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Request IR-1:

Please provide all property data utilized in the depreciation study, including, but not limited to, additions, actual observed retirements, simulated retirements, transfers, sales, adjustments, cost of removal, and salvage data. Please provide this information in Excel format with formulae intact where applicable. Please also ensure the following additional information is provided for each account, where applicable:

(a) Please provide this data by account, placement, and experience year since the date of inception.

(b) Please provide all survivors for each account as of the study date.

(c) Please include all transaction codes and a description of each transaction code.

(d) Please also provide a description of any production unit / group / location codes if applicable.

(e) Please provide a description or legend for each account number.

For clarity, this data should allow for the reconstruction of the analysis and calculations performed as part of the depreciation study in order to verify the reasonableness of those calculations.

Response IR-1:

Please see the attachments to this response for all property data used in the preparation of the 2023 Depreciation Study conducted by Gannett Fleming Valuation and Rate Consultants, LLC. The requested information has been submitted in four separate attachments that collectively contain all

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1 plant activity, retirements, salvage, and account reference data used in developing the depreciation
2 parameters presented in the study.

3
4 (a) Please see Attachment 1 for the detailed property data, including additions, retirements,
5 transfers, and adjustments. This file contains the historical record of property transactions
6 organized by account, for the years 1942-2023. This data set formed the basis for the
7 service life analysis used to develop the observed survivor curves and statistical life
8 indications discussed in Part III of the filed depreciation study.

9
10 (b) Please see Attachment 3 for the information identifying the surviving plant balances by
11 account and vintage as of the study date. These balances represent the remaining
12 investment at the end of the study observation period and were used in the calculation of
13 depreciation rates and remaining life estimates consistent with “Table 1” in “Part VI.
14 Results of Study” in the filed report.

15
16 (c) Please see Attachment 4 for a complete listing of the transaction codes used in the Service
17 Life and Net Salvage files, along with a description of each code.

18
19 (d) Please see Attachment 1 and 2 for a description of any production unit, group, or location
20 codes, where applicable, is contained within the legends included in both the Service Life
21 File (Attachment 1) and the Net Salvage File (Attachment 2). These legends define the
22 plant groups, generating units, and asset classifications used to organize and analyze the
23 underlying data.

24
25 (e) Descriptions and legends for account numbers are provided within the legends contained
26 in Attachments 1 and 2 only for those accounts where the internal account numbering used
27 in the supporting data differs from the numbering presented in the depreciation study
28 report.

**2026-2027 GRA Emrydia IR-01 Attachment 1 has been
filed electronically.**

**2026-2027 GRA Emrydia IR-01 Attachment 2 has been
filed electronically.**

**2026-2027 GRA Emrydia IR-01 Attachment 3 has been
filed electronically.**

TRANSACTION CODE DESCRIPTIONS

<u>Code</u>	<u>Description</u>
0	<u>Regular Retirement.</u> All retirements from plant which occur in the course of normal operations for causes that are to be covered by depreciation accruals. Typically, these include all causes other than those listed below.
1	<u>Reimbursed Retirement.</u> Retirement for which the Company received payment approximating or exceeding the depreciated original cost of the property, and such payment was recorded as a credit to the depreciation reserve account. Reimbursed retirements are usually related to extraordinary circumstances such as fire or other accidents for which the loss is covered by insurance, and to property moved or abandoned due to the requirements or requests of outside parties, for which the Company is reimbursed.
2	<u>Sale.</u> Transfer of ownership of property for which the Company received payment approximating or exceeding the depreciated original cost, and the property would not have been retired at or near that time if the sale had not occurred. Sales are generally related to circumstances in which the property has not actually been retired, but continues in public service following the transaction. Sales in lieu of abandonment are classified as regular retirements.
3	<u>Transfer.</u> Transfer of property between accounts or property groups. Use for both transfers-in and transfers-out, and for intraaccount transfers.
4	<u>Beginning-of-Interval Transfer.</u> Transfer of property between accounts or property groups that is to be considered as occurring at the beginning rather than the end of the age interval. Includes major transfers of property into the account or property group, such as to initiate an account or to substantially increase the size of an existing account.
5	<u>Acquisition.</u> Purchase, trade, or similar transaction where property previously in public service was acquired.
6	<u>Adjustment.</u> Used for control purposes in Plant Accounting data, and for adjustments, special appropriations, or transfers to or from the Depreciation Reserve account in Cost of Removal and Salvage data.
7	<u>Outlier Retirement.</u> A retirement that occurs under unusual circumstances such that the analyst deems it appropriate that it be excluded from the retirements used in the service life or salvage study.
8	<u>Ending Balance.</u> The balance of plant in service as of December 31 of the most recent year included in the Experience Band, or as of a specific calculation date.
9	<u>Beginning Balance.</u> The balance of plant in service as of December 31 of the year preceding the first year included in the Experience Band.
9	<u>Gross Addition.</u> Placements of plant in service as replacements of plant retired or as additions to plant in service.

Note: Corrections should be assigned the same code as the transaction being corrected.

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Request IR-2:

Please provide for each account a copy of all Iowa curves, including square curves, studied against the plotted retirement data and the recommended curve for each account as well as the calculated residual measure or conformance index (i.e. the least squares solution of the differences between the stub curve and the Iowa curve) for each of the curves studied.

Response IR-2:

The information requested is provided in Attachment 1. This attachment includes, for each account, the original life tables and related summary of curve fitting results. The best fit solution for each of the 22 Iowa type curves is listed in the summary of curve fitting results table along with corresponding residual measure and the range of data points fit. The Iowa curves with the lowest residual measure are listed by curve type in the summary of curve fitting results table.

The recommended curve for each account is identified in Part VII, Service Life Statistics, of the filed Depreciation Study. That section of the report presents the selected survivor curve for each account based on the results of the curve-fitting analyses and supporting judgment.

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	401,095,237.71-	0.00	401,095,237.71-
3	85,234,766.78	0.00	85,234,766.78
7	23,969,784.00-	0.00	23,969,784.00-
9	2,944,877,154.82	0.00	2,944,877,154.82
TOTAL DATA	2,605,046,899.89	0.00	2,605,046,899.89
8	2,605,049,328.99	0.00	2,605,049,328.99
TOTAL DATA LESS CD 8	2,429.10-	0.00	2,429.10-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,944,879,584	360,688	0.0001	0.9999	100.00
0.5	2,866,629,156	515,400	0.0002	0.9998	99.99
1.5	2,892,678,936	2,796,179	0.0010	0.9990	99.97
2.5	2,835,740,334	7,401,797	0.0026	0.9974	99.87
3.5	2,788,801,181	9,271,966	0.0033	0.9967	99.63
4.5	2,717,206,396	11,903,341	0.0044	0.9956	99.28
5.5	2,639,288,317	13,878,633	0.0053	0.9947	98.85
6.5	2,562,852,896	8,231,246	0.0032	0.9968	98.33
7.5	2,483,728,512	12,132,935	0.0049	0.9951	98.01
8.5	2,402,972,207	6,912,976	0.0029	0.9971	97.53
9.5	2,347,853,123	15,140,878	0.0064	0.9936	97.25
10.5	2,198,662,933	9,701,271	0.0044	0.9956	96.62
11.5	1,974,941,348	8,958,472	0.0045	0.9955	96.20
12.5	1,921,816,197	13,359,832	0.0070	0.9930	95.76
13.5	1,832,261,262	5,295,707	0.0029	0.9971	95.10
14.5	1,756,702,483	6,442,972	0.0037	0.9963	94.82
15.5	1,713,140,157	8,843,579	0.0052	0.9948	94.47
16.5	1,678,936,584	12,459,278	0.0074	0.9926	93.99
17.5	1,641,462,860	12,938,213	0.0079	0.9921	93.29
18.5	1,558,725,696	13,004,099	0.0083	0.9917	92.55
19.5	1,507,364,788	10,649,346	0.0071	0.9929	91.78
20.5	1,471,918,613	8,772,664	0.0060	0.9940	91.13
21.5	1,433,270,776	5,954,813	0.0042	0.9958	90.59
22.5	1,396,412,811	12,358,678	0.0089	0.9911	90.21
23.5	1,345,037,135	11,831,162	0.0088	0.9912	89.41
24.5	1,315,184,241	16,190,402	0.0123	0.9877	88.63
25.5	1,288,223,219	8,030,209	0.0062	0.9938	87.54
26.5	1,263,257,895	11,724,458	0.0093	0.9907	86.99
27.5	1,247,051,301	10,512,309	0.0084	0.9916	86.18
28.5	1,229,633,295	23,951,348	0.0195	0.9805	85.46
29.5	833,382,290	4,582,302	0.0055	0.9945	83.79
30.5	826,721,526	9,746,729	0.0118	0.9882	83.33
31.5	593,160,884	16,246,408	0.0274	0.9726	82.35
32.5	574,440,126	8,289,539	0.0144	0.9856	80.09
33.5	564,417,444	6,433,333	0.0114	0.9886	78.94
34.5	552,312,364	5,475,120	0.0099	0.9901	78.04
35.5	462,188,376	2,043,388	0.0044	0.9956	77.26
36.5	453,903,454	5,134,232	0.0113	0.9887	76.92
37.5	447,748,829	3,587,292	0.0080	0.9920	76.05
38.5	354,265,200	2,417,180	0.0068	0.9932	75.44

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	253,729,751	4,331,394	0.0171	0.9829	74.93
40.5	244,624,716	5,250,634	0.0215	0.9785	73.65
41.5	239,196,034	3,462,650	0.0145	0.9855	72.07
42.5	174,864,814	11,076,087	0.0633	0.9367	71.03
43.5	84,891,616	2,593,575	0.0306	0.9694	66.53
44.5	79,528,210	2,344,270	0.0295	0.9705	64.49
45.5	78,039,256	2,206,293	0.0283	0.9717	62.59
46.5	50,828,372	1,820,630	0.0358	0.9642	60.82
47.5	45,753,123	407,775	0.0089	0.9911	58.65
48.5	44,997,238	1,110,401	0.0247	0.9753	58.12
49.5	35,881,021	347,560	0.0097	0.9903	56.69
50.5	25,853,065	376,384	0.0146	0.9854	56.14
51.5	25,006,697	301,287	0.0120	0.9880	55.32
52.5	24,705,409	141,131	0.0057	0.9943	54.66
53.5	22,731,942	486,920	0.0214	0.9786	54.34
54.5	14,484,916	120,763	0.0083	0.9917	53.18
55.5	14,103,172	340,113	0.0241	0.9759	52.74
56.5	13,159,433	777,707	0.0591	0.9409	51.46
57.5	119,288	113	0.0009	0.9991	48.42
58.5	119,175	113,940	0.9561	0.0439	48.38
59.5	5,235	4,920	0.9397	0.0603	2.13
60.5	316	237	0.7517	0.2483	0.13
61.5	78	58	0.7452	0.2548	0.03
62.5	20	12	0.5772	0.4228	0.01
63.5	8	8	1.0000		0.00
64.5					
TOTAL	66,391,797,633	401,095,236			

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1952-2023			001	EXPERIENCE BAND 1952-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
59.4-S0	1.84	0 - 51		58.5-S0	2.46	29 - 51
54.9-S0.5	1.25	0 - 51		55.5-S0.5	1.65	29 - 51
51.5-S1	2.35	0 - 51		53.3-S1	1.58	29 - 51
49.1-S1.5	3.75	0 - 51		51.4-S1.5	2.54	29 - 51
68.7-R0.5	4.28	0 - 51		NOT FITTED		
59.3-R1	3.03	0 - 51		55.8-R1	2.69	29 - 51
53.7-R1.5	1.52	0 - 51		52.6-R1.5	1.59	29 - 51
49.7-R2	1.26	0 - 51		50.3-R2	1.46	29 - 51
47.3-R2.5	3.14	0 - 51		48.5-R2.5	2.97	29 - 51
45.5-R3	5.63	0 - 51		47.3-R3	5.03	29 - 51
76.9-L0	3.34	0 - 51		NOT FITTED		
68.2-L0.5	2.24	0 - 51		NOT FITTED		
61.6-L1	1.54	0 - 51		62.3-L1	2.15	29 - 51
56.7-L1.5	1.95	0 - 51		58.4-L1.5	1.59	29 - 51
53.1-L2	3.76	0 - 51		55.7-L2	2.60	29 - 51
81.0-O1	4.95	0 - 51		NOT FITTED		
91.1-O2	4.94	0 - 51		NOT FITTED		
130.7-O3	5.16	0 - 51		NOT FITTED		
175.5-O4	5.28	0 - 51		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,341,931,936	59,674	0.0000	1.0000	100.00
0.5	1,289,927,541	515,400	0.0004	0.9996	100.00
1.5	1,351,705,184	2,796,179	0.0021	0.9979	99.96
2.5	1,328,720,753	7,161,631	0.0054	0.9946	99.75
3.5	1,308,423,431	9,271,966	0.0071	0.9929	99.21
4.5	1,262,454,866	8,465,836	0.0067	0.9933	98.51
5.5	1,202,293,043	9,504,078	0.0079	0.9921	97.85
6.5	1,151,501,466	8,223,246	0.0071	0.9929	97.07
7.5	1,080,056,311	11,997,195	0.0111	0.9889	96.38
8.5	1,013,260,868	6,568,156	0.0065	0.9935	95.31
9.5	1,405,788,768	14,647,048	0.0104	0.9896	94.69
10.5	1,260,007,579	8,630,254	0.0068	0.9932	93.71
11.5	1,297,012,006	7,100,048	0.0055	0.9945	93.06
12.5	1,258,442,533	12,586,784	0.0100	0.9900	92.55
13.5	1,174,423,796	4,148,112	0.0035	0.9965	91.63
14.5	1,102,733,985	4,837,195	0.0044	0.9956	91.31
15.5	1,157,009,705	7,357,421	0.0064	0.9936	90.90
16.5	1,130,259,105	11,687,984	0.0103	0.9897	90.33
17.5	1,095,621,345	11,987,596	0.0109	0.9891	89.39
18.5	1,109,744,174	10,974,022	0.0099	0.9901	88.41
19.5	1,187,321,552	9,501,903	0.0080	0.9920	87.54
20.5	1,158,090,018	7,212,061	0.0062	0.9938	86.84
21.5	1,121,543,784	5,725,880	0.0051	0.9949	86.30
22.5	1,146,849,688	10,444,510	0.0091	0.9909	85.86
23.5	1,211,090,821	11,178,936	0.0092	0.9908	85.08
24.5	1,184,597,266	14,097,375	0.0119	0.9881	84.29
25.5	1,160,106,757	7,539,246	0.0065	0.9935	83.29
26.5	1,170,288,847	10,817,551	0.0092	0.9908	82.75
27.5	1,155,194,943	9,704,141	0.0084	0.9916	81.98
28.5	1,139,054,960	22,419,524	0.0197	0.9803	81.29
29.5	767,114,022	4,522,739	0.0059	0.9941	79.69
30.5	777,369,901	9,547,049	0.0123	0.9877	79.22
31.5	544,724,999	15,377,627	0.0282	0.9718	78.25
32.5	524,265,144	6,608,306	0.0126	0.9874	76.04
33.5	518,558,183	5,393,797	0.0104	0.9896	75.08
34.5	528,283,506	5,443,620	0.0103	0.9897	74.30
35.5	439,120,652	2,043,388	0.0047	0.9953	73.54
36.5	433,608,872	5,134,232	0.0118	0.9882	73.19
37.5	441,918,114	3,587,292	0.0081	0.9919	72.33
38.5	348,434,485	2,417,180	0.0069	0.9931	71.74

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	247,983,037	2,781,314	0.0112	0.9888	71.24
40.5	240,449,669	4,594,182	0.0191	0.9809	70.44
41.5	235,710,712	3,462,650	0.0147	0.9853	69.10
42.5	172,272,375	11,076,087	0.0643	0.9357	68.08
43.5	82,361,004	2,593,575	0.0315	0.9685	63.71
44.5	77,033,281	2,344,270	0.0304	0.9696	61.70
45.5	74,373,669	2,206,293	0.0297	0.9703	59.82
46.5	47,171,491	1,820,630	0.0386	0.9614	58.05
47.5	45,204,870	407,775	0.0090	0.9910	55.81
48.5	44,455,449	1,110,401	0.0250	0.9750	55.30
49.5	35,355,416	335,560	0.0095	0.9905	53.92
50.5	25,382,344	296,384	0.0117	0.9883	53.41
51.5	25,006,697	301,287	0.0120	0.9880	52.79
52.5	24,705,409	141,131	0.0057	0.9943	52.15
53.5	22,731,942	486,920	0.0214	0.9786	51.85
54.5	14,484,916	120,763	0.0083	0.9917	50.74
55.5	14,103,172	340,113	0.0241	0.9759	50.32
56.5	13,159,433	777,707	0.0591	0.9409	49.11
57.5	119,288	113	0.0009	0.9991	46.20
58.5	119,175	113,940	0.9561	0.0439	46.16
59.5	5,235	4,920	0.9397	0.0603	2.03
60.5	316	237	0.7517	0.2483	0.12
61.5	78	58	0.7452	0.2548	0.03
62.5	20	12	0.5772	0.4228	0.01
63.5	8	8	1.0000		0.00
64.5					
TOTAL	42,721,043,915	362,552,511			

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1952-2023			002	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
53.3-S0	1.83	0 - 57		54.5-S0	1.55	24 - 57
50.8-S0.5	3.26	0 - 57		52.5-S0.5	2.35	24 - 57
48.8-S1	5.29	0 - 57		51.0-S1	4.03	24 - 57
47.5-S1.5	7.18	0 - 57		49.8-S1.5	6.05	24 - 57
57.5-R0.5	2.57	0 - 57		56.0-R0.5	2.69	24 - 57
52.3-R1	1.26	0 - 57		52.2-R1	1.60	24 - 57
49.4-R1.5	2.57	0 - 57		50.2-R1.5	2.62	24 - 57
47.4-R2	5.04	0 - 57		48.7-R2	4.81	24 - 57
65.3-L0	2.27	0 - 57		64.9-L0	2.88	24 - 57
60.0-L0.5	1.68	0 - 57		60.9-L0.5	1.89	24 - 57
55.9-L1	2.72	0 - 57		57.9-L1	1.75	24 - 57
53.0-L1.5	4.33	0 - 57		55.3-L1.5	3.16	24 - 57
64.8-O1	3.85	0 - 57		61.6-O1	4.00	24 - 57
72.9-O2	3.85	0 - 57		69.2-O2	3.99	24 - 57
102.3-O3	4.41	0 - 57			NOT FITTED	
135.8-O4	4.69	0 - 57			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	632,502,843	59,674	0.0001	0.9999	100.00
0.5	707,730,079	515,400	0.0007	0.9993	99.99
1.5	862,570,776	2,738,610	0.0032	0.9968	99.92
2.5	853,644,761	6,335,178	0.0074	0.9926	99.60
3.5	889,971,174	8,476,518	0.0095	0.9905	98.86
4.5	894,481,042	7,388,534	0.0083	0.9917	97.92
5.5	866,928,297	8,438,654	0.0097	0.9903	97.11
6.5	826,068,345	7,251,191	0.0088	0.9912	96.17
7.5	778,304,193	11,090,750	0.0142	0.9858	95.32
8.5	772,005,956	6,102,325	0.0079	0.9921	93.96
9.5	761,249,960	13,357,138	0.0175	0.9825	93.22
10.5	636,746,316	4,682,192	0.0074	0.9926	91.58
11.5	450,411,178	5,165,734	0.0115	0.9885	90.91
12.5	439,516,597	6,163,725	0.0140	0.9860	89.87
13.5	384,585,988	3,200,954	0.0083	0.9917	88.61
14.5	336,016,247	3,319,548	0.0099	0.9901	87.87
15.5	309,102,608	3,055,049	0.0099	0.9901	87.00
16.5	299,760,322	1,383,634	0.0046	0.9954	86.14
17.5	280,181,854	3,314,449	0.0118	0.9882	85.75
18.5	217,727,279	2,940,264	0.0135	0.9865	84.73
19.5	592,927,087	8,112,869	0.0137	0.9863	83.59
20.5	565,955,147	3,158,881	0.0056	0.9944	82.44
21.5	783,716,051	4,401,063	0.0056	0.9944	81.98
22.5	754,323,282	8,170,588	0.0108	0.9892	81.52
23.5	724,827,442	6,280,416	0.0087	0.9913	80.64
24.5	698,783,773	12,524,363	0.0179	0.9821	79.94
25.5	768,157,579	4,565,660	0.0059	0.9941	78.51
26.5	750,770,299	6,709,495	0.0089	0.9911	78.04
27.5	740,697,257	8,139,217	0.0110	0.9890	77.34
28.5	820,107,857	18,873,156	0.0230	0.9770	76.49
29.5	544,869,718	2,296,568	0.0042	0.9958	74.73
30.5	545,603,079	5,810,513	0.0106	0.9894	74.42
31.5	316,133,209	9,838,290	0.0311	0.9689	73.63
32.5	362,347,317	1,167,648	0.0032	0.9968	71.33
33.5	446,385,054	4,062,191	0.0091	0.9909	71.10
34.5	442,689,650	3,399,736	0.0077	0.9923	70.46
35.5	355,633,872	1,199,413	0.0034	0.9966	69.92
36.5	381,353,336	3,327,750	0.0087	0.9913	69.68
37.5	377,124,164	2,504,740	0.0066	0.9934	69.07
38.5	282,190,809	1,931,485	0.0068	0.9932	68.61

