0	0	28,914
	Add'l Non-Coin kW Pri	199,689			25,765	73,714	4,728	95,482				
(4)	NON-COINC. KW PRI.	1,961,629	1,126,463	74,337	510,855	73,714	51,865	95,482	0	0	0	28,914
(5)	Losses 5.40%	105,928	60,829	4,014	27,586	3,981	2,801	5,156	0	0	0	1,561
(6)	Subtotal	2,067,557	1,187,292	78,351	538,441	77,695	54,666	100,638	0	0	0	30,475
	Add'l Non-Coin kW Trans	526,812						2,680	171,883	312,692	39,557	
(7)	NON-COINC. KW TRANS.	2,594,369	1,187,292	78,351	538,441	77,695	54,666	103,318	171,883	312,692	39,557	30,475
(8)	Losses 3.70% (ex. Mersey @2.3%)	95,796	43,930	2,899	19,922	2,875	2,023	3,823	6,164	11,570	1,464	1,128
(9)	Subtotal	2,690,165	1,231,222	81,250	558,363	80,569	56,688	107,141	178,047	324,262	41,021	31,603
	3 CP											
(7)	January	2,226,578	1,071,630	64,981	446,398	60,248	32,336	78,023	* 141,643	269,774	41,384	20,161
(8)	February	2,139,000	1,031,017	56,438	417,803	57,225	32,110	70,696	136,989	269,569	40,933	26,220
(9)	December	2,167,499	1,013,134	36,853	426,341	53,522	38,674	97,010	156,656	269,884	36,716	28,709
(10)	Total	6,533,076	3,115,781	158,272	1,290,542	180,995	103,120	245,729	435,287	809,227	119,033	75,090
(11)	Less Interruptible	1,196,409							** 387,182	809,227		
(12)	3 CP Less Interruptible	5,336,667	3,115,781	158,272	1,290,542	180,995	103,120	245,729	48,105	0	119,033	75,090
(14)	MWH Sales	11,880,586	4,257,452	241,815	2,478,553	421,375	253,266	585,153	*** 1,258,231	2,076,080	196,279	112,382
(15)	Losses		11.81%	11.21%	7.11%	6.03%	6.45%	6.06%	3.72%	2.04%	5.02%	11.14%
(16)		12,775,210	4,760,109	268,925	2,654,677	446,765	269,594	620,625	1,305,038	2,118,450	206,123	124,904

157 883 + 14000

* 127,353 + (14,000 * 1.0207)
122, 697 + (14,000 * 1.0207)
142, 366 + (14,000 * 1.0207)

** 344,313 + (14,000 * 3 * 1.0207)

*** 1079311 + 178,920
1,122,003 + (178,920 * 1.023)

157, 883 * .037
+ 14,000 * .023

(32)

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EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

