Requirement:

> **"Proof of Revenues", similar to that provided in Appendix 6 of the Company's Compliance Filing dated April 29, 2005. Include a table showing the components of the change in required revenues for the test year.**

Submission:

Please refer to Attachment 1 (electronic) for the Proof of Revenue calculations.

2026-2027 GRA OR-01 Non-Confidential Attachment 1 has been filed electronically.

Requirement:

Miscellaneous revenues and special charges.

Submission:

Miscellaneous revenues:

Account	2026 GRA ($)	2027 GRA ($)
Retail Sales	141,132	142,257
Rental Revenue	2,410,070	2,420,602
Connection Charges and Meter Work	1,677,032	1,780,076
Late Payment Charges	5,743,057	6,032,082
NSF Cheque Charges	158,508	160,236
Misc. Revenue	3,056,638	3,154,786
Wiring Inspection	7,253,478	7,552,248
Stream and By-Product Sales	5,017,664	5,037,614
Open Access Transmission Tarriff	3,004,643	3,183,083
Make Ready and Pole Attachments	16,364,376	16,694,818
AMI Opt Out	830,884	765,417
Total	**45,657,482**	**46,923,220**

Requirement:

Unbilled revenues.

Submission:

Electric revenues are billed on a systematic basis over a one or two-month period. At the end of each calendar month, the Company estimates the energy delivered to customers since the date their meter was last read and the related revenues earned but not yet billed. The unbilled revenue is estimated based on several factors, including current month's generation, estimated customer usage by class, weather, line losses and applicable customer rates. Actual results will differ from the estimate. The table below is the unbilled revenue receivable on the balance sheet as of the end of each of the years listed.

Year	Unbilled revenue receivable balance at year end ($ millions)
2024 Compliance	167.7
2024 Actual	202.2
2025 Forecast	212.7
2026 GRA	219.2
2027 GRA	222.1

Requirement:

Unregulated revenues.

Submission:

NS Power forecasts $2.1 million of unregulated revenue in 2026 and $2.3 million in 2027 related to revenue from unregulated electric vehicle charging stations and rent revenue for office space in the unregulated Block C portion of the Company's Lower Water Street office building.

($ million)	**2026 GRA**	**2027 GRA**
Unregulated Revenue	2.1	2.3

Requirement:

Uncollectibles.

Submission:

Net Bad Debt for Nova Scotia Power is defined as write-offs of receivable balances less third-party recoveries plus commissions paid. Write-offs also include changes in the allowance for doubtful accounts. Data for 2024 actuals through 2027 GRA forecast are included in the table below.

	2024 Compliance ($)	2024 Actual ($)	2025 Forecast ($)	2026 GRA ($)	2027 GRA ($)
Write-offs	7,020,166	7,065,126	[redacted]	5,679,110	5,792,692
Recoveries	(2,637,532)	(1,852,485)	[redacted]	(1,553,956)	(1,585,035)
Commissions	457,642	167,325	[redacted]	1,036,855	1,057,592
Net Bad Debt	**4,840,276**	**5,379,966**	[redacted]	**5,162,009**	**5,265,249**

Requirement:

Sharing mechanisms.

Submission:

Earnings above the approved range of return are returned to customers through the FAM mechanism. There are no other earnings sharing mechanisms in place.

Requirement:

Deferred cost recovery mechanisms.

Submission:

Please refer to GRA Direct Evidence Section 8, Depreciation and Regulatory Deferrals.

Requirement:

Provide monthly data for the last two years for NSPI's sales of natural gas: quantities sold, prices received, buyer, and location of title transfer. For transportation paid for by NSPI, provide the name of the transporter, nature of the transportation service (firm, interruptible, released firm, etc.), and price paid. Also, provide summaries of the associated contracts that were in place over the last two years.

Submission:

There were no material natural gas resale contracts in place over the last two years.