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	194,848,700	1,323,475	0.0068	0.9932	68.14
40.5	200,089,018	2,013,113	0.0101	0.9899	67.68
41.5	198,148,116	2,202,704	0.0111	0.9889	67.00
42.5	135,829,891	5,876,099	0.0433	0.9567	66.26
43.5	54,242,501	1,396,217	0.0257	0.9743	63.39
44.5	61,552,314	2,136,498	0.0347	0.9653	61.76
45.5	59,373,899	2,103,443	0.0354	0.9646	59.61
46.5	32,885,098	1,696,582	0.0516	0.9484	57.50
47.5	45,044,917	406,764	0.0090	0.9910	54.54
48.5	44,296,508	1,097,297	0.0248	0.9752	54.04
49.5	35,209,908	335,442	0.0095	0.9905	52.70
50.5	25,237,038	291,051	0.0115	0.9885	52.20
51.5	24,774,858	271,287	0.0110	0.9890	51.60
52.5	24,630,929	103,312	0.0042	0.9958	51.04
53.5	22,695,520	461,920	0.0204	0.9796	50.82
54.5	14,473,632	117,591	0.0081	0.9919	49.79
55.5	14,095,060	332,077	0.0236	0.9764	49.38
56.5	13,159,433	777,707	0.0591	0.9409	48.22
57.5	119,288	113	0.0009	0.9991	45.37
58.5	119,175	113,940	0.9561	0.0439	45.33
59.5	5,235	4,920	0.9397	0.0603	1.99
60.5	316	237	0.7517	0.2483	0.12
61.5	78	58	0.7452	0.2548	0.03
62.5	20	12	0.5772	0.4228	0.01
63.5	8	8	1.0000		0.00
64.5					
TOTAL	24,654,933,256	244,515,430			

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1957-2023			003	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
49.7-S0	3.84	0 - 58		51.0-S0	3.37	18 - 58
47.9-S0.5	5.81	0 - 58		49.4-S0.5	5.32	18 - 58
46.5-S1	8.00	0 - 58		48.1-S1	7.53	18 - 58
45.5-S1.5	10.12	0 - 58		47.1-S1.5	9.87	18 - 58
52.5-R0.5	1.30	0 - 58		52.4-R0.5	1.44	18 - 58
48.7-R1	2.95	0 - 58		49.2-R1	3.06	18 - 58
46.8-R1.5	5.38	0 - 58		47.6-R1.5	5.51	18 - 58
45.3-R2	8.19	0 - 58		46.4-R2	8.26	18 - 58
59.5-L0	1.74	0 - 58		60.2-L0	1.76	18 - 58
55.4-L0.5	2.94	0 - 58		56.7-L0.5	2.56	18 - 58
52.2-L1	4.75	0 - 58		54.0-L1	4.10	18 - 58
50.0-L1.5	6.80	0 - 58		51.8-L1.5	6.35	18 - 58
58.0-O1	2.07	0 - 58		57.1-O1	2.19	18 - 58
65.2-O2	2.06	0 - 58		64.2-O2	2.19	18 - 58
90.3-O3	2.81	0 - 58		88.3-O3	3.04	18 - 58
119.1-O4	3.19	0 - 58		115.7-O4	3.47	18 - 58

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	238,164,727	6,285	0.0000	1.0000	100.00
0.5	225,769,479	364,552	0.0016	0.9984	100.00
1.5	226,850,306	607,493	0.0027	0.9973	99.84
2.5	237,237,384	763,492	0.0032	0.9968	99.57
3.5	269,556,829	4,177,253	0.0155	0.9845	99.25
4.5	274,128,550	1,948,111	0.0071	0.9929	97.71
5.5	253,075,823	2,888,136	0.0114	0.9886	97.02
6.5	330,048,407	3,047,784	0.0092	0.9908	95.91
7.5	475,821,690	2,406,332	0.0051	0.9949	95.02
8.5	445,096,325	2,578,111	0.0058	0.9942	94.54
9.5	473,202,254	8,061,296	0.0170	0.9830	93.99
10.5	402,834,619	2,587,309	0.0064	0.9936	92.39
11.5	225,876,154	2,600,371	0.0115	0.9885	91.80
12.5	212,289,434	2,045,692	0.0096	0.9904	90.74
13.5	160,705,595	2,106,556	0.0131	0.9869	89.87
14.5	160,243,175	1,768,213	0.0110	0.9890	88.69
15.5	160,678,553	2,036,529	0.0127	0.9873	87.71
16.5	155,275,076	464,138	0.0030	0.9970	86.60
17.5	161,634,985	1,452,811	0.0090	0.9910	86.34
18.5	121,897,718	594,606	0.0049	0.9951	85.57
19.5	107,691,813	1,434,624	0.0133	0.9867	85.15
20.5	108,984,362	453,363	0.0042	0.9958	84.01
21.5	89,697,430	456,866	0.0051	0.9949	83.66
22.5	75,569,365	1,520,312	0.0201	0.9799	83.24
23.5	54,970,201	282,994	0.0051	0.9949	81.56
24.5	39,383,775	150,799	0.0038	0.9962	81.14
25.5	423,649,223	940,129	0.0022	0.9978	80.83
26.5	407,724,416	5,996,423	0.0147	0.9853	80.65
27.5	633,484,088	7,848,539	0.0124	0.9876	79.47
28.5	624,101,445	18,512,584	0.0297	0.9703	78.48
29.5	235,041,721	954,661	0.0041	0.9959	76.15
30.5	234,818,983	1,442,597	0.0061	0.9939	75.85
31.5	101,511,825	3,741,164	0.0369	0.9631	75.38
32.5	96,475,902	877,302	0.0091	0.9909	72.60
33.5	94,888,735	2,124,326	0.0224	0.9776	71.94
34.5	183,694,236	1,815,192	0.0099	0.9901	70.33
35.5	199,930,919	1,023,908	0.0051	0.9949	69.64
36.5	200,065,866	1,070,319	0.0053	0.9947	69.28
37.5	198,091,842	1,153,420	0.0058	0.9942	68.91
38.5	164,912,424	1,342,446	0.0081	0.9919	68.51

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	150,586,974	535,032	0.0036	0.9964	67.95
40.5	148,153,926	296,514	0.0020	0.9980	67.71
41.5	148,062,513	1,719,909	0.0116	0.9884	67.57
42.5	112,425,125	4,606,658	0.0410	0.9590	66.79
43.5	29,060,099	501,714	0.0173	0.9827	64.05
44.5	26,170,060	209,340	0.0080	0.9920	62.95
45.5	35,144,608	1,363,995	0.0388	0.9612	62.44
46.5	19,108,054	185,540	0.0097	0.9903	60.02
47.5	18,982,995	116,869	0.0062	0.9938	59.44
48.5	18,524,643	601,324	0.0325	0.9675	59.07
49.5	11,766,024	124,912	0.0106	0.9894	57.15
50.5	10,387,481	273,885	0.0264	0.9736	56.55
51.5	10,206,130	207,364	0.0203	0.9797	55.05
52.5	10,608,870	8,247	0.0008	0.9992	53.94
53.5	22,567,374	461,920	0.0205	0.9795	53.89
54.5	14,345,348	117,591	0.0082	0.9918	52.79
55.5	13,967,105	332,077	0.0238	0.9762	52.36
56.5	13,031,486	769,013	0.0590	0.9410	51.11
57.5	170	113	0.6654	0.3346	48.10
58.5	118,721	113,940	0.9597	0.0403	16.09
59.5	5,021	4,920	0.9799	0.0201	0.65
60.5	239	181	0.7561	0.2439	0.01
61.5	58	58	1.0000		0.00
62.5	20	12	0.5772	0.4228	
63.5	8	8	1.0000		
64.5					
TOTAL	10,298,298,706	108,198,172			

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1957-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
51.6-S0	3.65	0 - 58		53.2-S0	3.03	20 - 58
49.5-S0.5	5.63	0 - 58		51.3-S0.5	5.00	20 - 58
47.9-S1	7.79	0 - 58		49.9-S1	7.11	20 - 58
46.8-S1.5	9.84	0 - 58		48.7-S1.5	9.44	20 - 58
55.0-R0.5	0.92	0 - 58		54.9-R0.5	0.98	20 - 58
50.6-R1	2.70	0 - 58		51.2-R1	2.79	20 - 58
48.3-R1.5	5.12	0 - 58		49.3-R1.5	5.19	20 - 58
46.6-R2	7.84	0 - 58		47.9-R2	7.85	20 - 58
62.4-L0	1.27	0 - 58		63.4-L0	1.03	20 - 58
57.8-L0.5	2.69	0 - 58		59.4-L0.5	2.09	20 - 58
54.3-L1	4.54	0 - 58		56.4-L1	3.70	20 - 58
51.7-L1.5	6.65	0 - 58		54.0-L1.5	5.99	20 - 58
61.3-O1	1.63	0 - 58		60.3-O1	1.62	20 - 58
68.9-O2	1.62	0 - 58		67.8-O2	1.62	20 - 58
96.2-O3	2.29	0 - 58		93.7-O3	2.38	20 - 58
127.2-O4	2.63	0 - 58		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	73,518,445.14-	0.00	73,518,445.14-
3	982,967.69	0.00	982,967.69
7	6,701,693.80-	0.00	6,701,693.80-
9	707,842,428.01	0.00	707,842,428.01
TOTAL DATA	628,605,256.76	0.00	628,605,256.76
8	629,348,436.88	0.00	629,348,436.88
TOTAL DATA LESS CD 8	743,180.12-	0.00	743,180.12-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	708,585,608	138,083	0.0002	0.9998	100.00
0.5	696,449,199	241,531	0.0003	0.9997	99.98
1.5	650,367,030	157,714	0.0002	0.9998	99.95
2.5	620,798,319	1,031,066	0.0017	0.9983	99.92
3.5	601,672,537	2,308,033	0.0038	0.9962	99.76
4.5	573,028,350	3,726,940	0.0065	0.9935	99.37
5.5	548,300,552	1,927,309	0.0035	0.9965	98.73
6.5	527,780,734	2,269,738	0.0043	0.9957	98.38
7.5	504,630,795	993,960	0.0020	0.9980	97.96
8.5	475,398,037	1,795,830	0.0038	0.9962	97.76
9.5	465,566,191	1,512,878	0.0032	0.9968	97.39
10.5	445,515,681	1,775,024	0.0040	0.9960	97.08
11.5	423,752,717	1,391,835	0.0033	0.9967	96.69
12.5	400,845,843	524,990	0.0013	0.9987	96.37
13.5	383,221,003	296,633	0.0008	0.9992	96.25
14.5	377,844,481	1,098,690	0.0029	0.9971	96.17
15.5	371,727,717	362,412	0.0010	0.9990	95.89
16.5	367,633,870	837,775	0.0023	0.9977	95.80
17.5	362,062,580	453,171	0.0013	0.9987	95.58
18.5	356,739,427	751,955	0.0021	0.9979	95.46
19.5	354,432,457	858,960	0.0024	0.9976	95.26
20.5	351,723,112	801,581	0.0023	0.9977	95.03
21.5	348,715,322	1,046,859	0.0030	0.9970	94.81
22.5	342,579,235	1,618,487	0.0047	0.9953	94.53
23.5	323,171,623	497,175	0.0015	0.9985	94.08
24.5	316,572,735	3,488,214	0.0110	0.9890	93.94
25.5	300,811,815	1,892,025	0.0063	0.9937	92.90
26.5	293,056,940	285,901	0.0010	0.9990	92.32
27.5	285,982,964	1,077,834	0.0038	0.9962	92.23
28.5	277,793,677	900,468	0.0032	0.9968	91.88
29.5	275,755,101	1,548,789	0.0056	0.9944	91.58
30.5	270,337,941	943,632	0.0035	0.9965	91.07
31.5	261,224,898	285,399	0.0011	0.9989	90.75
32.5	260,779,067	676,909	0.0026	0.9974	90.65
33.5	257,465,950	1,213,321	0.0047	0.9953	90.42
34.5	255,353,741	230,788	0.0009	0.9991	89.99
35.5	253,812,116	1,279,463	0.0050	0.9950	89.91
36.5	248,167,518	1,083,574	0.0044	0.9956	89.45
37.5	224,121,698	2,392,869	0.0107	0.9893	89.06
38.5	221,267,955	3,946,520	0.0178	0.9822	88.11

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,581,363	1,343,031	0.0063	0.9937	86.54
40.5	206,284,432	357,789	0.0017	0.9983	86.00
41.5	204,518,069	198,141	0.0010	0.9990	85.85
42.5	201,494,976	722,794	0.0036	0.9964	85.77
43.5	199,995,290	5,098,949	0.0255	0.9745	85.46
44.5	192,421,871	520,550	0.0027	0.9973	83.28
45.5	62,973,988	253,884	0.0040	0.9960	83.05
46.5	62,628,907	91,464	0.0015	0.9985	82.72
47.5	62,515,402	2,060,845	0.0330	0.9670	82.60
48.5	60,351,065	457,066	0.0076	0.9924	79.87
49.5	59,788,237	500,581	0.0084	0.9916	79.27
50.5	59,087,505	1,255,086	0.0212	0.9788	78.61
51.5	57,795,120	406,481	0.0070	0.9930	76.94
52.5	57,220,196	537,002	0.0094	0.9906	76.40
53.5	55,630,441	371,468	0.0067	0.9933	75.68
54.5	55,195,324	35,766	0.0006	0.9994	75.17
55.5	53,592,381	511,736	0.0095	0.9905	75.12
56.5	52,712,395	162,206	0.0031	0.9969	74.41
57.5	52,513,338	757,478	0.0144	0.9856	74.18
58.5	51,396,384	60,637	0.0012	0.9988	73.11
59.5	51,102,601	219,980	0.0043	0.9957	73.02
60.5	50,809,217	99,061	0.0019	0.9981	72.71
61.5	47,332,249	143,278	0.0030	0.9970	72.57
62.5	47,159,285	191,430	0.0041	0.9959	72.35
63.5	45,586,155	134,029	0.0029	0.9971	72.05
64.5	45,430,664	82,105	0.0018	0.9982	71.84
65.5	45,175,535	130,652	0.0029	0.9971	71.71
66.5	42,775,234	2,127	0.0000	1.0000	71.50
67.5	42,709,893	130,100	0.0030	0.9970	71.50
68.5	42,523,561	251,314	0.0059	0.9941	71.28
69.5	41,564,815	67,738	0.0016	0.9984	70.86
70.5	39,177,842	190,605	0.0049	0.9951	70.75
71.5	38,014,394	137,521	0.0036	0.9964	70.40
72.5	37,875,729	16,887	0.0004	0.9996	70.15
73.5	37,825,903	222,255	0.0059	0.9941	70.12
74.5	37,583,596	68,498	0.0018	0.9982	69.70
75.5	37,178,178	145,846	0.0039	0.9961	69.58
76.5	37,024,871	25,729	0.0007	0.9993	69.30
77.5	36,850,623	18,352	0.0005	0.9995	69.26
78.5	36,754,436	7,966	0.0002	0.9998	69.22

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,421,096	6,777	0.0002	0.9998	69.21
80.5	36,257,995	486,340	0.0134	0.9866	69.19
81.5	35,683,085	161,861	0.0045	0.9955	68.26
82.5	35,514,226	171,159	0.0048	0.9952	67.96
83.5	35,232,334	988,971	0.0281	0.9719	67.63
84.5	34,231,613	119,293	0.0035	0.9965	65.73
85.5	34,104,743	41,847	0.0012	0.9988	65.50
86.5	34,011,353	1,031,801	0.0303	0.9697	65.42
87.5	32,785,984	70,797	0.0022	0.9978	63.44
88.5	32,633,120	50,767	0.0016	0.9984	63.30
89.5	32,561,864	336,459	0.0103	0.9897	63.20
90.5	32,215,090	751,843	0.0233	0.9767	62.55
91.5	31,455,183	723,129	0.0230	0.9770	61.09
92.5	30,686,167	298,265	0.0097	0.9903	59.68
93.5	30,137,494	517,885	0.0172	0.9828	59.10
94.5	849,887	749	0.0009	0.9991	58.09
95.5	789,875	5,795	0.0073	0.9927	58.04
96.5	709,226	79,258	0.1118	0.8882	57.61
97.5	523,741	22,687	0.0433	0.9567	51.17
98.5	267,155		0.0000	1.0000	48.96
99.5	256,480		0.0000	1.0000	48.96
100.5	233,256		0.0000	1.0000	48.96
101.5	104,414		0.0000	1.0000	48.96
102.5	80,035		0.0000	1.0000	48.96
103.5					48.96
TOTAL	18,954,943,416	73,518,445			

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2023			001	EXPERIENCE BAND 1920-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
99.6-S0	3.06	0 - 95		101.4-S0	3.77	44 - 95
93.4-S0.5	4.63	0 - 95		96.5-S0.5	5.23	44 - 95
88.7-S1	6.54	0 - 95		92.8-S1	6.90	44 - 95
85.5-S1.5	8.35	0 - 95		89.7-S1.5	8.77	44 - 95
111.0-R0.5	2.10	0 - 95		106.4-R0.5	2.07	44 - 95
98.3-R1	2.43	0 - 95		97.0-R1	3.36	44 - 95
91.0-R1.5	3.89	0 - 95		91.8-R1.5	5.05	44 - 95
85.8-R2	6.09	0 - 95		88.0-R2	7.13	44 - 95
125.6-L0	1.71	0 - 95		NOT FITTED		
113.3-L0.5	2.50	0 - 95		114.6-L0.5	3.22	44 - 95
104.1-L1	3.95	0 - 95		107.7-L1	4.46	44 - 95
97.2-L1.5	5.78	0 - 95		101.4-L1.5	6.33	44 - 95
128.3-O1	2.48	0 - 95		NOT FITTED		
144.3-O2	2.48	0 - 95		NOT FITTED		
200.2-O3	2.56	0 - 95		NOT FITTED		
200.2-O4	6.36	0 - 95		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	493,787,354	138,083	0.0003	0.9997	100.00
0.5	485,127,265	239,553	0.0005	0.9995	99.97
1.5	583,149,382	157,608	0.0003	0.9997	99.92
2.5	553,679,752	1,030,667	0.0019	0.9981	99.90
3.5	534,559,838	2,058,558	0.0039	0.9961	99.77
4.5	506,273,188	3,613,499	0.0071	0.9929	99.33
5.5	481,995,147	1,919,976	0.0040	0.9960	98.62
6.5	461,694,309	2,256,979	0.0049	0.9951	98.22
7.5	438,597,216	991,185	0.0023	0.9977	97.74
8.5	409,573,042	1,693,850	0.0041	0.9959	97.52
9.5	402,847,748	1,480,007	0.0037	0.9963	97.12
10.5	382,895,184	1,680,228	0.0044	0.9956	96.76
11.5	363,081,986	1,175,309	0.0032	0.9968	96.34
12.5	340,760,465	516,365	0.0015	0.9985	96.03
13.5	323,182,226	290,835	0.0009	0.9991	95.88
14.5	318,204,104	923,433	0.0029	0.9971	95.79
15.5	312,482,055	342,280	0.0011	0.9989	95.52
16.5	308,507,207	829,213	0.0027	0.9973	95.41
17.5	309,626,940	453,075	0.0015	0.9985	95.16
18.5	304,415,792	427,691	0.0014	0.9986	95.02
19.5	305,018,834	855,169	0.0028	0.9972	94.88
20.5	302,372,774	795,835	0.0026	0.9974	94.62
21.5	299,559,387	1,022,442	0.0034	0.9966	94.37
22.5	295,953,661	1,559,516	0.0053	0.9947	94.05
23.5	276,668,669	474,291	0.0017	0.9983	93.55
24.5	270,152,327	3,428,884	0.0127	0.9873	93.39
25.5	255,298,316	1,733,214	0.0068	0.9932	92.20
26.5	250,247,579	274,971	0.0011	0.9989	91.58
27.5	244,843,441	1,002,835	0.0041	0.9959	91.48
28.5	236,730,236	834,123	0.0035	0.9965	91.10
29.5	234,824,220	1,517,562	0.0065	0.9935	90.78
30.5	229,599,471	835,674	0.0036	0.9964	90.20
31.5	221,207,821	223,079	0.0010	0.9990	89.87
32.5	220,833,561	670,480	0.0030	0.9970	89.78
33.5	217,685,276	1,155,264	0.0053	0.9947	89.50
34.5	215,715,876	223,796	0.0010	0.9990	89.03
35.5	214,531,094	1,264,349	0.0059	0.9941	88.94
36.5	209,641,473	1,070,281	0.0051	0.9949	88.41
37.5	185,735,645	2,392,869	0.0129	0.9871	87.96
38.5	182,895,997	3,841,968	0.0210	0.9790	86.83