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 *Incl. Mersey*	(9) EXTRA LI INTERR. - 2	(10) MUNICIPAL	(11) UNMETERED
(1)	Demand-Related											
(2)	Generation	147,445	86,201	4,379	35,704	5,007	2,853	6,798	2,413	(1,282)	3,293	2,077
(3)	Transmission	31,009	15,284	776	6,330	888	506	1,205	2,135	2,932	584	368
(4)	Distribution	120,077	65,750	4,339	29,086	2,172	2,891	2,879	205	-	19	12,736
(5)	**Total Demand-Related**	298,531	167,234	9,494	71,121	8,067	6,249	10,883	4,754	1,651	3,896	15,181
(6)	Energy-Related											
(7)	Generation - Fuel	465,424	175,702	9,852	96,521	16,110	9,753	22,342	46,822	76,225	7,544	4,552
(8)	Generation - Non-Fuel	262,400	97,765	5,523	54,527	9,177	5,538	12,748	26,807	43,515	4,234	2,565
(9)	Generation	727,824	273,467	15,376	151,048	25,287	15,291	35,090	73,630	119,741	11,778	7,117
(10)	Transmission	57,527	22,443	1,268	12,516	2,106	1,271	2,926	6,153	7,283	972	589
(11)	**Total Energy-Related**	785,351	296,909	16,644	163,565	27,393	16,562	38,016	79,783	127,024	12,749	7,706
(12)	Customer-Related											
(13)	Distribution	64,993	56,511	3,074	3,633	31	767	149	61	4	10	753
(14)	Retail	20,917	15,450	862	1,668	194	531	423	568	460	133	627
(15)	**Total Customer-Related**	85,909	71,961	3,936	5,302	225	1,299	571	629	464	144	1,380
(16)	Total Expense											
(17)	Generation	875,269	359,668	19,754	186,752	30,294	18,143	41,889	76,043	118,459	15,071	9,195
(18)	Transmission	88,536	37,726	2,044	18,846	2,994	1,777	4,131	8,288	10,216	1,556	957
(19)	Distribution	185,070	122,260	7,413	32,720	2,203	3,658	3,028	266	4	29	13,489
(20)	Retail	20,917	15,450	862	1,668	194	531	423	568	460	133	627
(21)	**Total Expense**	1,169,791	535,104	30,074	239,987	35,686	24,110	49,470	85,165	129,138	16,789	24,268
(22)	**Total Rate Revenue**	$ 1,169,792	$ 524,839	$ 30,167	$ 252,840	$ 35,773	$ 24,680	$ 50,228	$ 85,627	$ 124,906	$ 16,674	$ 24,158
(23)												
(24)	Revenue to Expenses	100.00	98.08	100.31	105.36	100.24	102.37	101.53	100.54	96.72	98.72	99.55
(25)	Total Expenses	1,169,791	535,104	30,074	239,987	35,686	24,110	49,470	85,165	129,138	16,789	24,268
(26)	MWH Sales at Meter	11,880,586	4,257,452	241,815	2,478,553	421,375	253,266	585,153	1,258,231	2,076,080	196,279	112,382
(27)	Cost per kWh	$0.09846	$0.12569	$0.12437	$0.09683	$0.08469	$0.09520	$0.08454	$0.06769	$0.06220	$0.08554	$0.21594

EXHIBIT Exh 10 NSPI Format

NOVA SCOTIA POWER INC.

TOTAL OPERATING EXPENSE

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 ¢ PER KWH	(4) TOTAL CUST. RELATED EXPENSES	(5) TOTAL OPERATING EXPENSES	(6) RATE REVENUE	(7) % REVENUE TO EXPENSES
(1)	DOMESTIC	167,234	295,909	6.95	71,961	535,104	524,839	98.08%
(2)	SMALL GENERAL	9,494	16,644	6.88	3,936	30,074	30,167	100.31%
(3)	GENERAL	71,121	163,565	6.60	5,302	239,987	252,840	105.36%
(4)	LARGE GENERAL	8,067	27,393	6.50	225	35,686	35,773	100.24%
(5)	SMALL INDUSTRIAL	6,249	16,562	6.54	1,299	24,110	24,680	102.37%
(6)	MEDIUM INDUSTRIAL	10,883	38,016	6.50	571	49,470	50,228	101.53%
(7)	LARGE IND. (Incl. Mersey)	4,754	79,783	6.34	629	85,165	85,627	100.54%
(8)	EXTRA LI INTERR. -2	1,651	127,024	6.12	464	129,138	124,906	96.72%
(9)	MUNICIPAL	3,896	12,749	6.50	144	16,789	16,574	98.72%
(10)	UNMETERED	15,181	7,706	6.86	1,380	24,268	24,158	99.55%
(9)	SUB-TOTAL	298,531	785,351	6.61	85,909	1,169,791	1,169,792	100.00%
(10)	DIRECT EXP/REV					5,789	8,424	N/A
(11)	RETURN ON DIRECT EXP					2,635	0	N/A
(12)	TOTAL					1,178,215	1,178,216	100.00%

Notes:

(1) LM 6000 not further classified based on load factor
(2) Tufts Cove not further classified based on load factor
(3) Fuel allocation based on BAI's allocation
(4) Mersey Additional included in Above The Line