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 33.1
PLACEMENT BAND 1920-2023

002

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1980-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	175,737,200	1,274,044	0.0072	0.9928	85.00
40.5	168,582,727	298,856	0.0018	0.9982	84.39
41.5	166,891,985	148,640	0.0009	0.9991	84.24
42.5	164,014,712	684,157	0.0042	0.9958	84.16
43.5	162,783,874	5,084,031	0.0312	0.9688	83.81
44.5	155,275,857	517,043	0.0033	0.9967	81.19
45.5	25,852,937	253,884	0.0098	0.9902	80.92
46.5	25,518,232	45,383	0.0018	0.9982	80.13
47.5	25,469,186	2,032,318	0.0798	0.9202	79.99
48.5	23,399,050	439,962	0.0188	0.9812	73.60
49.5	24,289,432	500,581	0.0206	0.9794	72.22
50.5	56,126,994	1,067,686	0.0190	0.9810	70.73
51.5	55,366,446	400,048	0.0072	0.9928	69.39
52.5	54,877,625	458,365	0.0084	0.9916	68.88
53.5	53,488,690	370,745	0.0069	0.9931	68.31
54.5	53,526,127	35,766	0.0007	0.9993	67.84
55.5	52,175,551	511,736	0.0098	0.9902	67.79
56.5	51,318,788	162,206	0.0032	0.9968	67.13
57.5	51,668,297	756,078	0.0146	0.9854	66.91
58.5	51,227,040	60,637	0.0012	0.9988	65.93
59.5	51,102,601	219,980	0.0043	0.9957	65.86
60.5	50,809,217	99,061	0.0019	0.9981	65.57
61.5	47,332,249	143,278	0.0030	0.9970	65.45
62.5	47,159,285	191,430	0.0041	0.9959	65.25
63.5	45,586,155	134,029	0.0029	0.9971	64.98
64.5	45,430,664	82,105	0.0018	0.9982	64.79
65.5	45,175,535	130,652	0.0029	0.9971	64.67
66.5	42,775,234	2,127	0.0000	1.0000	64.49
67.5	42,709,893	130,100	0.0030	0.9970	64.48
68.5	42,523,561	251,314	0.0059	0.9941	64.29
69.5	41,564,815	67,738	0.0016	0.9984	63.91
70.5	39,177,842	190,605	0.0049	0.9951	63.80
71.5	38,014,394	137,521	0.0036	0.9964	63.49
72.5	37,875,729	16,887	0.0004	0.9996	63.26
73.5	37,825,903	222,255	0.0059	0.9941	63.24
74.5	37,583,596	68,498	0.0018	0.9982	62.86
75.5	37,178,178	145,846	0.0039	0.9961	62.75
76.5	37,024,871	25,729	0.0007	0.9993	62.50
77.5	36,850,623	18,352	0.0005	0.9995	62.46
78.5	36,754,436	7,966	0.0002	0.9998	62.43

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,421,096	6,777	0.0002	0.9998	62.41
80.5	36,257,995	486,340	0.0134	0.9866	62.40
81.5	35,683,085	161,861	0.0045	0.9955	61.57
82.5	35,514,226	171,159	0.0048	0.9952	61.29
83.5	35,232,334	988,971	0.0281	0.9719	60.99
84.5	34,231,613	119,293	0.0035	0.9965	59.28
85.5	34,104,743	41,847	0.0012	0.9988	59.07
86.5	34,011,353	1,031,801	0.0303	0.9697	59.00
87.5	32,785,984	70,797	0.0022	0.9978	57.21
88.5	32,633,120	50,767	0.0016	0.9984	57.09
89.5	32,561,864	336,459	0.0103	0.9897	57.00
90.5	32,215,090	751,843	0.0233	0.9767	56.41
91.5	31,455,183	723,129	0.0230	0.9770	55.09
92.5	30,686,167	298,265	0.0097	0.9903	53.83
93.5	30,137,494	517,885	0.0172	0.9828	53.30
94.5	849,887	749	0.0009	0.9991	52.39
95.5	789,875	5,795	0.0073	0.9927	52.34
96.5	709,226	79,258	0.1118	0.8882	51.96
97.5	523,741	22,687	0.0433	0.9567	46.15
98.5	267,155		0.0000	1.0000	44.15
99.5	256,480		0.0000	1.0000	44.15
100.5	233,256		0.0000	1.0000	44.15
101.5	104,414		0.0000	1.0000	44.15
102.5	80,035		0.0000	1.0000	44.15
103.5					44.15
TOTAL	16,129,746,805	70,648,318			

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2023			002	EXPERIENCE BAND 1980-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
88.1-S0	4.21	0 - 95		88.6-S0	5.39	40 - 95
84.0-S0.5	5.81	0 - 95		85.7-S0.5	7.06	40 - 95
80.9-S1	7.74	0 - 95		83.5-S1	8.90	40 - 95
78.7-S1.5	9.79	0 - 95		81.6-S1.5	11.08	40 - 95
94.8-R0.5	3.54	0 - 95		90.7-R0.5	3.90	40 - 95
86.4-R1	4.16	0 - 95		85.0-R1	5.52	40 - 95
81.8-R1.5	5.83	0 - 95		82.0-R1.5	7.59	40 - 95
78.5-R2	8.14	0 - 95		79.9-R2	9.92	40 - 95
107.6-L0	2.97	0 - 95		104.9-L0	3.50	40 - 95
99.1-L0.5	3.43	0 - 95		98.9-L0.5	4.45	40 - 95
92.5-L1	4.61	0 - 95		94.3-L1	5.64	40 - 95
87.7-L1.5	6.62	0 - 95		90.4-L1.5	7.80	40 - 95
106.6-O1	3.80	0 - 95		99.1-O1	3.09	40 - 95
119.9-O2	3.80	0 - 95		111.4-O2	3.09	40 - 95
168.2-O3	4.05	0 - 95			NOT FITTED	
200.2-O4	4.22	0 - 95			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE

AVG AGE RET 32.8
PLACEMENT BAND 1920-2023

003

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	348,477,250	138,083	0.0004	0.9996	100.00
0.5	338,325,321	235,865	0.0007	0.9993	99.96
1.5	294,494,497	149,608	0.0005	0.9995	99.89
2.5	270,263,211	1,030,667	0.0038	0.9962	99.84
3.5	271,050,322	2,058,558	0.0076	0.9924	99.4
4.5	249,922,643	2,811,815	0.0113	0.9887	98.70
5.5	239,176,681	1,883,596	0.0079	0.9921	97.59
6.5	224,651,625	2,256,979	0.0100	0.9900	96.82
7.5	208,940,809	991,024	0.0047	0.9953	95.85
8.5	187,662,504	1,681,836	0.0090	0.9910	95.40
9.5	179,247,742	1,479,755	0.0083	0.9917	94.54
10.5	163,948,574	1,636,736	0.0100	0.9900	93.76
11.5	153,149,151	1,141,084	0.0075	0.9925	92.83
12.5	131,361,724	479,915	0.0037	0.9963	92.13
13.5	117,297,980	240,835	0.0021	0.9979	91.80
14.5	112,992,381	923,433	0.0082	0.9918	91.61
15.5	108,369,457	328,643	0.0030	0.9970	90.86
16.5	108,713,965	829,213	0.0076	0.9924	90.58
17.5	131,580,678	452,795	0.0034	0.9966	89.89
18.5	126,737,634	427,691	0.0034	0.9966	89.58
19.5	128,708,079	853,062	0.0066	0.9934	89.28
20.5	132,445,339	795,835	0.0060	0.9940	88.69
21.5	131,724,699	967,442	0.0073	0.9927	88.16
22.5	128,562,184	1,530,079	0.0119	0.9881	87.51
23.5	110,079,175	474,291	0.0043	0.9957	86.47
24.5	106,979,490	3,410,884	0.0319	0.9681	86.10
25.5	235,336,203	1,729,107	0.0073	0.9927	83.35
26.5	227,843,222	273,971	0.0012	0.9988	82.74
27.5	220,786,645	968,610	0.0044	0.9956	82.64
28.5	212,814,644	776,749	0.0036	0.9964	82.28
29.5	211,159,345	1,497,911	0.0071	0.9929	81.98
30.5	206,004,709	835,674	0.0041	0.9959	81.39
31.5	197,039,712	223,079	0.0011	0.9989	81.06
32.5	196,847,524	608,953	0.0031	0.9969	80.97
33.5	196,536,298	1,100,601	0.0056	0.9944	80.72
34.5	194,601,885	217,796	0.0011	0.9989	80.27
35.5	194,891,891	999,204	0.0051	0.9949	80.18
36.5	189,896,377	987,574	0.0052	0.9948	79.77
37.5	165,984,534	2,392,869	0.0144	0.9856	79.35
38.5	163,523,393	3,837,608	0.0235	0.9765	78.21

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 32.8
PLACEMENT BAND 1920-2023

003

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	156,165,170	1,164,103	0.0075	0.9925	76.38
40.5	149,134,398	297,726	0.0020	0.9980	75.81
41.5	154,035,206	148,640	0.0010	0.9990	75.65
42.5	151,173,522	633,114	0.0042	0.9958	75.58
43.5	152,115,040	4,995,591	0.0328	0.9672	75.26
44.5	144,690,913	477,647	0.0033	0.9967	72.79
45.5	15,474,589	11,884	0.0008	0.9992	72.55
46.5	17,843,111	31,383	0.0018	0.9982	72.50
47.5	17,853,335	2,032,318	0.1138	0.8862	72.37
48.5	15,777,188	439,962	0.0279	0.9721	64.13
49.5	15,936,161	474,124	0.0298	0.9702	62.34
50.5	17,673,693	1,025,503	0.0580	0.9420	60.49
51.5	17,975,329	393,937	0.0219	0.9781	56.98
52.5	17,414,031	166,327	0.0096	0.9904	55.73
53.5	16,261,167	369,255	0.0227	0.9773	55.20
54.5	15,910,231	34,368	0.0022	0.9978	53.94
55.5	14,832,110	316,879	0.0214	0.9786	53.83
56.5	14,156,233	84,020	0.0059	0.9941	52.68
57.5	14,193,764	756,078	0.0533	0.9467	52.36
58.5	13,158,962	51,710	0.0039	0.9961	49.58
59.5	13,223,957	211,980	0.0160	0.9840	49.38
60.5	13,515,421	86,461	0.0064	0.9936	48.59
61.5	10,177,752	93,138	0.0092	0.9908	48.28
62.5	10,069,022	140,281	0.0139	0.9861	47.84
63.5	8,724,915	28,110	0.0032	0.9968	47.17
64.5	8,697,664	54,350	0.0062	0.9938	47.02
65.5	8,486,978	3,652	0.0004	0.9996	46.72
66.5	6,302,695	2,127	0.0003	0.9997	46.70
67.5	6,467,564	110,100	0.0170	0.9830	46.69
68.5	6,351,715	245,314	0.0386	0.9614	45.89
69.5	5,420,425	24,918	0.0046	0.9954	44.12
70.5	3,086,649	181,027	0.0586	0.9414	43.92
71.5	1,951,156	21,430	0.0110	0.9890	41.34
72.5	1,976,678	16,887	0.0085	0.9915	40.89
73.5	2,803,055	122,255	0.0436	0.9564	40.54
74.5	35,199,042	38,498	0.0011	0.9989	38.77
75.5	35,120,576	45,846	0.0013	0.9987	38.73
76.5	35,146,940	25,729	0.0007	0.9993	38.68
77.5	35,094,875	3,352	0.0001	0.9999	38.65
78.5	35,385,518	7,966	0.0002	0.9998	38.65

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 32.8 PLACEMENT BAND 1920-2023		003		EXPERIENCE ANALYSIS EXPERIENCE BAND 2004-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,063,486	6,777	0.0002	0.9998	38.64
80.5	34,923,608	486,340	0.0139	0.9861	38.63
81.5	34,897,264	161,861	0.0046	0.9954	38.09
82.5	35,344,883	169,159	0.0048	0.9952	37.92
83.5	35,232,334	988,971	0.0281	0.9719	37.73
84.5	34,231,613	119,293	0.0035	0.9965	36.67
85.5	34,104,743	41,847	0.0012	0.9988	36.55
86.5	34,011,353	1,031,801	0.0303	0.9697	36.50
87.5	32,785,984	70,797	0.0022	0.9978	35.39
88.5	32,633,120	50,767	0.0016	0.9984	35.32
89.5	32,561,864	336,459	0.0103	0.9897	35.26
90.5	32,215,090	751,843	0.0233	0.9767	34.90
91.5	31,455,183	723,129	0.0230	0.9770	34.08
92.5	30,686,167	298,265	0.0097	0.9903	33.30
93.5	30,137,494	517,885	0.0172	0.9828	32.98
94.5	849,887	749	0.0009	0.9991	32.41
95.5	789,875	5,795	0.0073	0.9927	32.38
96.5	709,226	79,258	0.1118	0.8882	32.14
97.5	523,741	22,687	0.0433	0.9567	28.55
98.5	267,155		0.0000	1.0000	27.32
99.5	256,480		0.0000	1.0000	27.32
100.5	233,256		0.0000	1.0000	27.32
101.5	104,414		0.0000	1.0000	27.32
102.5	80,035		0.0000	1.0000	27.32
103.5					27.32
TOTAL	9,437,204,502	66,891,103			

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2023			003	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
60.5-S0	3.08	0 - 71		61.9-S0	3.15	25 - 71
58.4-S0.5	4.19	0 - 71		60.1-S0.5	3.70	25 - 71
56.6-S1	6.09	0 - 71		58.8-S1	5.18	25 - 71
55.5-S1.5	7.93	0 - 71		57.7-S1.5	7.19	25 - 71
63.9-R0.5	3.44	0 - 71		63.1-R0.5	4.03	25 - 71
59.3-R1	2.65	0 - 71		59.6-R1	3.23	25 - 71
57.0-R1.5	3.89	0 - 71		57.9-R1.5	4.16	25 - 71
55.3-R2	6.23	0 - 71		56.6-R2	6.26	25 - 71
72.3-L0	3.55	0 - 71		72.5-L0	4.36	25 - 71
67.4-L0.5	3.03	0 - 71		68.7-L0.5	3.47	25 - 71
63.6-L1	3.67	0 - 71		65.7-L1	3.26	25 - 71
61.0-L1.5	4.92	0 - 71		63.3-L1.5	4.08	25 - 71
70.4-O1	4.79	0 - 71		68.3-O1	5.41	25 - 71
79.2-O2	4.80	0 - 71		76.8-O2	5.41	25 - 71
109.7-O3	5.57	0 - 71		105.0-O3	6.30	25 - 71
144.5-O4	5.95	0 - 71		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,442,774	138,083	0.0006	0.9994	100.00
0.5	242,484,650	235,865	0.0010	0.9990	99.94
1.5	218,758,582	149,608	0.0007	0.9993	99.84
2.5	209,267,957	1,030,667	0.0049	0.9951	99.78
3.5	209,397,502	2,058,558	0.0098	0.9902	99.28
4.5	187,095,851	2,811,815	0.0150	0.9850	98.31
5.5	169,935,706	1,883,596	0.0111	0.9889	96.83
6.5	153,387,862	2,256,867	0.0147	0.9853	95.76
7.5	138,973,609	991,020	0.0071	0.9929	94.35
8.5	114,725,644	1,479,651	0.0129	0.9871	93.68
9.5	106,818,266	1,470,319	0.0138	0.9862	92.47
10.5	88,785,920	1,484,965	0.0167	0.9833	91.19
11.5	69,549,079	670,898	0.0096	0.9904	89.67
12.5	52,586,926	255,311	0.0049	0.9951	88.80
13.5	54,743,029	240,431	0.0044	0.9956	88.37
14.5	56,448,932	567,777	0.0101	0.9899	87.99
15.5	63,476,000	293,956	0.0046	0.9954	87.10
16.5	65,399,232	822,702	0.0126	0.9874	86.70
17.5	67,269,125	83,097	0.0012	0.9988	85.61
18.5	69,970,055	311,950	0.0045	0.9955	85.50
19.5	69,375,822	610,021	0.0088	0.9912	85.12
20.5	71,479,735	380,935	0.0053	0.9947	84.37
21.5	79,265,118	961,657	0.0121	0.9879	83.92
22.5	74,075,789	1,133,296	0.0153	0.9847	82.90
23.5	58,112,051	154,805	0.0027	0.9973	81.63
24.5	52,861,159	1,015,450	0.0192	0.9808	81.42
25.5	40,888,559	1,376,742	0.0337	0.9663	79.85
26.5	37,946,163	237,483	0.0063	0.9937	77.16
27.5	56,347,723	922,044	0.0164	0.9836	76.68
28.5	48,776,575	599,855	0.0123	0.9877	75.43
29.5	50,821,082	1,495,107	0.0294	0.9706	74.50
30.5	51,850,689	826,127	0.0159	0.9841	72.31
31.5	45,103,951	186,115	0.0041	0.9959	71.16
32.5	47,614,596	108,658	0.0023	0.9977	70.86
33.5	45,705,691	10,101	0.0002	0.9998	70.70
34.5	47,811,322	112,672	0.0024	0.9976	70.68
35.5	189,159,119	991,376	0.0052	0.9948	70.52
36.5	183,893,840	987,428	0.0054	0.9946	70.15
37.5	159,949,569	2,387,868	0.0149	0.9851	69.77
38.5	157,203,833	3,821,793	0.0243	0.9757	68.73

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 29.4
PLACEMENT BAND 1920-2023

004

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2014-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	149,886,906	1,153,593	0.0077	0.9923	67.06
40.5	142,980,652	261,673	0.0018	0.9982	66.54
41.5	141,347,771	58	0.0000	1.0000	66.42
42.5	138,711,205	242,324	0.0017	0.9983	66.42
43.5	140,184,383	4,993,712	0.0356	0.9644	66.31
44.5	132,780,000	477,640	0.0036	0.9964	63.94
45.5	5,063,984	3,506	0.0007	0.9993	63.71
46.5	5,337,421	30,389	0.0057	0.9943	63.67
47.5	5,322,416	792,888	0.1490	0.8510	63.31
48.5	4,810,334	282,654	0.0588	0.9412	53.88
49.5	4,502,497	133,720	0.0297	0.9703	50.71
50.5	4,254,289	10,003	0.0024	0.9976	49.20
51.5	8,391,556	127,740	0.0152	0.9848	49.09
52.5	8,204,887	136,017	0.0166	0.9834	48.34
53.5	8,822,037	315,429	0.0358	0.9642	47.54
54.5	8,484,146	114	0.0000	1.0000	45.84
55.5	7,091,431	308,330	0.0435	0.9565	45.84
56.5	8,710,158	81,817	0.0094	0.9906	43.85
57.5	8,654,934	434,495	0.0502	0.9498	43.43
58.5	7,917,677	3,986	0.0005	0.9995	41.25
59.5	8,358,695	187,972	0.0225	0.9775	41.23
60.5	10,502,736	24,537	0.0023	0.9977	40.31
61.5	8,241,527	82,689	0.0100	0.9900	40.21
62.5	8,130,235	24,619	0.0030	0.9970	39.81
63.5	6,771,200	15,645	0.0023	0.9977	39.69
64.5	6,803,475	8,504	0.0012	0.9988	39.60
65.5	6,964,079	265	0.0000	1.0000	39.55
66.5	4,702,933	534	0.0001	0.9999	39.55
67.5	4,794,244	20,023	0.0042	0.9958	39.54
68.5	4,797,488	14,052	0.0029	0.9971	39.38
69.5	4,404,179	8,748	0.0020	0.9980	39.26
70.5	2,371,593	163,363	0.0689	0.9311	39.18
71.5	1,324,829	769	0.0006	0.9994	36.48
72.5	1,330,088	449	0.0003	0.9997	36.46
73.5	1,419,825	100,626	0.0709	0.9291	36.45
74.5	1,316,505	4,753	0.0036	0.9964	33.87
75.5	987,807	16,220	0.0164	0.9836	33.74
76.5	1,031,146	25,087	0.0243	0.9757	33.19
77.5	1,046,205	3,100	0.0030	0.9970	32.38
78.5	1,015,673	7,714	0.0076	0.9924	32.29

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 29.4 PLACEMENT BAND 1920-2023		004		EXPERIENCE ANALYSIS EXPERIENCE BAND 2014-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	703,590	2,359	0.0034	0.9966	32.04
80.5	555,285	190	0.0003	0.9997	31.93
81.5	475,941	3,342	0.0070	0.9930	31.92
82.5	512,468	524	0.0010	0.9990	31.70
83.5	723,990	141	0.0002	0.9998	31.67
84.5	32,194,211	82,971	0.0026	0.9974	31.66
85.5	32,164,550	33,671	0.0010	0.9990	31.58
86.5	32,158,598	1,029,589	0.0320	0.9680	31.55
87.5	31,053,122	52,636	0.0017	0.9983	30.54
88.5	31,266,202	50,767	0.0016	0.9984	30.48
89.5	31,206,254	102,695	0.0033	0.9967	30.43
90.5	31,116,467	100,732	0.0032	0.9968	30.33
91.5	31,184,203	723,129	0.0232	0.9768	30.24
92.5	30,518,823	260,492	0.0085	0.9915	29.54
93.5	30,137,494	517,885	0.0172	0.9828	29.28
94.5	849,887	749	0.0009	0.9991	28.78
95.5	789,875	5,795	0.0073	0.9927	28.75
96.5	709,226	79,258	0.1118	0.8882	28.54
97.5	523,741	22,687	0.0433	0.9567	25.35
98.5	267,155		0.0000	1.0000	24.26
99.5	256,480		0.0000	1.0000	24.26
100.5	233,256		0.0000	1.0000	24.26
101.5	104,414		0.0000	1.0000	24.26
102.5	80,035		0.0000	1.0000	24.26
103.5					24.26
TOTAL	5,490,317,498	51,126,038			

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2023			004	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
51.7-S0	4.72	0 - 71		52.9-S0	4.44	20 - 71
50.7-S0.5	6.75	0 - 71		52.2-S0.5	6.38	20 - 71
49.9-S1	8.99	0 - 71		51.6-S1	8.58	20 - 71
49.5-S1.5	11.07	0 - 71		51.1-S1.5	11.02	20 - 71
53.1-R0.5	2.85	0 - 71		53.2-R0.5	3.28	20 - 71
50.9-R1	4.72	0 - 71		51.5-R1	5.07	20 - 71
50.0-R1.5	7.23	0 - 71		50.9-R1.5	7.58	20 - 71
49.2-R2	10.03	0 - 71		50.4-R2	10.38	20 - 71
59.2-L0	2.75	0 - 71		59.8-L0	3.05	20 - 71
56.4-L0.5	3.45	0 - 71		57.6-L0.5	3.26	20 - 71
54.1-L1	5.03	0 - 71		55.8-L1	4.40	20 - 71
52.7-L1.5	7.04	0 - 71		54.6-L1.5	6.49	20 - 71
56.3-O1	3.24	0 - 71		55.7-O1	3.61	20 - 71
63.3-O2	3.25	0 - 71		62.5-O2	3.61	20 - 71
84.6-O3	4.45	0 - 71		82.6-O3	4.92	20 - 71
109.5-O4	5.13	0 - 71		106.0-O4	5.68	20 - 71

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 27.9
PLACEMENT BAND 1920-2023

005

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2020-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,070,038	19,052	0.0017	0.9983	64.49
40.5	7,571,750	30,096	0.0040	0.9960	64.38
41.5	140,669,320	48	0.0000	1.0000	64.13
42.5	137,935,552	242,324	0.0018	0.9982	64.13
43.5	136,921,740	4,946,324	0.0361	0.9639	64.01
44.5	129,599,212	477,517	0.0037	0.9963	61.70
45.5	439,301	445	0.0010	0.9990	61.47
46.5	548,770	263	0.0005	0.9995	61.41
47.5	580,480	377	0.0007	0.9993	61.38
48.5	651,192	815	0.0013	0.9987	61.34
49.5	1,741,061	45	0.0000	1.0000	61.27
50.5	1,604,664	6,523	0.0041	0.9959	61.26
51.5	3,115,932	125,284	0.0402	0.9598	61.02
52.5	3,190,345	135,536	0.0425	0.9575	58.56
53.5	2,024,071	443	0.0002	0.9998	56.07
54.5	2,337,455	14	0.0000	1.0000	56.06
55.5	1,000,784	2,297	0.0023	0.9977	56.06
56.5	703,800	19,396	0.0276	0.9724	55.93
57.5	4,460,393	330,737	0.0741	0.9259	54.39
58.5	3,881,015	2,371	0.0006	0.9994	50.36
59.5	5,071,029	173,064	0.0341	0.9659	50.33
60.5	4,846,031	12,570	0.0026	0.9974	48.61
61.5	1,628,954	26	0.0000	1.0000	48.48
62.5	3,870,974	23,883	0.0062	0.9938	48.48
63.5	2,528,646	447	0.0002	0.9998	48.18
64.5	2,563,403	3,052	0.0012	0.9988	48.18
65.5	3,062,792	40	0.0000	1.0000	48.12
66.5	3,110,368	504	0.0002	0.9998	48.12
67.5	4,185,764	9,013	0.0022	0.9978	48.11
68.5	4,121,670	11,664	0.0028	0.9972	48.01
69.5	3,483,850	8,564	0.0025	0.9975	47.87
70.5	1,183,477	159,454	0.1347	0.8653	47.75
71.5	370,572	4	0.0000	1.0000	41.32
72.5	376,502	15	0.0000	1.0000	41.32
73.5	498,603	12	0.0000	1.0000	41.32
74.5	556,796	53	0.0001	0.9999	41.32
75.5	566,774	629	0.0011	0.9989	41.31
76.5	732,542	10,081	0.0138	0.9862	41.27
77.5	658,272	2,291	0.0035	0.9965	40.70
78.5	585,283	7,169	0.0122	0.9878	40.56

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 27.9 PLACEMENT BAND 1920-2023		005		EXPERIENCE ANALYSIS EXPERIENCE BAND 2020-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	366,326	710	0.0019	0.9981	40.06	
80.5	220,801	139	0.0006	0.9994	39.98	
81.5	139,697	2,853	0.0204	0.9796	39.96	
82.5	181,406	11	0.0001	0.9999	39.14	
83.5	264,239	27	0.0001	0.9999	39.14	
84.5	302,896	18	0.0001	0.9999	39.13	
85.5	315,808	27	0.0001	0.9999	39.13	
86.5	274,567	51	0.0002	0.9998	39.13	
87.5	89,018	5	0.0001	0.9999	39.12	
88.5	84,784	29	0.0003	0.9997	39.12	
89.5	351,593	25,506	0.0725	0.9275	39.11	
90.5	30,606,540	100,732	0.0033	0.9967	36.27	
91.5	30,557,005	705,442	0.0231	0.9769	36.15	
92.5	29,880,739	247,901	0.0083	0.9917	35.32	
93.5	29,488,853	478,788	0.0162	0.9838	35.02	
94.5	474,991	749	0.0016	0.9984	34.45	
95.5	426,287	632	0.0015	0.9985	34.40	
96.5	374,025		0.0000	1.0000	34.35	
97.5	408,889	12,249	0.0300	0.9700	34.35	
98.5	187,120		0.0000	1.0000	33.32	
99.5	256,480		0.0000	1.0000	33.32	
100.5	233,256		0.0000	1.0000	33.32	
101.5	104,414		0.0000	1.0000	33.32	
102.5	80,035		0.0000	1.0000	33.32	
103.5					33.32	
TOTAL	2,423,096,687	24,659,043				

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1920-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
44.6-S0	5.35	0 - 46		46.1-S0	5.27	15 - 46
42.3-S0.5	7.20	0 - 46		43.9-S0.5	7.11	15 - 46
40.5-S1	9.30	0 - 46		42.2-S1	9.17	15 - 46
39.3-S1.5	11.23	0 - 46		40.9-S1.5	11.29	15 - 46
48.5-R0.5	2.48	0 - 46		48.7-R0.5	2.77	15 - 46
43.8-R1	4.26	0 - 46		44.4-R1	4.64	15 - 46
41.1-R1.5	6.48	0 - 46		42.1-R1.5	6.79	15 - 46
39.2-R2	9.05	0 - 46		40.4-R2	9.30	15 - 46
55.1-L0	2.99	0 - 46		56.3-L0	3.01	15 - 46
50.4-L0.5	4.52	0 - 46		51.9-L0.5	4.50	15 - 46
46.7-L1	6.37	0 - 46		48.7-L1	6.17	15 - 46
44.1-L1.5	8.33	0 - 46		45.9-L1.5	8.34	15 - 46
55.1-O1	1.56	0 - 46		54.7-O1	1.67	15 - 46
62.0-O2	1.56	0 - 46		61.5-O2	1.67	15 - 46
87.5-O3	1.33	0 - 46		86.4-O3	1.29	15 - 46
116.4-O4	1.29	0 - 46		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.96 SOLAR - SMARTGRID

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
9	1,055,235.96 0.00 1,055,235.96
TOTAL DATA	1,055,235.96 0.00 1,055,235.96
8	1,055,235.96 0.00 1,055,235.96

NOVA SCOTIA POWER, INC.

ACCOUNT 340.96 SOLAR - SMARTGRID

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2021-2021			001	EXPERIENCE BAND 2021-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.96 SOLAR - SMARTGRID

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2021-2021	005	EXPERIENCE BAND 2020-2023
SURVIVOR CURVE	RESID MEAS RANGE OF FIT	SURVIVOR CURVE RESID MEAS RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
0	14,311,681.21- 0.00 14,311,681.21-
3	649,008.38- 0.00 649,008.38-
9	96,298,265.92 0.00 96,298,265.92
TOTAL DATA	81,337,576.33 0.00 81,337,576.33
8	81,337,576.33 0.00 81,337,576.33

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,298,266		0.0000	1.0000	100.00
0.5	91,784,057		0.0000	1.0000	100.00
1.5	82,459,769	20,623	0.0003	0.9997	100.00
2.5	74,785,270	87,304	0.0012	0.9988	99.97
3.5	62,712,399	467,253	0.0075	0.9925	99.86
4.5	61,493,857	323,553	0.0053	0.9947	99.11
5.5	50,487,825	161,651	0.0032	0.9968	98.59
6.5	45,620,078	512,927	0.0112	0.9888	98.28
7.5	42,179,897	41,644	0.0010	0.9990	97.17
8.5	39,323,955	510,330	0.0130	0.9870	97.08
9.5	38,041,085	6,014	0.0002	0.9998	95.82
10.5	33,405,460	7,390	0.0002	0.9998	95.80
11.5	33,332,915	382	0.0000	1.0000	95.78
12.5	33,285,077	669	0.0000	1.0000	95.78
13.5	33,200,484	0	0.0000	1.0000	95.78
14.5	33,143,168	580,728	0.0175	0.9825	95.78
15.5	32,562,439	381,967	0.0117	0.9883	94.10
16.5	31,757,535	142,139	0.0045	0.9955	93.00
17.5	30,676,084	79,615	0.0026	0.9974	92.58
18.5	30,280,324	71,887	0.0024	0.9976	92.34
19.5	30,114,160	152,208	0.0051	0.9949	92.12
20.5	28,273,433	12,474	0.0004	0.9996	91.65
21.5	27,797,947	3,208	0.0001	0.9999	91.61
22.5	27,364,047	287	0.0000	1.0000	91.60
23.5	27,332,836		0.0000	1.0000	91.60
24.5	26,991,334		0.0000	1.0000	91.60
25.5	26,653,652	34,188	0.0013	0.9987	91.60
26.5	26,339,594	439	0.0000	1.0000	91.48
27.5	26,294,942	95,038	0.0036	0.9964	91.48
28.5	25,981,433		0.0000	1.0000	91.15
29.5	25,958,910	9,516	0.0004	0.9996	91.15
30.5	25,678,614	65,157	0.0025	0.9975	91.12
31.5	23,824,055	18	0.0000	1.0000	90.89
32.5	23,824,038	48	0.0000	1.0000	90.89
33.5	23,823,990	22,810	0.0010	0.9990	90.89
34.5	23,801,180		0.0000	1.0000	90.80
35.5	23,801,180	81,161	0.0034	0.9966	90.80
36.5	23,541,086	576,219	0.0245	0.9755	90.49
37.5	22,964,867	648,029	0.0282	0.9718	88.28
38.5	22,316,838	1,575,360	0.0706	0.9294	85.78

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,741,478	890,014	0.0429	0.9571	79.73
40.5	19,851,464	2,070,620	0.1043	0.8957	76.31
41.5	17,774,251	81,402	0.0046	0.9954	68.35
42.5	17,685,445	715,820	0.0405	0.9595	68.04
43.5	16,966,581	1,397,983	0.0824	0.9176	65.28
44.5	15,568,588	192,655	0.0124	0.9876	59.90
45.5	15,145,412	1,268,069	0.0837	0.9163	59.16
46.5	6,532,296	735,276	0.1126	0.8874	54.21
47.5	1,260,957	200,686	0.1592	0.8408	48.11
48.5	1,056,860	86,917	0.0822	0.9178	40.45
49.5	942,220		0.0000	1.0000	37.12
50.5					37.12
TOTAL	1,623,033,631	14,311,678			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1973-2023			001	EXPERIENCE BAND 1973-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
63.3-S0	8.25	0 - 50			NOT FITTED	
57.8-S0.5	7.43	0 - 50			NOT FITTED	
53.7-S1	6.67	0 - 50			NOT FITTED	
50.8-S1.5	5.98	0 - 50			NOT FITTED	
48.6-S2	5.65	0 - 50			NOT FITTED	
47.1-S2.5	5.40	0 - 50			NOT FITTED	
45.8-S3	5.82	0 - 50			NOT FITTED	
44.1-S4	7.55	0 - 50			NOT FITTED	
75.8-R0.5	9.88	0 - 50			NOT FITTED	
64.1-R1	9.05	0 - 50			NOT FITTED	
57.0-R1.5	7.96	0 - 50			NOT FITTED	
52.0-R2	6.63	0 - 50			NOT FITTED	
48.8-R2.5	5.41	0 - 50			NOT FITTED	
46.5-R3	4.60	0 - 50			NOT FITTED	
44.3-R4	5.34	0 - 50			NOT FITTED	
43.3-R5	9.25	0 - 50			NOT FITTED	
83.7-L0	9.27	0 - 50			NOT FITTED	
73.1-L0.5	8.50	0 - 50			NOT FITTED	
65.2-L1	7.73	0 - 50			NOT FITTED	
59.4-L1.5	6.85	0 - 50			NOT FITTED	
55.0-L2	6.14	0 - 50			NOT FITTED	
51.8-L2.5	5.52	0 - 50			NOT FITTED	
49.3-L3	5.44	0 - 50			NOT FITTED	
45.6-L4	6.19	0 - 50			NOT FITTED	
44.0-L5	8.88	0 - 50			NOT FITTED	
90.6-O1	10.29	0 - 50			NOT FITTED	
101.9-O2	10.29	0 - 50			NOT FITTED	
147.0-O3	10.42	0 - 50			NOT FITTED	
197.9-O4	10.49	0 - 50			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,134,515		0.0000	1.0000	100.00
0.5	61,426,416		0.0000	1.0000	100.00
1.5	52,613,974	20,623	0.0004	0.9996	100.00
2.5	45,439,892	87,304	0.0019	0.9981	99.96
3.5	33,550,208	467,253	0.0139	0.9861	99.77
4.5	32,686,655	323,553	0.0099	0.9901	98.38
5.5	22,019,065	21,651	0.0010	0.9990	97.41
6.5	18,074,036	512,927	0.0284	0.9716	97.31
7.5	14,678,354	41,644	0.0028	0.9972	94.55
8.5	12,041,342	510,330	0.0424	0.9576	94.28
9.5	10,781,029	6,014	0.0006	0.9994	90.28
10.5	6,416,183	7,390	0.0012	0.9988	90.23
11.5	8,255,825	382	0.0000	1.0000	90.13
12.5	8,207,986	669	0.0001	0.9999	90.13
13.5	8,123,394	0	0.0000	1.0000	90.12
14.5	8,066,078	109,491	0.0136	0.9864	90.12
15.5	7,956,586	5,463	0.0007	0.9993	88.90
16.5	7,730,348	36,873	0.0048	0.9952	88.83
17.5	6,754,164	79,615	0.0118	0.9882	88.41
18.5	6,358,403	650	0.0001	0.9999	87.37
19.5	6,320,561	46,941	0.0074	0.9926	87.36
20.5	4,585,100	12,474	0.0027	0.9973	86.71
21.5	4,116,224	3,208	0.0008	0.9992	86.47
22.5	3,689,777	287	0.0001	0.9999	86.41
23.5	3,661,630		0.0000	1.0000	86.40
24.5	3,320,139		0.0000	1.0000	86.40
25.5	3,224,196	34,188	0.0106	0.9894	86.40
26.5	17,372,461	439	0.0000	1.0000	85.48
27.5	23,906,542	29,038	0.0012	0.9988	85.48
28.5	23,662,466		0.0000	1.0000	85.38
29.5	23,671,226	9,516	0.0004	0.9996	85.38
30.5	25,678,614	65,157	0.0025	0.9975	85.34
31.5	23,824,055	18	0.0000	1.0000	85.13
32.5	23,824,038	48	0.0000	1.0000	85.13
33.5	23,823,990	22,810	0.0010	0.9990	85.13
34.5	23,801,180		0.0000	1.0000	85.05
35.5	23,801,180	81,161	0.0034	0.9966	85.05
36.5	23,541,086	576,219	0.0245	0.9755	84.76
37.5	22,964,867	648,029	0.0282	0.9718	82.68
38.5	22,316,838	1,575,360	0.0706	0.9294	80.35

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,741,478	890,014	0.0429	0.9571	74.68
40.5	19,851,464	2,070,620	0.1043	0.8957	71.47
41.5	17,774,251	81,402	0.0046	0.9954	64.02
42.5	17,685,445	715,820	0.0405	0.9595	63.72
43.5	16,966,581	1,397,983	0.0824	0.9176	61.14
44.5	15,568,588	192,655	0.0124	0.9876	56.11
45.5	15,145,412	1,268,069	0.0837	0.9163	55.41
46.5	6,532,296	735,276	0.1126	0.8874	50.77
47.5	1,260,957	200,686	0.1592	0.8408	45.06
48.5	1,056,860	86,917	0.0822	0.9178	37.89
49.5	942,220		0.0000	1.0000	34.77
50.5					34.77
TOTAL	899,946,175	12,976,167			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1973-2023			002	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
52.6-S0	7.43	0 - 51				NOT FITTED
49.5-S0.5	6.95	0 - 51				NOT FITTED
47.1-S1	6.99	0 - 51				NOT FITTED
45.4-S1.5	7.16	0 - 51				NOT FITTED
58.3-R0.5	8.50	0 - 51				NOT FITTED
51.9-R1	7.37	0 - 51				NOT FITTED
48.2-R1.5	6.29	0 - 51				NOT FITTED
45.5-R2	5.75	0 - 51				NOT FITTED
43.9-R2.5	5.85	0 - 51				NOT FITTED
42.7-R3	7.13	0 - 51		45.6-R3	4.39	36 - 51
66.0-L0	8.43	0 - 51				NOT FITTED
59.8-L0.5	7.82	0 - 51				NOT FITTED
55.0-L1	7.58	0 - 51				NOT FITTED
51.5-L1.5	7.18	0 - 51				NOT FITTED
48.8-L2	7.62	0 - 51				NOT FITTED
46.7-L2.5	7.90	0 - 51				NOT FITTED
67.2-O1	9.27	0 - 51				NOT FITTED
75.6-O2	9.27	0 - 51				NOT FITTED
107.4-O3	9.58	0 - 51				NOT FITTED
143.4-O4	9.73	0 - 51				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,419,074		0.0000	1.0000	100.00
0.5	57,639,127		0.0000	1.0000	100.00
1.5	48,379,994	20,623	0.0004	0.9996	100.00
2.5	40,758,361	87,304	0.0021	0.9979	99.96
3.5	28,920,570	467,253	0.0162	0.9838	99.74
4.5	27,771,535	323,553	0.0117	0.9883	98.13
5.5	16,765,504	21,651	0.0013	0.9987	96.99
6.5	12,883,979	512,927	0.0398	0.9602	96.86
7.5	10,384,214	41,644	0.0040	0.9960	93.01
8.5	7,849,920	510,330	0.0650	0.9350	92.63
9.5	6,610,257	6,014	0.0009	0.9991	86.61
10.5	3,779,825	7,390	0.0020	0.9980	86.53
11.5	4,219,127	382	0.0001	0.9999	86.36
12.5	4,666,295	669	0.0001	0.9999	86.36
13.5	4,612,817	0	0.0000	1.0000	86.34
14.5	4,899,216	109,491	0.0223	0.9777	86.34
15.5	5,128,167	5,463	0.0011	0.9989	84.41
16.5	5,059,234	36,873	0.0073	0.9927	84.32
17.5	4,127,550	75,708	0.0183	0.9817	83.71
18.5	3,954,625	650	0.0002	0.9998	82.17
19.5	3,939,340	46,941	0.0119	0.9881	82.16
20.5	2,474,658	287	0.0001	0.9999	81.18
21.5	3,907,452	3,208	0.0008	0.9992	81.17
22.5	3,473,552	287	0.0001	0.9999	81.11
23.5	3,442,341		0.0000	1.0000	81.10
24.5	3,100,839		0.0000	1.0000	81.10
25.5	2,763,157	34,188	0.0124	0.9876	81.10
26.5	2,651,261	439	0.0002	0.9998	80.10
27.5	2,606,609	29,038	0.0111	0.9889	80.08
28.5	2,359,101		0.0000	1.0000	79.19
29.5	2,336,577	9,516	0.0041	0.9959	79.19
30.5	2,056,281	65,157	0.0317	0.9683	78.87
31.5	208,333	18	0.0001	0.9999	76.37
32.5	215,768	48	0.0002	0.9998	76.36
33.5	218,784	22,810	0.1043	0.8957	76.34
34.5	195,984		0.0000	1.0000	68.39
35.5	437,723	1,350	0.0031	0.9969	68.39
36.5	14,639,952	540,319	0.0369	0.9631	68.17
37.5	20,642,467	648,029	0.0314	0.9686	65.66
38.5	19,997,871	1,575,360	0.0788	0.9212	63.60

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,453,794	581,985	0.0315	0.9685	58.59
40.5	19,851,464	2,070,620	0.1043	0.8957	56.74
41.5	17,774,251	81,402	0.0046	0.9954	50.82
42.5	17,685,445	715,820	0.0405	0.9595	50.59
43.5	16,966,581	1,397,983	0.0824	0.9176	48.54
44.5	15,568,588	192,655	0.0124	0.9876	44.54
45.5	15,145,412	1,268,069	0.0837	0.9163	43.99
46.5	6,532,296	735,276	0.1126	0.8874	40.31
47.5	1,260,957	200,686	0.1592	0.8408	35.77
48.5	1,056,860	86,917	0.0822	0.9178	30.08
49.5	942,220		0.0000	1.0000	27.60
50.5					27.60
TOTAL	577,735,308	12,536,333			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1973-2023			003	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
41.4-S0	5.20	0 - 32			NOT FITTED	
37.7-S0.5	6.43	0 - 32			NOT FITTED	
34.9-S1	8.05	0 - 32			NOT FITTED	
33.0-S1.5	9.38	0 - 32			NOT FITTED	
50.0-R0.5	2.91	0 - 32			NOT FITTED	
42.1-R1	3.71	0 - 32			NOT FITTED	
37.3-R1.5	4.91	0 - 32			NOT FITTED	
33.8-R2	6.74	0 - 32			NOT FITTED	
55.0-L0	3.81	0 - 32			NOT FITTED	
47.9-L0.5	4.83	0 - 32			NOT FITTED	
42.5-L1	6.35	0 - 32			NOT FITTED	
38.6-L1.5	7.62	0 - 32			NOT FITTED	
60.0-O1	2.55	0 - 32			NOT FITTED	
67.4-O2	2.55	0 - 32			NOT FITTED	
97.4-O3	2.45	0 - 32			NOT FITTED	
131.2-O4	2.40	0 - 32			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

ORIGINAL LIFE TABLE

AVG AGE RET 32.9 PLACEMENT BAND 1973-2023		005		EXPERIENCE ANALYSIS EXPERIENCE BAND 2020-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,356,651		0.0000	1.0000	100.00
0.5	29,611,845		0.0000	1.0000	100.00
1.5	31,270,039	20,623	0.0007	0.9993	100.00
2.5	28,331,579	35,610	0.0013	0.9987	99.93
3.5	19,390,817	467,253	0.0241	0.9759	99.81
4.5	20,998,763	289,882	0.0138	0.9862	97.40
5.5	10,810,978		0.0000	1.0000	96.06
6.5	12,207,155	512,891	0.0420	0.9580	96.06
7.5	8,832,164	40,540	0.0046	0.9954	92.02
8.5	6,024,783	510,022	0.0847	0.9153	91.60
9.5	4,826,146		0.0000	1.0000	83.85
10.5	253,851		0.0000	1.0000	83.85
11.5	188,697		0.0000	1.0000	83.85
12.5	564,178		0.0000	1.0000	83.85
13.5	1,419,565		0.0000	1.0000	83.85
14.5	1,678,395		0.0000	1.0000	83.85
15.5	1,715,586		0.0000	1.0000	83.85
16.5	2,981,169		0.0000	1.0000	83.85
17.5	2,516,932	12,061	0.0048	0.9952	83.85
18.5	2,619,416		0.0000	1.0000	83.44
19.5	2,613,147		0.0000	1.0000	83.44
20.5	1,266,129		0.0000	1.0000	83.44
21.5	1,140,799		0.0000	1.0000	83.44
22.5	1,024,165		0.0000	1.0000	83.44
23.5	1,037,455		0.0000	1.0000	83.44
24.5	914,424		0.0000	1.0000	83.44
25.5	599,265	34,188	0.0570	0.9430	83.44
26.5	555,986		0.0000	1.0000	78.68
27.5	2,404,886	29,038	0.0121	0.9879	78.68
28.5	2,157,378		0.0000	1.0000	77.73
29.5	2,134,854	9,516	0.0045	0.9955	77.73
30.5	1,854,558	65,157	0.0351	0.9649	77.39
31.5					74.67
32.5	201,723		0.0000		
33.5	201,723	22,790	0.1130		
34.5	178,933		0.0000		
35.5	178,933		0.0000		
36.5					
37.5	6,593		0.0000		
38.5	13,997		0.0000		

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,041		0.0000		
40.5	17,051		0.0000		
41.5	245,933		0.0000		
42.5	9,380,966	693,505	0.0739		
43.5	15,033,944	1,030,615	0.0686		
44.5	14,006,730	65,797	0.0047		
45.5	13,741,491	1,268,069	0.0923		
46.5	6,532,296	735,276	0.1126		
47.5	1,260,957	200,686	0.1592		
48.5	1,056,860	86,917	0.0822		
49.5	942,220		0.0000		
50.5					
TOTAL	300,319,145	6,130,436			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1973-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
24.8-S0	1.97	0 - 11				NOT FITTED
20.8-S0.5	1.61	0 - 11				NOT FITTED
17.7-S1	1.18	0 - 11				NOT FITTED
15.9-S1.5	1.21	0 - 11				NOT FITTED
14.3-S2	1.83	0 - 11				NOT FITTED
40.2-R0.5	3.10	0 - 11				NOT FITTED
30.5-R1	2.92	0 - 11				NOT FITTED
24.0-R1.5	2.67	0 - 11				NOT FITTED
18.8-R2	2.06	0 - 11				NOT FITTED
16.0-R2.5	1.56	0 - 11				NOT FITTED
13.9-R3	1.28	0 - 11				NOT FITTED
12.0-R4	2.82	0 - 11				NOT FITTED
11.0-R5	5.92	0 - 11				NOT FITTED
37.3-L0	2.47	0 - 11				NOT FITTED
29.7-L0.5	2.22	0 - 11				NOT FITTED
23.5-L1	1.59	0 - 11				NOT FITTED
20.0-L1.5	1.34	0 - 11				NOT FITTED
17.0-L2	1.28	0 - 11				NOT FITTED
15.4-L2.5	1.54	0 - 11				NOT FITTED
13.9-L3	2.48	0 - 11				NOT FITTED
50.9-O1	3.18	0 - 11				NOT FITTED
57.2-O2	3.18	0 - 11				NOT FITTED
83.9-O3	3.19	0 - 11				NOT FITTED
113.9-O4	3.20	0 - 11				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A -----		
	AGED	UNAGED	TOTAL
0	31,466,225.64-	0.00	31,466,225.64-
3	16.62-	0.00	16.62-
9	128,617,597.15	0.00	128,617,597.15
TOTAL DATA	97,151,354.89	0.00	97,151,354.89
8	97,151,354.89	0.00	97,151,354.89

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,617,231		0.0000	1.0000	100.00
0.5	128,382,636		0.0000	1.0000	100.00
1.5	127,423,616	104,058	0.0008	0.9992	100.00
2.5	118,513,399		0.0000	1.0000	99.92
3.5	118,171,925	66,842	0.0006	0.9994	99.92
4.5	112,685,889	2,946,236	0.0261	0.9739	99.86
5.5	105,595,829	501,066	0.0047	0.9953	97.25
6.5	101,580,375	1,503,905	0.0148	0.9852	96.79
7.5	98,595,489	2,157,083	0.0219	0.9781	95.36
8.5	87,063,783	6,044,354	0.0694	0.9306	93.27
9.5	75,619,524	4,180,431	0.0553	0.9447	86.79
10.5	67,576,417	417,954	0.0062	0.9938	82.00
11.5	67,158,463	1,164,691	0.0173	0.9827	81.49
12.5	65,622,384	468,254	0.0071	0.9929	80.08
13.5	62,704,349	4,024,035	0.0642	0.9358	79.50
14.5	58,680,314	884,908	0.0151	0.9849	74.40
15.5	57,795,405	5,531,495	0.0957	0.9043	73.28
16.5	51,962,152		0.0000	1.0000	66.27
17.5	51,962,152	1,352,806	0.0260	0.9740	66.27
18.5	31,972,880	118,108	0.0037	0.9963	64.54
19.5	31,854,772		0.0000	1.0000	64.30
20.5	366		0.0000	1.0000	64.30
21.5	366		0.0000	1.0000	64.30
22.5					64.30
TOTAL	1,749,539,716	31,466,226			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2001-2023			001	EXPERIENCE BAND 2003-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
24.3-S0	2.58	0 - 21		23.4-S0	2.58	10 - 21
22.5-S0.5	2.84	0 - 21		22.1-S0.5	3.74	10 - 21
21.1-S1	3.96	0 - 21		21.2-S1	5.18	10 - 21
20.1-S1.5	5.51	0 - 21		20.4-S1.5	6.90	10 - 21
28.0-R0.5	4.47	0 - 21		24.8-R0.5	2.02	10 - 21
24.2-R1	3.67	0 - 21		22.4-R1	2.38	10 - 21
22.0-R1.5	3.29	0 - 21		21.0-R1.5	3.63	10 - 21
20.4-R2	3.91	0 - 21		20.1-R2	5.34	10 - 21
19.4-R2.5	5.59	0 - 21		19.4-R2.5	7.51	10 - 21
31.3-L0	3.38	0 - 21		NOT FITTED		
27.8-L0.5	2.68	0 - 21		26.5-L0.5	2.21	10 - 21
25.2-L1	2.47	0 - 21		24.8-L1	3.08	10 - 21
23.2-L1.5	3.54	0 - 21		23.2-L1.5	4.67	10 - 21
21.7-L2	5.36	0 - 21		22.1-L2	6.68	10 - 21
33.0-O1	5.00	0 - 21		NOT FITTED		
37.1-O2	4.99	0 - 21		NOT FITTED		
53.2-O3	5.17	0 - 21		NOT FITTED		
71.4-O4	5.26	0 - 21		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

ORIGINAL LIFE TABLE

AVG AGE RET 15.0 PLACEMENT BAND 2001-2023		005		EXPERIENCE ANALYSIS EXPERIENCE BAND 2020-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,445,656		0.0000	1.0000	100.00
0.5	15,630,254		0.0000	1.0000	100.00
1.5	18,814,692	104,058	0.0055	0.9945	100.00
2.5	13,773,480		0.0000	1.0000	99.45
3.5	15,216,066		0.0000	1.0000	99.45
4.5	19,243,811	428,825	0.0223	0.9777	99.45
5.5	20,139,543	301,170	0.0150	0.9850	97.23
6.5	20,221,286	55,270	0.0027	0.9973	95.78
7.5	18,685,036	13,206	0.0007	0.9993	95.52
8.5	9,871,359	34,625	0.0035	0.9965	95.45
9.5	6,886,609		0.0000	1.0000	95.11
10.5	3,023,933		0.0000	1.0000	95.11
11.5	3,023,933	202,764	0.0671	0.9329	95.11
12.5	2,771,764		0.0000	1.0000	88.74
13.5	321,984		0.0000	1.0000	88.74
14.5	23,932,730		0.0000	1.0000	88.74
15.5	23,932,730	4,934,492	0.2062	0.7938	88.74
16.5	51,961,786		0.0000	1.0000	70.44
17.5	51,961,786	1,352,806	0.0260	0.9740	70.44
18.5	31,972,880	118,108	0.0037	0.9963	68.61
19.5	31,854,772		0.0000	1.0000	68.35
20.5	366		0.0000	1.0000	68.35
21.5	366		0.0000	1.0000	68.35
22.5					68.35
TOTAL	393,686,822	7,545,324			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2001-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
38.2-S0	1.27	0 - 14				NOT FITTED
31.3-S0.5	1.24	0 - 14				NOT FITTED
25.6-S1	1.46	0 - 14				NOT FITTED
22.6-S1.5	1.65	0 - 14				NOT FITTED
69.7-R0.5	1.73	0 - 14				NOT FITTED
51.6-R1	1.65	0 - 14				NOT FITTED
39.3-R1.5	1.55	0 - 14				NOT FITTED
29.2-R2	1.32	0 - 14				NOT FITTED
23.9-R2.5	1.20	0 - 14				NOT FITTED
19.9-R3	1.46	0 - 14				NOT FITTED
16.4-R4	2.81	0 - 14				NOT FITTED
60.0-L0	1.42	0 - 14				NOT FITTED
46.7-L0.5	1.34	0 - 14				NOT FITTED
35.3-L1	1.23	0 - 14				NOT FITTED
29.4-L1.5	1.27	0 - 14				NOT FITTED
24.2-L2	1.60	0 - 14				NOT FITTED
89.3-O1	1.76	0 - 14				NOT FITTED
100.3-O2	1.76	0 - 14				NOT FITTED
147.5-O3	1.77	0 - 14				NOT FITTED
200.2-O4	1.77	0 - 14				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	4,810,914.04-	0.00	4,810,914.04-
7	2,961,784.42-	0.00	2,961,784.42-
9	319,004,108.92	0.00	319,004,108.92
TOTAL DATA	311,231,410.46	0.00	311,231,410.46
8	314,206,778.46	0.00	314,206,778.46
TOTAL DATA LESS CD 8	2,975,368.00-	0.00	2,975,368.00-

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

ORIGINAL LIFE TABLE

AVG AGE RET 9.3 PLACEMENT BAND 2003-2023		001	EXPERIENCE ANALYSIS EXPERIENCE BAND 2009-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	319,004,109	610,086	0.0019	0.9981	100.00
0.5	316,804,945		0.0000	1.0000	99.81
1.5	315,100,171		0.0000	1.0000	99.81
2.5	315,204,371	60,007	0.0002	0.9998	99.81
3.5	315,144,364	54,954	0.0002	0.9998	99.79
4.5	314,843,982	71,691	0.0002	0.9998	99.77
5.5	317,531,380	92,454	0.0003	0.9997	99.75
6.5	317,423,997	78,021	0.0002	0.9998	99.72
7.5	317,105,175	43,670	0.0001	0.9999	99.70
8.5	219,643,667	283,472	0.0013	0.9987	99.68
9.5	206,994,002	1,312,037	0.0063	0.9937	99.55
10.5	205,681,965	766,016	0.0037	0.9963	98.92
11.5	204,915,949	440,005	0.0021	0.9979	98.55
12.5	140,339,802	998,500	0.0071	0.9929	98.34
13.5	2,857,584		0.0000	1.0000	97.64
14.5					97.64
TOTAL	3,828,595,463	4,810,913			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2003-2023 001 EXPERIENCE BAND 2009-2023

SURVIVOR	RESID	RANGE OF	SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT	CURVE	MEAS	FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

ORIGINAL LIFE TABLE

AVG AGE RET 11.1 PLACEMENT BAND 2010-2023		005	EXPERIENCE ANALYSIS EXPERIENCE BAND 2020-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,293,852		0.0000	1.0000	100.00
0.5	1,950,202		0.0000	1.0000	100.00
1.5	357,507		0.0000	1.0000	100.00
2.5	372,435		0.0000	1.0000	100.00
3.5	613,236		0.0000	1.0000	100.00
4.5	97,863,667		0.0000	1.0000	100.00
5.5	110,117,781		0.0000	1.0000	100.00
6.5	110,102,852	78,021	0.0007	0.9993	100.00
7.5	109,784,030		0.0000	1.0000	99.93
8.5	79,186,081	283,472	0.0036	0.9964	99.93
9.5	204,018,634	1,312,037	0.0064	0.9936	99.57
10.5	202,706,597	766,016	0.0038	0.9962	98.93
11.5	201,940,581	426,421	0.0021	0.9979	98.56
12.5	137,482,218	998,500	0.0073	0.9927	98.35
13.5					97.63
TOTAL	1,259,789,673	3,864,467			

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2010-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR	RESID	RANGE OF		SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT		CURVE	MEAS	FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 350.10 LAND RIGHTS - EASEMENTS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L	I N P U T	D A T A -----
	AGED	UNAGED	TOTAL
0	663,787.15-	0.00	663,787.15-
TOTAL DATA	663,787.15-	0.00	663,787.15-
8	99,769,700.61	0.00	99,769,700.61
TOTAL DATA LESS CD 8	100,433,487.76-	0.00	100,433,487.76-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	100,422,692	152	0.0000	1.0000	100.00
0.5	95,107,007	7	0.0000	1.0000	100.00
1.5	89,858,086	145	0.0000	1.0000	100.00
2.5	83,273,697	22	0.0000	1.0000	100.00
3.5	80,150,733	6	0.0000	1.0000	100.00
4.5	80,150,747	16	0.0000	1.0000	100.00
5.5	60,189,756	31	0.0000	1.0000	100.00
6.5	59,886,770	53	0.0000	1.0000	100.00
7.5	53,930,728	3	0.0000	1.0000	100.00
8.5	53,256,698	25	0.0000	1.0000	100.00
9.5	53,119,968	4	0.0000	1.0000	100.00
10.5	52,819,139	15	0.0000	1.0000	100.00
11.5	52,349,278	9	0.0000	1.0000	100.00
12.5	51,717,724	9	0.0000	1.0000	100.00
13.5	51,693,458	48	0.0000	1.0000	100.00
14.5	51,505,011	109	0.0000	1.0000	100.00
15.5	51,490,581	302	0.0000	1.0000	100.00
16.5	51,490,278	1,956	0.0000	1.0000	100.00
17.5	51,488,322	312	0.0000	1.0000	99.99
18.5	51,488,010	261	0.0000	1.0000	99.99
19.5	51,487,511	2,184	0.0000	1.0000	99.99
20.5	51,432,426	1,089	0.0000	1.0000	99.99
21.5	51,143,969	2,189	0.0000	1.0000	99.99
22.5	48,218,980	730	0.0000	1.0000	99.98
23.5	48,218,250	1,214	0.0000	1.0000	99.98
24.5	48,161,369	5,235	0.0001	0.9999	99.98
25.5	46,239,864	16,708	0.0004	0.9996	99.97
26.5	45,699,650	6,553	0.0001	0.9999	99.93
27.5	44,735,519	8,196	0.0002	0.9998	99.92
28.5	44,498,376	1,244	0.0000	1.0000	99.90
29.5	44,146,899	4,918	0.0001	0.9999	99.90
30.5	42,089,094	10,802	0.0003	0.9997	99.89
31.5	35,890,902	11,959	0.0003	0.9997	99.86
32.5	33,924,562	14,232	0.0004	0.9996	99.83
33.5	31,816,874	25,825	0.0008	0.9992	99.78
34.5	31,728,776	12,359	0.0004	0.9996	99.70
35.5	30,724,026	13,829	0.0005	0.9995	99.66
36.5	28,719,924	6,109	0.0002	0.9998	99.62
37.5	26,782,432	63,590	0.0024	0.9976	99.60
38.5	24,633,171	26,321	0.0011	0.9989	99.36

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,247,652	27,786	0.0013	0.9987	99.26
40.5	19,797,909	15,973	0.0008	0.9992	99.13
41.5	18,343,408	5,270	0.0003	0.9997	99.05
42.5	17,787,624	3,240	0.0002	0.9998	99.02
43.5	12,298,468	3	0.0000	1.0000	99.00
44.5	10,273,252	22,573	0.0022	0.9978	99.00
45.5	8,317,914	2,905	0.0003	0.9997	98.78
46.5	7,300,837	41,409	0.0057	0.9943	98.75
47.5	6,960,252	1,342	0.0002	0.9998	98.19
48.5	6,790,161	28,582	0.0042	0.9958	98.17
49.5	6,761,579	5,608	0.0008	0.9992	97.76
50.5	5,772,354	25,719	0.0045	0.9955	97.67
51.5	5,631,080	3,319	0.0006	0.9994	97.24
52.5	4,131,639	17,086	0.0041	0.9959	97.18
53.5	4,071,244	13,285	0.0033	0.9967	96.78
54.5	3,232,723	11,995	0.0037	0.9963	96.46
55.5	3,077,340	881	0.0003	0.9997	96.11
56.5	2,496,560	15,096	0.0060	0.9940	96.08
57.5	2,415,648	23,135	0.0096	0.9904	95.50
58.5	2,093,038	20,303	0.0097	0.9903	94.58
59.5	1,867,032	15,108	0.0081	0.9919	93.67
60.5	1,686,748	71,063	0.0421	0.9579	92.91
61.5	1,604,834	6,324	0.0039	0.9961	88.99
62.5	1,430,827	4,456	0.0031	0.9969	88.64
63.5	1,193,970	5,401	0.0045	0.9955	88.37
64.5	1,003,232	6,419	0.0064	0.9936	87.97
65.5	870,780	30,737	0.0353	0.9647	87.40
66.5	296,121		0.0000	1.0000	84.32
67.5	251,609		0.0000	1.0000	84.32
68.5	222,713		0.0000	1.0000	84.32
69.5	190,413		0.0000	1.0000	84.32
70.5	154,979		0.0000	1.0000	84.32
71.5					84.32
TOTAL	2,265,255,196	663,789			

NOVA SCOTIA POWER, INC.

ACCOUNT 350.10 LAND RIGHTS - EASEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1930-2023 001 EXPERIENCE BAND 1946-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
200.2-S0	2.29	0 - 65			NOT FITTED
200.2-S0.5	1.79	0 - 65			NOT FITTED
166.3-S1	1.62	0 - 65			NOT FITTED
141.1-S1.5	1.50	0 - 65			NOT FITTED
116.8-S2	1.14	0 - 65			NOT FITTED
105.3-S2.5	1.00	0 - 65			NOT FITTED
93.9-S3	0.65	0 - 65			NOT FITTED
79.1-S4	0.67	0 - 65			NOT FITTED
71.4-S5	1.64	0 - 65			NOT FITTED
200.2-R0.5	5.41	0 - 65			NOT FITTED
200.2-R1	3.73	0 - 65			NOT FITTED
200.2-R1.5	2.62	0 - 65			NOT FITTED
200.2-R2	2.06	0 - 65			NOT FITTED
180.1-R2.5	2.09	0 - 65			NOT FITTED
128.5-R3	1.72	0 - 65			NOT FITTED
92.4-R4	0.95	0 - 65			NOT FITTED
74.7-R5	0.70	0 - 65			NOT FITTED
200.2-L0	5.25	0 - 65			NOT FITTED
200.2-L0.5	3.36	0 - 65			NOT FITTED
200.2-L1	1.88	0 - 65			NOT FITTED
200.2-L1.5	1.82	0 - 65			NOT FITTED
151.7-L2	1.58	0 - 65			NOT FITTED
130.9-L2.5	1.43	0 - 65			NOT FITTED
109.4-L3	1.10	0 - 65			NOT FITTED
88.2-L4	0.62	0 - 65			NOT FITTED
76.0-L5	0.81	0 - 65			NOT FITTED
200.2-O1	7.19	0 - 65			NOT FITTED
200.2-O2	8.30	0 - 65			NOT FITTED
200.2-O3	12.84	0 - 65			NOT FITTED
200.2-O4	17.62	0 - 65			NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,271,753		0.0000	1.0000	100.00
0.5	14,956,129		0.0000	1.0000	100.00
1.5	29,668,368		0.0000	1.0000	100.00
2.5	23,387,965		0.0000	1.0000	100.00
3.5	26,222,976		0.0000	1.0000	100.00
4.5	26,897,496		0.0000	1.0000	100.00
5.5	7,074,684		0.0000	1.0000	100.00
6.5	7,072,976		0.0000	1.0000	100.00
7.5	1,584,863		0.0000	1.0000	100.00
8.5	1,543,432		0.0000	1.0000	100.00
9.5	1,431,168		0.0000	1.0000	100.00
10.5	1,317,488		0.0000	1.0000	100.00
11.5	862,663		0.0000	1.0000	100.00
12.5	229,575		0.0000	1.0000	100.00
13.5	203,498		0.0000	1.0000	100.00
14.5	15,022		0.0000	1.0000	100.00
15.5	237		0.0000	1.0000	100.00
16.5	53,139		0.0000	1.0000	100.00
17.5	340,507		0.0000	1.0000	100.00
18.5	3,263,307		0.0000	1.0000	100.00
19.5	3,263,070		0.0000	1.0000	100.00
20.5	3,265,835		0.0000	1.0000	100.00
21.5	4,894,737		0.0000	1.0000	100.00
22.5	2,495,443		0.0000	1.0000	100.00
23.5	3,453,020		0.0000	1.0000	100.00
24.5	3,626,300		0.0000	1.0000	100.00
25.5	2,060,263		0.0000	1.0000	100.00
26.5	3,589,644		0.0000	1.0000	100.00
27.5	8,819,458		0.0000	1.0000	100.00
28.5	10,544,892		0.0000	1.0000	100.00
29.5	12,288,115		0.0000	1.0000	100.00
30.5	10,297,501		0.0000	1.0000	100.00
31.5	5,102,501		0.0000	1.0000	100.00
32.5	5,138,394		0.0000	1.0000	100.00
33.5	4,976,321		0.0000	1.0000	100.00
34.5	6,999,718		0.0000	1.0000	100.00
35.5	9,366,526		0.0000	1.0000	100.00
36.5	8,798,209		0.0000	1.0000	100.00
37.5	8,305,353		0.0000	1.0000	100.00
38.5	6,770,198		0.0000	1.0000	100.00

NOVA SCOTIA POWER, INC.

ACCOUNT 350.10 LAND RIGHTS - EASEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1952-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR	RESID	RANGE OF	SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT	CURVE	MEAS	FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	73,343,854.49-	0.00	73,343,854.49-
TOTAL DATA	73,343,854.49-	0.00	73,343,854.49-
8	585,727,299.42	0.00	585,727,299.42
TOTAL DATA LESS CD 8	659,071,153.91-	0.00	659,071,153.91-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	658,479,705	422,617	0.0006	0.9994	100.00
0.5	643,110,777	921,826	0.0014	0.9986	99.94
1.5	625,162,135	965,932	0.0015	0.9985	99.79
2.5	607,047,113	936,924	0.0015	0.9985	99.64
3.5	589,365,590	1,013,347	0.0017	0.9983	99.48
4.5	567,083,424	1,061,616	0.0019	0.9981	99.31
5.5	525,130,318	1,059,663	0.0020	0.9980	99.13
6.5	499,334,967	1,058,046	0.0021	0.9979	98.93
7.5	472,999,126	1,122,457	0.0024	0.9976	98.72
8.5	451,356,912	1,153,978	0.0026	0.9974	98.48
9.5	422,789,622	1,027,938	0.0024	0.9976	98.23
10.5	404,930,143	1,095,000	0.0027	0.9973	97.99
11.5	380,563,225	1,363,209	0.0036	0.9964	97.73
12.5	336,844,458	1,499,370	0.0045	0.9955	97.38
13.5	314,953,490	1,531,115	0.0049	0.9951	96.94
14.5	300,747,310	1,338,394	0.0045	0.9955	96.47
15.5	293,796,632	1,331,555	0.0045	0.9955	96.04
16.5	288,176,728	1,635,883	0.0057	0.9943	95.61
17.5	281,819,565	1,605,488	0.0057	0.9943	95.07
18.5	275,856,748	1,677,830	0.0061	0.9939	94.52
19.5	269,057,033	1,915,641	0.0071	0.9929	93.95
20.5	262,068,850	1,906,808	0.0073	0.9927	93.28
21.5	256,529,416	1,875,990	0.0073	0.9927	92.60
22.5	249,377,262	2,020,849	0.0081	0.9919	91.92
23.5	241,712,385	2,335,894	0.0097	0.9903	91.18
24.5	237,493,488	2,651,450	0.0112	0.9888	90.30
25.5	230,902,873	2,681,631	0.0116	0.9884	89.29
26.5	216,544,271	2,213,998	0.0102	0.9898	88.25
27.5	203,225,461	2,257,775	0.0111	0.9889	87.35
28.5	195,637,850	2,087,859	0.0107	0.9893	86.38
29.5	186,490,732	2,200,428	0.0118	0.9882	85.46
30.5	164,457,054	2,172,718	0.0132	0.9868	84.45
31.5	142,805,849	2,838,981	0.0199	0.9801	83.33
32.5	117,261,275	2,606,827	0.0222	0.9778	81.68
33.5	98,186,045	2,302,698	0.0235	0.9765	79.86
34.5	92,341,274	1,864,173	0.0202	0.9798	77.99
35.5	85,066,477	1,964,134	0.0231	0.9769	76.41
36.5	78,491,503	2,225,982	0.0284	0.9716	74.65
37.5	73,853,914	2,179,444	0.0295	0.9705	72.53
38.5	60,104,345	1,830,408	0.0305	0.9695	70.39

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,000,234	1,390,321	0.0257	0.9743	68.25
40.5	50,932,945	1,150,931	0.0226	0.9774	66.49
41.5	48,812,994	753,603	0.0154	0.9846	64.99
42.5	37,145,970	668,179	0.0180	0.9820	63.99
43.5	21,982,915	533,844	0.0243	0.9757	62.84
44.5	6,944,837	232,586	0.0335	0.9665	61.31
45.5	4,572,309	176,019	0.0385	0.9615	59.26
46.5	3,240,731	163,911	0.0506	0.9494	56.97
47.5	1,730,316	96,055	0.0555	0.9445	54.09
48.5	1,370,021	75,018	0.0548	0.9452	51.09
49.5	1,292,059	56,876	0.0440	0.9560	48.29
50.5	772,323	42,836	0.0555	0.9445	46.17
51.5	593,063	20,599	0.0347	0.9653	43.61
52.5	373,610	14,883	0.0398	0.9602	42.09
53.5	222,852	7,831	0.0351	0.9649	40.42
54.5	53,900	2,179	0.0404	0.9596	38.99
55.5	28,134	2,037	0.0724	0.9276	37.42
56.5	274	234	0.8540	0.1460	34.71
57.5	40	40	1.0000		5.07
58.5					
TOTAL	12,635,224,870	73,343,858			

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1925-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
60.2-S0	2.97	0 - 46			NOT FITTED	
54.7-S0.5	1.79	0 - 46			NOT FITTED	
50.6-S1	0.82	0 - 46			NOT FITTED	
47.7-S1.5	1.53	0 - 46		48.9-S1.5	0.96	30 - 46
45.5-S2	3.14	0 - 46		47.4-S2	2.09	30 - 46
73.1-R0.5	5.42	0 - 46			NOT FITTED	
61.4-R1	4.50	0 - 46			NOT FITTED	
54.2-R1.5	3.23	0 - 46			NOT FITTED	
49.1-R2	1.47	0 - 46		47.8-R2	1.15	30 - 46
45.9-R2.5	0.94	0 - 46		46.0-R2.5	1.52	30 - 46
43.5-R3	3.02	0 - 46		44.7-R3	3.07	30 - 46
41.3-R4	7.19	0 - 46		43.1-R4	6.95	30 - 46
80.2-L0	4.37	0 - 46			NOT FITTED	
69.7-L0.5	3.33	0 - 46			NOT FITTED	
61.8-L1	1.95	0 - 46			NOT FITTED	
56.0-L1.5	0.82	0 - 46			NOT FITTED	
51.7-L2	1.60	0 - 46			NOT FITTED	
48.5-L2.5	2.89	0 - 46		50.4-L2.5	2.14	30 - 46
87.8-O1	5.87	0 - 46			NOT FITTED	
98.8-O2	5.88	0 - 46			NOT FITTED	
142.7-O3	6.01	0 - 46			NOT FITTED	
192.3-O4	6.08	0 - 46			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	531,634,080	317,536	0.0006	0.9994	100.00
0.5	520,699,754	683,967	0.0013	0.9987	99.94
1.5	509,743,752	731,675	0.0014	0.9986	99.81
2.5	497,735,779	725,320	0.0015	0.9985	99.67
3.5	483,397,174	772,262	0.0016	0.9984	99.52
4.5	476,835,327	822,799	0.0017	0.9983	99.36
5.5	440,987,288	823,338	0.0019	0.9981	99.19
6.5	417,775,009	840,554	0.0020	0.9980	99.00
7.5	393,054,791	882,047	0.0022	0.9978	98.81
8.5	388,061,531	891,220	0.0023	0.9977	98.58
9.5	382,383,979	790,125	0.0021	0.9979	98.36
10.5	388,325,734	973,759	0.0025	0.9975	98.15
11.5	367,696,358	1,250,768	0.0034	0.9966	97.91
12.5	326,138,837	1,391,453	0.0043	0.9957	97.58
13.5	306,855,108	1,442,635	0.0047	0.9953	97.16
14.5	293,174,941	1,247,323	0.0043	0.9957	96.70
15.5	286,321,651	1,224,340	0.0043	0.9957	96.29
16.5	281,779,763	1,535,572	0.0054	0.9946	95.88
17.5	275,867,890	1,504,384	0.0055	0.9945	95.36
18.5	270,561,820	1,569,071	0.0058	0.9942	94.84
19.5	264,297,394	1,796,551	0.0068	0.9932	94.29
20.5	258,010,614	1,792,221	0.0069	0.9931	93.65
21.5	252,688,075	1,771,345	0.0070	0.9930	92.99
22.5	245,807,322	1,907,867	0.0078	0.9922	92.34
23.5	238,348,020	2,203,981	0.0092	0.9908	91.63
24.5	234,346,210	2,528,011	0.0108	0.9892	90.78
25.5	227,916,732	2,554,234	0.0112	0.9888	89.80
26.5	213,747,214	2,083,126	0.0097	0.9903	88.79
27.5	200,585,940	2,095,913	0.0104	0.9896	87.93
28.5	193,300,618	1,919,115	0.0099	0.9901	87.01
29.5	184,379,570	2,009,275	0.0109	0.9891	86.15
30.5	162,665,820	2,044,497	0.0126	0.9874	85.21
31.5	141,154,578	2,674,268	0.0189	0.9811	84.14
32.5	115,907,642	2,501,901	0.0216	0.9784	82.54
33.5	97,059,982	2,228,162	0.0230	0.9770	80.76
34.5	91,363,194	1,801,104	0.0197	0.9803	78.91
35.5	84,224,919	1,904,266	0.0226	0.9774	77.35
36.5	77,805,728	2,171,259	0.0279	0.9721	75.60
37.5	73,333,053	2,132,857	0.0291	0.9709	73.49
38.5	59,708,470	1,788,398	0.0300	0.9700	71.35

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,727,489	1,358,906	0.0253	0.9747	69.22
40.5	50,747,044	1,126,757	0.0222	0.9778	67.47
41.5	48,691,000	738,054	0.0152	0.9848	65.97
42.5	37,060,773	656,649	0.0177	0.9823	64.97
43.5	21,918,237	525,201	0.0240	0.9760	63.82
44.5	6,896,183	226,466	0.0328	0.9672	62.29
45.5	4,532,751	170,499	0.0376	0.9624	60.24
46.5	3,211,895	158,907	0.0495	0.9505	57.98
47.5	1,713,647	92,785	0.0541	0.9459	55.11
48.5	1,360,330	72,856	0.0536	0.9464	52.12
49.5	1,287,565	55,424	0.0430	0.9570	49.33
50.5	771,034	41,936	0.0544	0.9456	47.21
51.5	592,970	20,506	0.0346	0.9654	44.64
52.5	373,610	14,883	0.0398	0.9602	43.10
53.5	222,852	7,831	0.0351	0.9649	41.38
54.5	53,900	2,179	0.0404	0.9596	39.93
55.5	28,134	2,037	0.0724	0.9276	38.31
56.5	274	234	0.8540	0.1460	35.54
57.5	40	40	1.0000		5.19
58.5					
TOTAL	11,488,871,389	67,600,649			

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1938-2023			002	EXPERIENCE BAND 1990-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
61.7-S0	3.02	0 - 46			NOT FITTED	
55.9-S0.5	1.89	0 - 46			NOT FITTED	
51.5-S1	0.83	0 - 46			NOT FITTED	
48.5-S1.5	1.34	0 - 46			NOT FITTED	
46.1-S2	2.94	0 - 46		48.0-S2	1.91	31 - 46
75.8-R0.5	5.41	0 - 46			NOT FITTED	
63.2-R1	4.54	0 - 46			NOT FITTED	
55.5-R1.5	3.34	0 - 46			NOT FITTED	
50.0-R2	1.61	0 - 46			NOT FITTED	
46.6-R2.5	0.80	0 - 46			NOT FITTED	
44.1-R3	2.67	0 - 46		45.2-R3	2.82	31 - 46
41.7-R4	6.75	0 - 46		43.5-R4	6.50	31 - 46
82.6-L0	4.35	0 - 46			NOT FITTED	
71.5-L0.5	3.35	0 - 46			NOT FITTED	
63.2-L1	2.00	0 - 46			NOT FITTED	
57.1-L1.5	0.89	0 - 46			NOT FITTED	
52.5-L2	1.46	0 - 46			NOT FITTED	
49.2-L2.5	2.67	0 - 46			NOT FITTED	
91.3-O1	5.82	0 - 46			NOT FITTED	
102.7-O2	5.82	0 - 46			NOT FITTED	
148.6-O3	5.94	0 - 46			NOT FITTED	
200.2-O4	6.00	0 - 46			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	371,503,295	222,079	0.0006	0.9994	100.00
0.5	361,669,014	461,910	0.0013	0.9987	99.94
1.5	348,002,118	488,374	0.0014	0.9986	99.81
2.5	335,980,449	471,854	0.0014	0.9986	99.67
3.5	324,824,674	504,680	0.0016	0.9984	99.53
4.5	305,061,118	505,244	0.0017	0.9983	99.38
5.5	267,960,828	497,094	0.0019	0.9981	99.21
6.5	255,570,732	523,460	0.0020	0.9980	99.03
7.5	242,091,763	558,522	0.0023	0.9977	98.83
8.5	226,956,680	535,629	0.0024	0.9976	98.60
9.5	206,979,068	445,119	0.0022	0.9978	98.37
10.5	212,349,407	559,272	0.0026	0.9974	98.15
11.5	211,007,798	703,289	0.0033	0.9967	97.90
12.5	194,489,367	733,979	0.0038	0.9962	97.57
13.5	192,834,235	798,264	0.0041	0.9959	97.20
14.5	183,523,890	728,203	0.0040	0.9960	96.80
15.5	183,782,064	722,188	0.0039	0.9961	96.41
16.5	184,386,054	848,332	0.0046	0.9954	96.04
17.5	181,860,166	935,865	0.0051	0.9949	95.59
18.5	191,453,913	1,172,423	0.0061	0.9939	95.10
19.5	190,776,384	1,515,538	0.0079	0.9921	94.52
20.5	186,443,148	1,427,625	0.0077	0.9923	93.77
21.5	182,719,127	1,451,226	0.0079	0.9921	93.05
22.5	191,455,718	1,629,793	0.0085	0.9915	92.31
23.5	205,338,584	2,053,981	0.0100	0.9900	91.53
24.5	223,265,427	2,411,390	0.0108	0.9892	90.61
25.5	220,255,753	2,450,900	0.0111	0.9889	89.63
26.5	208,001,659	1,981,192	0.0095	0.9905	88.63
27.5	197,190,188	2,000,876	0.0101	0.9899	87.79
28.5	190,325,917	1,832,671	0.0096	0.9904	86.90
29.5	181,439,436	1,941,548	0.0107	0.9893	86.06
30.5	160,565,742	1,969,133	0.0123	0.9877	85.14
31.5	139,398,358	2,581,635	0.0185	0.9815	84.10
32.5	114,543,695	2,418,286	0.0211	0.9789	82.54
33.5	95,970,919	2,146,956	0.0224	0.9776	80.80
34.5	90,678,565	1,733,991	0.0191	0.9809	78.99
35.5	83,596,017	1,806,438	0.0216	0.9784	77.48
36.5	77,261,848	2,061,349	0.0267	0.9733	75.81
37.5	72,819,196	2,047,408	0.0281	0.9719	73.78
38.5	59,201,663	1,705,402	0.0288	0.9712	71.71

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,222,558	1,262,634	0.0237	0.9763	69.64
40.5	50,282,956	1,018,686	0.0203	0.9797	67.99
41.5	48,295,250	649,200	0.0134	0.9866	66.61
42.5	36,732,629	575,750	0.0157	0.9843	65.72
43.5	21,662,003	451,851	0.0209	0.9791	64.69
44.5	6,705,918	165,728	0.0247	0.9753	63.34
45.5	4,400,248	125,356	0.0285	0.9715	61.77
46.5	3,119,333	126,840	0.0407	0.9593	60.01
47.5	1,645,989	68,362	0.0415	0.9585	57.57
48.5	1,313,387	57,055	0.0434	0.9566	55.18
49.5	1,253,388	43,724	0.0349	0.9651	52.78
50.5	746,804	31,682	0.0424	0.9576	50.94
51.5	578,698	14,014	0.0242	0.9758	48.78
52.5	365,830	10,408	0.0285	0.9715	47.60
53.5	219,547	5,395	0.0246	0.9754	46.25
54.5	53,031	1,654	0.0312	0.9688	45.11
55.5	27,790	1,967	0.0708	0.9292	43.70
56.5					40.61
TOTAL	8,284,159,336	56,193,424			

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1966-2023			003	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
61.7-S0	2.89	0 - 47			NOT FITTED	
56.1-S0.5	1.72	0 - 47			NOT FITTED	
51.8-S1	0.73	0 - 47			NOT FITTED	
48.9-S1.5	1.54	0 - 47		50.0-S1.5	1.29	31 - 47
46.6-S2	3.18	0 - 47		48.5-S2	2.46	31 - 47
75.1-R0.5	5.37	0 - 47			NOT FITTED	
63.0-R1	4.46	0 - 47			NOT FITTED	
55.5-R1.5	3.19	0 - 47			NOT FITTED	
50.3-R2	1.50	0 - 47			NOT FITTED	
47.0-R2.5	1.12	0 - 47		47.0-R2.5	1.89	31 - 47
44.6-R3	3.07	0 - 47		45.7-R3	3.46	31 - 47
42.2-R4	7.37	0 - 47		44.1-R4	7.28	31 - 47
82.3-L0	4.29	0 - 47			NOT FITTED	
71.4-L0.5	3.24	0 - 47			NOT FITTED	
63.3-L1	1.83	0 - 47			NOT FITTED	
57.4-L1.5	0.71	0 - 47			NOT FITTED	
52.9-L2	1.64	0 - 47			NOT FITTED	
49.7-L2.5	2.93	0 - 47			NOT FITTED	
90.2-O1	5.81	0 - 47			NOT FITTED	
101.5-O2	5.81	0 - 47			NOT FITTED	
146.6-O3	5.94	0 - 47			NOT FITTED	
197.6-O4	6.01	0 - 47			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	227,847,575	127,756	0.0006	0.9994	100.00
0.5	229,853,188	271,565	0.0012	0.9988	99.94
1.5	236,209,645	302,702	0.0013	0.9987	99.83
2.5	261,904,820	341,522	0.0013	0.9987	99.70
3.5	265,651,266	387,797	0.0015	0.9985	99.57
4.5	257,019,039	408,966	0.0016	0.9984	99.42
5.5	221,459,078	404,861	0.0018	0.9982	99.26
6.5	200,804,040	380,513	0.0019	0.9981	99.08
7.5	179,991,813	359,057	0.0020	0.9980	98.90
8.5	163,579,590	342,841	0.0021	0.9979	98.70
9.5	141,107,157	260,235	0.0018	0.9982	98.49
10.5	129,258,107	267,035	0.0021	0.9979	98.31
11.5	109,478,996	253,965	0.0023	0.9977	98.11
12.5	72,364,886	202,327	0.0028	0.9972	97.88
13.5	57,646,271	190,225	0.0033	0.9967	97.61
14.5	46,669,901	173,360	0.0037	0.9963	97.28
15.5	45,045,467	183,029	0.0041	0.9959	96.92
16.5	52,861,336	227,970	0.0043	0.9957	96.53
17.5	59,749,981	273,325	0.0046	0.9954	96.11
18.5	60,830,123	319,946	0.0053	0.9947	95.67
19.5	62,993,750	385,970	0.0061	0.9939	95.17
20.5	79,027,543	506,764	0.0064	0.9936	94.59
21.5	96,130,537	659,252	0.0069	0.9931	93.98
22.5	115,126,310	869,900	0.0076	0.9924	93.33
23.5	126,829,031	1,075,795	0.0085	0.9915	92.63
24.5	127,819,431	1,200,312	0.0094	0.9906	91.84
25.5	128,764,662	1,304,540	0.0101	0.9899	90.98
26.5	121,017,437	1,325,240	0.0110	0.9890	90.06
27.5	111,352,934	1,076,130	0.0097	0.9903	89.07
28.5	118,361,440	1,073,660	0.0091	0.9909	88.21
29.5	115,243,516	1,051,949	0.0091	0.9909	87.41
30.5	96,351,845	886,633	0.0092	0.9908	86.61
31.5	77,155,273	964,870	0.0125	0.9875	85.82
32.5	66,848,790	956,012	0.0143	0.9857	84.74
33.5	67,474,835	966,286	0.0143	0.9857	83.53
34.5	81,359,045	1,414,682	0.0174	0.9826	82.34
35.5	77,301,417	1,590,546	0.0206	0.9794	80.90
36.5	72,626,633	1,886,655	0.0260	0.9740	79.24
37.5	70,148,317	1,957,733	0.0279	0.9721	77.18
38.5	56,986,457	1,646,851	0.0289	0.9711	75.03

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,070,090	1,152,588	0.0226	0.9774	72.86
40.5	48,917,338	956,062	0.0195	0.9805	71.21
41.5	47,197,719	576,521	0.0122	0.9878	69.82
42.5	36,016,766	526,105	0.0146	0.9854	68.97
43.5	21,213,958	406,692	0.0192	0.9808	67.96
44.5	6,570,756	151,598	0.0231	0.9769	66.66
45.5	4,319,837	115,362	0.0267	0.9733	65.12
46.5	3,101,564	121,129	0.0391	0.9609	63.38
47.5	1,645,989	68,362	0.0415	0.9585	60.91
48.5	1,313,387	57,055	0.0434	0.9566	58.38
49.5	1,253,388	43,724	0.0349	0.9651	55.84
50.5	746,804	31,682	0.0424	0.9576	53.89
51.5	578,698	14,014	0.0242	0.9758	51.61
52.5	365,830	10,408	0.0285	0.9715	50.36
53.5	219,547	5,395	0.0246	0.9754	48.92
54.5	53,031	1,654	0.0312	0.9688	47.72
55.5	27,790	1,967	0.0708	0.9292	46.23
56.5					42.96
TOTAL	5,112,863,973	32,719,095			

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1966-2023			004	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
65.9-S0	2.90	0 - 48			NOT FITTED	
59.5-S0.5	1.80	0 - 48			NOT FITTED	
54.6-S1	0.74	0 - 48			NOT FITTED	
51.3-S1.5	1.32	0 - 48			NOT FITTED	
48.7-S2	2.90	0 - 48		50.7-S2	2.00	32 - 48
81.7-R0.5	5.24	0 - 48			NOT FITTED	
67.8-R1	4.43	0 - 48			NOT FITTED	
59.3-R1.5	3.30	0 - 48			NOT FITTED	
53.1-R2	1.61	0 - 48			NOT FITTED	
49.3-R2.5	0.80	0 - 48		49.2-R2.5	1.38	32 - 48
46.5-R3	2.62	0 - 48		47.7-R3	2.75	32 - 48
43.8-R4	6.67	0 - 48		45.8-R4	6.26	32 - 48
88.7-L0	4.18	0 - 48			NOT FITTED	
76.4-L0.5	3.21	0 - 48			NOT FITTED	
67.3-L1	1.86	0 - 48			NOT FITTED	
60.6-L1.5	0.79	0 - 48			NOT FITTED	
55.6-L2	1.45	0 - 48			NOT FITTED	
52.0-L2.5	2.64	0 - 48			NOT FITTED	
98.8-O1	5.63	0 - 48			NOT FITTED	
111.1-O2	5.63	0 - 48			NOT FITTED	
160.8-O3	5.73	0 - 48			NOT FITTED	
200.2-O4	5.52	0 - 48			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,159,506	28,430	0.0004	0.9996	100.00
0.5	72,526,467	67,924	0.0009	0.9991	99.96
1.5	96,459,019	103,581	0.0011	0.9989	99.86
2.5	104,038,235	99,258	0.0010	0.9990	99.76
3.5	112,583,503	126,463	0.0011	0.9989	99.66
4.5	111,813,489	134,607	0.0012	0.9988	99.55
5.5	98,363,298	134,275	0.0014	0.9986	99.43
6.5	90,426,366	118,667	0.0013	0.9987	99.29
7.5	88,464,379	139,646	0.0016	0.9984	99.16
8.5	110,448,923	203,663	0.0018	0.9982	99.01
9.5	103,404,877	154,247	0.0015	0.9985	98.82
10.5	99,271,189	172,142	0.0017	0.9983	98.68
11.5	81,468,101	155,444	0.0019	0.9981	98.51
12.5	43,375,107	91,953	0.0021	0.9979	98.32
13.5	27,621,528	65,913	0.0024	0.9976	98.11
14.5	19,193,851	47,791	0.0025	0.9975	97.88
15.5	18,716,195	52,273	0.0028	0.9972	97.63
16.5	19,410,318	56,583	0.0029	0.9971	97.36
17.5	18,314,517	52,883	0.0029	0.9971	97.07
18.5	19,257,384	68,745	0.0036	0.9964	96.79
19.5	19,798,947	73,429	0.0037	0.9963	96.45
20.5	16,567,485	49,447	0.0030	0.9970	96.09
21.5	16,895,267	74,987	0.0044	0.9956	95.80
22.5	23,445,322	141,114	0.0060	0.9940	95.38
23.5	28,993,106	143,055	0.0049	0.9951	94.81
24.5	32,414,213	132,039	0.0041	0.9959	94.34
25.5	35,568,595	194,606	0.0055	0.9945	93.95
26.5	44,030,339	341,334	0.0078	0.9922	93.44
27.5	52,587,773	348,368	0.0066	0.9934	92.71
28.5	70,271,646	495,267	0.0070	0.9930	92.10
29.5	79,694,887	521,601	0.0065	0.9935	91.45
30.5	62,999,484	343,804	0.0055	0.9945	90.85
31.5	48,779,812	374,735	0.0077	0.9923	90.36
32.5	30,485,881	256,381	0.0084	0.9916	89.66
33.5	16,271,146	124,047	0.0076	0.9924	88.91
34.5	24,681,878	360,821	0.0146	0.9854	88.23
35.5	23,385,184	188,344	0.0081	0.9919	86.94
36.5	20,347,703	165,528	0.0081	0.9919	86.24
37.5	18,792,243	194,153	0.0103	0.9897	85.54
38.5	18,579,152	431,225	0.0232	0.9768	84.66

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 29.4		005		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1967-2023				EXPERIENCE BAND 2020-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,280,785	573,615	0.0196	0.9804	82.69
40.5	42,515,631	712,502	0.0168	0.9832	81.07
41.5	43,130,094	413,128	0.0096	0.9904	79.71
42.5	33,049,813	427,326	0.0129	0.9871	78.95
43.5	19,587,954	326,054	0.0166	0.9834	77.93
44.5	5,045,934	66,803	0.0132	0.9868	76.63
45.5	2,842,421	38,266	0.0135	0.9865	75.62
46.5	2,160,208	59,720	0.0276	0.9724	74.60
47.5	905,850	15,993	0.0177	0.9823	72.54
48.5	848,638	22,350	0.0263	0.9737	71.26
49.5	976,936	24,536	0.0251	0.9749	69.38
50.5	673,160	21,273	0.0316	0.9684	67.64
51.5	542,574	10,217	0.0188	0.9812	65.50
52.5	365,830	10,408	0.0285	0.9715	64.27
53.5	219,547	5,395	0.0246	0.9754	62.44
54.5	53,031	1,654	0.0312	0.9688	60.90
55.5	27,790	1,967	0.0708	0.9292	59.00
56.5					54.83
TOTAL	2,268,132,510	9,759,979			

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1967-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
83.5-S0	1.90	0 - 48				NOT FITTED
72.8-S0.5	1.18	0 - 48				NOT FITTED
64.5-S1	0.63	0 - 48				NOT FITTED
59.3-S1.5	1.13	0 - 48				NOT FITTED
55.1-S2	2.38	0 - 48				NOT FITTED
116.7-R0.5	3.64	0 - 48				NOT FITTED
92.3-R1	3.23	0 - 48				NOT FITTED
76.4-R1.5	2.61	0 - 48				NOT FITTED
64.7-R2	1.45	0 - 48				NOT FITTED
57.8-R2.5	0.41	0 - 48				NOT FITTED
52.7-R3	1.42	0 - 48				NOT FITTED
47.8-R4	4.41	0 - 48				NOT FITTED
118.6-L0	2.74	0 - 48				NOT FITTED
98.1-L0.5	2.16	0 - 48				NOT FITTED
82.6-L1	1.10	0 - 48				NOT FITTED
72.2-L1.5	0.48	0 - 48				NOT FITTED
64.1-L2	1.31	0 - 48				NOT FITTED
59.0-L2.5	2.05	0 - 48				NOT FITTED
144.9-O1	3.82	0 - 48				NOT FITTED
162.9-O2	3.82	0 - 48				NOT FITTED
200.2-O3	3.64	0 - 48				NOT FITTED
200.2-O4	5.60	0 - 48				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	5,027,174.88-	0.00	5,027,174.88-
TOTAL DATA	5,027,174.88-	0.00	5,027,174.88-
8	111,028,870.31	0.00	111,028,870.31
TOTAL DATA LESS CD 8	116,056,045.19-	0.00	116,056,045.19-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,037,166	274	0.0000	1.0000	100.00
0.5	46,878,324	628	0.0000	1.0000	100.00
1.5	42,797,012	691	0.0000	1.0000	100.00
2.5	38,164,828	826	0.0000	1.0000	100.00
3.5	50,827,079	1,068	0.0000	1.0000	99.99
4.5	66,971,947	1,064	0.0000	1.0000	99.99
5.5	69,842,118	1,202	0.0000	1.0000	99.99
6.5	68,870,545	1,281	0.0000	1.0000	99.99
7.5	67,087,668	2,233	0.0000	1.0000	99.99
8.5	64,158,472	1,107	0.0000	1.0000	99.98
9.5	63,370,736	1,270	0.0000	1.0000	99.98
10.5	64,251,449	23,447	0.0004	0.9996	99.98
11.5	65,523,704	46,491	0.0007	0.9993	99.94
12.5	64,300,518	29,784	0.0005	0.9995	99.87
13.5	63,873,521	19,681	0.0003	0.9997	99.83
14.5	65,091,242	28,741	0.0004	0.9996	99.80
15.5	68,128,532	29,835	0.0004	0.9996	99.75
16.5	70,479,274	48,759	0.0007	0.9993	99.71
17.5	70,473,862	68,970	0.0010	0.9990	99.64
18.5	70,270,087	89,308	0.0013	0.9987	99.54
19.5	70,072,386	141,946	0.0020	0.9980	99.41
20.5	69,740,524	195,529	0.0028	0.9972	99.21
21.5	69,255,059	141,667	0.0020	0.9980	98.94
22.5	69,099,068	233,702	0.0034	0.9966	98.73
23.5	68,476,751	257,652	0.0038	0.9962	98.40
24.5	68,080,662	133,059	0.0020	0.9980	98.03
25.5	67,664,311	295,266	0.0044	0.9956	97.84
26.5	67,256,085	366,136	0.0054	0.9946	97.41
27.5	62,555,535	242,672	0.0039	0.9961	96.88
28.5	62,306,568	251,731	0.0040	0.9960	96.50
29.5	61,909,964	377,080	0.0061	0.9939	96.11
30.5	45,546,581	282,631	0.0062	0.9938	95.53
31.5	24,462,268	210,188	0.0086	0.9914	94.94
32.5	16,616,031	229,990	0.0138	0.9862	94.12
33.5	14,370,251	125,505	0.0087	0.9913	92.82
34.5	12,539,779	105,927	0.0084	0.9916	92.01
35.5	11,759,969	105,814	0.0090	0.9910	91.23
36.5	11,219,356	131,931	0.0118	0.9882	90.41
37.5	8,952,137	162,327	0.0181	0.9819	89.35
38.5	7,047,178	157,376	0.0223	0.9777	87.73

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 29.1	001	EXPERIENCE ANALYSIS
PLACEMENT BAND 1978-2023		EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,888,153	100,202	0.0145	0.9855	85.77
40.5	6,706,796	165,647	0.0247	0.9753	84.52
41.5	5,385,446	139,393	0.0259	0.9741	82.43
42.5	2,752,504	39,380	0.0143	0.9857	80.30
43.5	726,695	33,246	0.0457	0.9543	79.15
44.5	383,199	4,520	0.0118	0.9882	75.53
45.5					74.64
TOTAL	2,140,171,340	5,027,176			

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1978-2023			001	EXPERIENCE BAND 1997-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
111.2-S0	3.37	0 - 45			NOT FITTED	
92.3-S0.5	2.99	0 - 45			NOT FITTED	
77.0-S1	2.23	0 - 45			NOT FITTED	
68.5-S1.5	1.77	0 - 45			NOT FITTED	
61.3-S2	0.92	0 - 45			NOT FITTED	
57.1-S2.5	0.44	0 - 45			NOT FITTED	
53.3-S3	0.76	0 - 45			NOT FITTED	
47.9-S4	2.83	0 - 45			NOT FITTED	
190.3-R0.5	4.39	0 - 45			NOT FITTED	
142.7-R1	4.24	0 - 45			NOT FITTED	
110.4-R1.5	4.03	0 - 45			NOT FITTED	
84.5-R2	3.49	0 - 45			NOT FITTED	
70.7-R2.5	2.93	0 - 45			NOT FITTED	
60.2-R3	1.88	0 - 45			NOT FITTED	
51.0-R4	0.25	0 - 45			NOT FITTED	
45.8-R5	3.40	0 - 45			NOT FITTED	
170.7-L0	3.84	0 - 45			NOT FITTED	
134.2-L0.5	3.62	0 - 45			NOT FITTED	
104.1-L1	2.96	0 - 45			NOT FITTED	
87.7-L1.5	2.60	0 - 45			NOT FITTED	
73.5-L2	1.68	0 - 45			NOT FITTED	
66.1-L2.5	1.26	0 - 45			NOT FITTED	
59.2-L3	0.31	0 - 45			NOT FITTED	
51.0-L4	1.19	0 - 45			NOT FITTED	
46.8-L5	3.53	0 - 45			NOT FITTED	
200.2-O1	4.23	0 - 45			NOT FITTED	
200.2-O2	4.25	0 - 45			NOT FITTED	
200.2-O3	5.74	0 - 45			NOT FITTED	
200.2-O4	8.61	0 - 45			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,911,319	245	0.0000	1.0000	100.00
0.5	36,838,451	594	0.0000	1.0000	100.00
1.5	33,453,988	630	0.0000	1.0000	100.00
2.5	29,852,025	787	0.0000	1.0000	100.00
3.5	26,391,648	1,009	0.0000	1.0000	99.99
4.5	20,950,533	902	0.0000	1.0000	99.99
5.5	15,885,649	938	0.0001	0.9999	99.99
6.5	13,036,409	1,061	0.0001	0.9999	99.98
7.5	9,809,381	892	0.0001	0.9999	99.97
8.5	6,848,522	845	0.0001	0.9999	99.96
9.5	5,688,551	663	0.0001	0.9999	99.95
10.5	4,357,380	902	0.0002	0.9998	99.94
11.5	3,945,679	799	0.0002	0.9998	99.92
12.5	2,780,695	759	0.0003	0.9997	99.90
13.5	2,677,686	1,178	0.0004	0.9996	99.87
14.5	2,625,676	846	0.0003	0.9997	99.83
15.5	2,787,470	1,224	0.0004	0.9996	99.79
16.5	2,631,639	2,102	0.0008	0.9992	99.75
17.5	6,653,933	1,171	0.0002	0.9998	99.67
18.5	5,959,606	2,176	0.0004	0.9996	99.65
19.5	5,997,602	8,473	0.0014	0.9986	99.62
20.5	22,256,084	4,669	0.0002	0.9998	99.48
21.5	43,470,659	5,217	0.0001	0.9999	99.45
22.5	51,385,575	69,182	0.0013	0.9987	99.44
23.5	53,033,753	90,196	0.0017	0.9983	99.31
24.5	54,597,135	61,082	0.0011	0.9989	99.14
25.5	54,965,712	209,536	0.0038	0.9962	99.03
26.5	55,106,637	300,561	0.0055	0.9945	98.65
27.5	52,765,858	179,006	0.0034	0.9966	98.11
28.5	54,469,276	234,022	0.0043	0.9957	97.78
29.5	54,092,186	343,846	0.0064	0.9936	97.36
30.5	37,851,860	203,972	0.0054	0.9946	96.74
31.5	18,143,046	75,536	0.0042	0.9958	96.22
32.5	13,276,302	96,895	0.0073	0.9927	95.82
33.5	13,474,742	101,241	0.0075	0.9925	95.12
34.5	12,037,830	68,692	0.0057	0.9943	94.41
35.5	11,759,969	105,814	0.0090	0.9910	93.87
36.5	11,219,356	131,931	0.0118	0.9882	93.02
37.5	8,952,137	162,327	0.0181	0.9819	91.93
38.5	7,047,178	157,376	0.0223	0.9777	90.26

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,888,153	100,202	0.0145	0.9855	88.25
40.5	6,706,796	165,647	0.0247	0.9753	86.96
41.5	5,385,446	139,393	0.0259	0.9741	84.81
42.5	2,752,504	39,380	0.0143	0.9857	82.62
43.5	726,695	33,246	0.0457	0.9543	81.44
44.5	383,199	4,520	0.0118	0.9882	77.71
45.5					76.79
TOTAL	931,831,930	3,111,684			

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1978-2023 002 EXPERIENCE BAND 2014-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
127.8-S0	3.32	0 - 45			
104.1-S0.5	3.04	0 - 45			
84.6-S1	2.43	0 - 45			
74.4-S1.5	2.08	0 - 45			
65.5-S2	1.37	0 - 45			
60.5-S2.5	0.97	0 - 45			
56.0-S3	0.39	0 - 45			
49.5-S4	1.75	0 - 45			
46.2-S5	3.70	0 - 45			
200.2-R0.5	3.93	0 - 45			
175.9-R1	4.01	0 - 45			
133.3-R1.5	3.88	0 - 45			
97.9-R2	3.51	0 - 45			
79.5-R2.5	3.09	0 - 45			
65.5-R3	2.26	0 - 45			
53.7-R4	0.67	0 - 45			
47.1-R5	2.15	0 - 45			
200.2-L0	3.65	0 - 45			
156.7-L0.5	3.54	0 - 45			
117.4-L1	3.05	0 - 45			
97.4-L1.5	2.77	0 - 45			
79.6-L2	2.06	0 - 45			
70.9-L2.5	1.72	0 - 45			
62.6-L3	0.93	0 - 45			
53.1-L4	0.41	0 - 45			
48.1-L5	2.27	0 - 45			
200.2-O1	4.09	0 - 45			
200.2-O2	4.36	0 - 45			
200.2-O3	6.52	0 - 45			
200.2-O4	9.64	0 - 45			

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

AVG AGE RET 33.7
PLACEMENT BAND 1978-2023

005

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2020-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,418,951	99	0.0000	1.0000	100.00
0.5	18,455,556	283	0.0000	1.0000	100.00
1.5	19,557,505	350	0.0000	1.0000	100.00
2.5	17,894,826	450	0.0000	1.0000	100.00
3.5	17,558,738	634	0.0000	1.0000	99.99
4.5	15,590,018	642	0.0000	1.0000	99.99
5.5	11,669,079	624	0.0001	0.9999	99.99
6.5	10,072,236	856	0.0001	0.9999	99.98
7.5	7,155,964	572	0.0001	0.9999	99.97
8.5	4,672,583	627	0.0001	0.9999	99.96
9.5	3,898,988	457	0.0001	0.9999	99.95
10.5	2,568,099	589	0.0002	0.9998	99.94
11.5	1,989,476	455	0.0002	0.9998	99.92
12.5	1,080,195	290	0.0003	0.9997	99.89
13.5	977,318	277	0.0003	0.9997	99.87
14.5	1,487,373	589	0.0004	0.9996	99.84
15.5	1,470,969	600	0.0004	0.9996	99.80
16.5	1,391,538	1,263	0.0009	0.9991	99.76
17.5	1,290,050	711	0.0006	0.9994	99.67
18.5	604,142	469	0.0008	0.9992	99.61
19.5	886,060	1,248	0.0014	0.9986	99.54
20.5	834,240	413	0.0005	0.9995	99.39
21.5	829,355	1,814	0.0022	0.9978	99.35
22.5	927,188	1,144	0.0012	0.9988	99.13
23.5	4,916,807	9,982	0.0020	0.9980	99.01
24.5	4,774,759	1,026	0.0002	0.9998	98.81
25.5	4,637,320	30,104	0.0065	0.9935	98.78
26.5	20,734,505	54,814	0.0026	0.9974	98.14
27.5	37,524,950	72,993	0.0019	0.9981	97.88
28.5	45,240,168	198,617	0.0044	0.9956	97.69
29.5	46,960,019	297,432	0.0063	0.9937	97.26
30.5	32,426,698	170,018	0.0052	0.9948	96.65
31.5	12,149,140	58,489	0.0048	0.9952	96.14
32.5	4,904,124	39,970	0.0082	0.9918	95.68
33.5	5,064,809	35,862	0.0071	0.9929	94.90
34.5	5,140,752	27,266	0.0053	0.9947	94.23
35.5	4,441,331	56,074	0.0126	0.9874	93.73
36.5	4,035,956	61,364	0.0152	0.9848	92.54
37.5	3,065,351	23,973	0.0078	0.9922	91.14
38.5	3,965,806	35,781	0.0090	0.9910	90.42

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,073,772	77,391	0.0127	0.9873	89.61
40.5	6,253,998	133,161	0.0213	0.9787	88.47
41.5	5,385,446	139,393	0.0259	0.9741	86.58
42.5	2,752,504	39,380	0.0143	0.9857	84.34
43.5	726,695	33,246	0.0457	0.9543	83.13
44.5	383,199	4,520	0.0118	0.9882	79.33
45.5					78.40
TOTAL	421,838,556	1,616,312			

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1978-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
130.3-S0	2.84	0 - 45			
105.9-S0.5	2.58	0 - 45			
85.7-S1	1.97	0 - 45			
75.3-S1.5	1.64	0 - 45			
66.1-S2	0.95	0 - 45			
60.9-S2.5	0.59	0 - 45			
56.3-S3	0.52	0 - 45			
49.7-S4	2.14	0 - 45			
46.3-S5	4.05	0 - 45			
200.2-R0.5	3.44	0 - 45			
181.2-R1	3.54	0 - 45			
136.9-R1.5	3.41	0 - 45			
100.0-R2	3.05	0 - 45			
80.8-R2.5	2.64	0 - 45			
66.3-R3	1.83	0 - 45			
54.1-R4	0.36	0 - 45			
47.3-R5	2.46	0 - 45			
200.2-L0	3.13	0 - 45			
160.1-L0.5	3.07	0 - 45			
119.4-L1	2.59	0 - 45			
98.9-L1.5	2.32	0 - 45			
80.5-L2	1.63	0 - 45			
71.6-L2.5	1.29	0 - 45			
63.1-L3	0.56	0 - 45			
53.4-L4	0.72	0 - 45			
48.3-L5	2.57	0 - 45			
200.2-O1	3.71	0 - 45			
200.2-O2	4.05	0 - 45			
200.2-O3	6.44	0 - 45			
200.2-O4	9.67	0 - 45			

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	56,790,927.23-	0.00	56,790,927.23-
TOTAL DATA	56,790,927.23-	0.00	56,790,927.23-
8	268,176,041.83	0.00	268,176,041.83
TOTAL DATA LESS CD 8	324,966,969.06-	0.00	324,966,969.06-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	324,666,138	785,163	0.0024	0.9976	100.00
0.5	306,162,334	1,467,554	0.0048	0.9952	99.76
1.5	289,730,259	1,485,398	0.0051	0.9949	99.28
2.5	270,222,415	1,379,685	0.0051	0.9949	98.77
3.5	263,150,344	1,364,573	0.0052	0.9948	98.27
4.5	244,230,186	1,363,101	0.0056	0.9944	97.76
5.5	210,640,344	1,152,221	0.0055	0.9945	97.21
6.5	198,967,120	1,172,969	0.0059	0.9941	96.68
7.5	184,360,336	1,127,634	0.0061	0.9939	96.11
8.5	179,850,766	1,234,470	0.0069	0.9931	95.52
9.5	170,294,475	1,145,345	0.0067	0.9933	94.87
10.5	163,407,190	1,108,393	0.0068	0.9932	94.23
11.5	154,060,868	1,094,134	0.0071	0.9929	93.59
12.5	136,901,948	976,974	0.0071	0.9929	92.92
13.5	128,319,975	917,430	0.0071	0.9929	92.26
14.5	121,284,107	886,564	0.0073	0.9927	91.60
15.5	113,692,212	845,672	0.0074	0.9926	90.93
16.5	109,343,674	885,706	0.0081	0.9919	90.26
17.5	106,882,973	944,858	0.0088	0.9912	89.52
18.5	104,127,110	850,307	0.0082	0.9918	88.73
19.5	99,883,399	1,004,676	0.0101	0.9899	88.01
20.5	97,218,988	1,030,764	0.0106	0.9894	87.12
21.5	94,187,541	1,010,714	0.0107	0.9893	86.20
22.5	90,322,470	1,019,855	0.0113	0.9887	85.27
23.5	87,377,831	1,234,678	0.0141	0.9859	84.31
24.5	84,067,499	1,234,650	0.0147	0.9853	83.12
25.5	80,044,593	1,045,384	0.0131	0.9869	81.90
26.5	76,520,936	1,231,294	0.0161	0.9839	80.83
27.5	73,025,862	1,273,300	0.0174	0.9826	79.53
28.5	68,393,919	1,093,492	0.0160	0.9840	78.14
29.5	63,699,751	1,069,197	0.0168	0.9832	76.89
30.5	57,847,285	1,094,606	0.0189	0.9811	75.60
31.5	56,694,454	1,242,088	0.0219	0.9781	74.17
32.5	52,547,105	1,313,425	0.0250	0.9750	72.55
33.5	49,027,767	1,560,679	0.0318	0.9682	70.73
34.5	47,295,691	1,187,029	0.0251	0.9749	68.48
35.5	44,405,485	1,355,868	0.0305	0.9695	66.76
36.5	40,288,666	1,283,746	0.0319	0.9681	64.72
37.5	37,180,781	1,501,025	0.0404	0.9596	62.66
38.5	32,320,839	1,194,434	0.0370	0.9630	60.13

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,748,530	976,672	0.0395	0.9605	57.91
40.5	22,736,541	1,010,575	0.0444	0.9556	55.63
41.5	20,632,253	776,302	0.0376	0.9624	53.15
42.5	18,258,687	759,320	0.0416	0.9584	51.15
43.5	13,303,906	487,901	0.0367	0.9633	49.03
44.5	11,455,165	608,674	0.0531	0.9469	47.23
45.5	9,893,392	383,027	0.0387	0.9613	44.72
46.5	8,673,011	577,551	0.0666	0.9334	42.99
47.5	7,730,107	457,363	0.0592	0.9408	40.12
48.5	6,940,015	569,069	0.0820	0.9180	37.75
49.5	6,321,192	388,908	0.0615	0.9385	34.65
50.5	5,318,596	361,937	0.0681	0.9319	32.52
51.5	4,793,824	331,615	0.0692	0.9308	30.31
52.5	3,848,680	277,314	0.0721	0.9279	28.21
53.5	3,414,040	501,008	0.1467	0.8533	26.18
54.5	2,416,614	390,268	0.1615	0.8385	22.34
55.5	1,974,130	175,707	0.0890	0.9110	18.73
56.5	1,692,200	233,073	0.1377	0.8623	17.06
57.5	1,433,418	275,200	0.1920	0.8080	14.71
58.5	1,117,873	201,119	0.1799	0.8201	11.89
59.5	879,272	179,882	0.2046	0.7954	9.75
60.5	699,389	280,900	0.4016	0.5984	7.76
61.5	418,489	51,164	0.1223	0.8777	4.64
62.5	367,325	72,939	0.1986	0.8014	4.07
63.5	294,386	48,508	0.1648	0.8352	3.26
64.5	245,878	69,676	0.2834	0.7166	2.73
65.5	176,202	44,327	0.2516	0.7484	1.95
66.5	131,875	21,403	0.1623	0.8377	1.46
67.5	110,472	26,414	0.2391	0.7609	1.22
68.5	84,059	26,166	0.3113	0.6887	0.93
69.5	57,893	30,966	0.5349	0.4651	0.64
70.5	26,926	6,525	0.2423	0.7577	0.30
71.5	20,401	6,161	0.3020	0.6980	0.23
72.5	14,240	7,871	0.5527	0.4473	0.16
73.5	6,369	1,849	0.2904	0.7096	0.07
74.5	4,520	2,271	0.5024	0.4976	0.05
75.5	2,249	1,471	0.6540	0.3460	0.02
76.5	778	778	1.0000		0.01
77.5					
TOTAL	5,292,888,532	56,790,929			

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1930-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
44.0-S0	3.85	0 - 55		43.8-S0	4.82	23 - 55
42.7-S0.5	2.35	0 - 55		43.2-S0.5	2.86	23 - 55
41.7-S1	2.65	0 - 55		42.8-S1	1.35	23 - 55
41.1-S1.5	4.09	0 - 55		42.4-S1.5	2.24	23 - 55
45.8-R0.5	6.40	0 - 55		43.7-R0.5	6.53	23 - 55
43.2-R1	3.76	0 - 55		42.3-R1	3.92	23 - 55
41.8-R1.5	1.03	0 - 55		41.8-R1.5	1.31	23 - 55
40.9-R2	2.06	0 - 55		41.4-R2	1.54	23 - 55
40.4-R2.5	4.91	0 - 55		41.3-R2.5	4.55	23 - 55
51.6-L0	6.89	0 - 55		49.5-L0	8.00	23 - 55
48.6-L0.5	5.34	0 - 55		47.8-L0.5	6.60	23 - 55
46.2-L1	4.09	0 - 55		46.5-L1	5.26	23 - 55
44.6-L1.5	3.07	0 - 55		45.6-L1.5	3.29	23 - 55
43.3-L2	3.92	0 - 55		44.8-L2	2.53	23 - 55
42.2-L2.5	5.32	0 - 55		43.9-L2.5	3.67	23 - 55
49.7-O1	8.56	0 - 55		45.7-O1	8.86	23 - 55
55.9-O2	8.57	0 - 55		51.4-O2	8.91	23 - 55
76.5-O3	9.78	0 - 55		68.0-O3	10.58	23 - 55
100.1-O4	10.34	0 - 55		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

AVG AGE RET 27.8
PLACEMENT BAND 1937-2019

002

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2004-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	158,046,709	468,055	0.0030	0.9970	100.00
0.5	141,418,899	805,853	0.0057	0.9943	99.70
1.5	109,678,406	635,444	0.0058	0.9942	99.14
2.5	101,550,553	586,824	0.0058	0.9942	98.56
3.5	89,366,517	511,671	0.0057	0.9943	97.99
4.5	87,861,043	542,964	0.0062	0.9938	97.43
5.5	82,099,760	534,254	0.0065	0.9935	96.83
6.5	78,675,384	599,449	0.0076	0.9924	96.20
7.5	72,322,700	542,892	0.0075	0.9925	95.47
8.5	59,303,825	430,760	0.0073	0.9927	94.75
9.5	55,578,840	427,345	0.0077	0.9923	94.06
10.5	55,013,468	388,005	0.0071	0.9929	93.34
11.5	47,671,411	321,199	0.0067	0.9933	92.68
12.5	47,591,994	307,051	0.0065	0.9935	92.05
13.5	48,654,015	384,976	0.0079	0.9921	91.46
14.5	46,597,412	358,795	0.0077	0.9923	90.74
15.5	45,072,552	352,192	0.0078	0.9922	90.04
16.5	46,966,842	429,513	0.0091	0.9909	89.33
17.5	47,112,914	486,526	0.0103	0.9897	88.52
18.5	48,671,904	457,162	0.0094	0.9906	87.60
19.5	56,053,488	580,314	0.0104	0.9896	86.78
20.5	54,892,110	622,398	0.0113	0.9887	85.88
21.5	53,052,857	476,086	0.0090	0.9910	84.91
22.5	52,583,824	626,153	0.0119	0.9881	84.15
23.5	56,783,206	757,943	0.0133	0.9867	83.14
24.5	54,801,773	806,973	0.0147	0.9853	82.04
25.5	51,818,620	561,879	0.0108	0.9892	80.83
26.5	47,602,358	737,420	0.0155	0.9845	79.95
27.5	47,537,593	767,044	0.0161	0.9839	78.71
28.5	44,234,123	606,277	0.0137	0.9863	77.44
29.5	41,263,966	605,648	0.0147	0.9853	76.38
30.5	41,905,377	780,212	0.0186	0.9814	75.26
31.5	39,595,616	868,093	0.0219	0.9781	73.86
32.5	37,206,341	888,735	0.0239	0.9761	72.24
33.5	34,667,804	1,189,484	0.0343	0.9657	70.51
34.5	31,137,284	706,216	0.0227	0.9773	68.09
35.5	23,134,991	583,635	0.0252	0.9748	66.55
36.5	21,747,406	589,397	0.0271	0.9729	64.87
37.5	19,974,008	950,202	0.0476	0.9524	63.11
38.5	17,363,098	663,424	0.0382	0.9618	60.11

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 27.8
PLACEMENT BAND 1937-2019

002

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2004-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,189,524	473,029	0.0388	0.9612	57.81
40.5	10,475,723	429,556	0.0410	0.9590	55.57
41.5	8,962,328	315,821	0.0352	0.9648	53.29
42.5	7,828,143	295,331	0.0377	0.9623	51.41
43.5	7,444,259	215,439	0.0289	0.9711	49.47
44.5	7,038,331	394,625	0.0561	0.9439	48.04
45.5	6,827,377	251,267	0.0368	0.9632	45.35
46.5	6,229,287	456,541	0.0733	0.9267	43.68
47.5	5,607,187	312,845	0.0558	0.9442	40.48
48.5	4,532,485	437,991	0.0966	0.9034	38.22
49.5	3,928,545	206,636	0.0526	0.9474	34.53
50.5	3,116,189	220,853	0.0709	0.9291	32.71
51.5	2,890,526	160,771	0.0556	0.9444	30.39
52.5	2,595,307	198,706	0.0766	0.9234	28.70
53.5	2,400,757	412,199	0.1717	0.8283	26.50
54.5	1,973,297	361,572	0.1832	0.8168	21.95
55.5	1,618,577	140,298	0.0867	0.9133	17.93
56.5	1,490,109	210,710	0.1414	0.8586	16.38
57.5	1,292,408	266,055	0.2059	0.7941	14.06
58.5	1,043,085	194,335	0.1863	0.8137	11.17
59.5	850,537	179,638	0.2112	0.7888	9.09
60.5	677,526	280,740	0.4144	0.5856	7.17
61.5	401,257	50,994	0.1271	0.8729	4.20
62.5	353,068	72,543	0.2055	0.7945	3.66
63.5	283,387	48,266	0.1703	0.8297	2.91
64.5	241,478	69,564	0.2881	0.7119	2.42
65.5	175,808	44,327	0.2521	0.7479	1.72
66.5	131,875	21,403	0.1623	0.8377	1.29
67.5	110,472	26,414	0.2391	0.7609	1.08
68.5	84,059	26,166	0.3113	0.6887	0.82
69.5	57,893	30,966	0.5349	0.4651	0.56
70.5	26,926	6,525	0.2423	0.7577	0.26
71.5	20,401	6,161	0.3020	0.6980	0.20
72.5	14,240	7,871	0.5527	0.4473	0.14
73.5	6,369	1,849	0.2904	0.7096	0.06
74.5	4,520	2,271	0.5024	0.4976	0.04
75.5	2,249	1,471	0.6540	0.3460	0.02
76.5	778	778	1.0000		0.01
77.5					
TOTAL	2,399,537,277	30,770,990			

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1937-2019			002	EXPERIENCE BAND 2004-2019		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
43.1-S0	4.14	0 - 57		43.3-S0	5.19	21 - 57
42.1-S0.5	2.91	0 - 57		42.8-S0.5	3.29	21 - 57
41.3-S1	3.39	0 - 57		42.4-S1	2.23	21 - 57
40.8-S1.5	4.83	0 - 57		42.1-S1.5	3.18	21 - 57
44.5-R0.5	6.36	0 - 57		43.1-R0.5	6.85	21 - 57
42.4-R1	3.56	0 - 57		41.9-R1	4.04	21 - 57
41.4-R1.5	1.26	0 - 57		41.6-R1.5	1.55	21 - 57
40.6-R2	2.85	0 - 57		41.3-R2	2.08	21 - 57
40.3-R2.5	5.55	0 - 57		41.2-R2.5	5.07	21 - 57
49.8-L0	7.31	0 - 57		48.5-L0	8.65	21 - 57
47.2-L0.5	5.81	0 - 57		47.0-L0.5	7.19	21 - 57
45.2-L1	4.72	0 - 57		45.8-L1	5.83	21 - 57
43.8-L1.5	3.97	0 - 57		44.9-L1.5	4.13	21 - 57
42.8-L2	4.76	0 - 57		44.3-L2	3.73	21 - 57
41.9-L2.5	6.00	0 - 57		43.5-L2.5	4.69	21 - 57
47.6-O1	8.79	0 - 57		44.8-O1	9.47	21 - 57
53.5-O2	8.82	0 - 57		50.4-O2	9.56	21 - 57
72.2-O3	10.35	0 - 57		66.1-O3	11.56	21 - 57
93.9-O4	11.05	0 - 57		84.5-O4	12.46	21 - 57

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,995,277	328,533	0.0037	0.9963	100.00
0.5	77,789,491	519,825	0.0067	0.9933	99.63
1.5	52,956,218	381,864	0.0072	0.9928	98.97
2.5	59,218,390	384,342	0.0065	0.9935	98.26
3.5	53,249,544	333,035	0.0063	0.9937	97.62
4.5	56,123,031	401,109	0.0071	0.9929	97.01
5.5	54,473,457	419,235	0.0077	0.9923	96.31
6.5	51,961,038	471,789	0.0091	0.9909	95.57
7.5	44,637,089	411,541	0.0092	0.9908	94.70
8.5	29,491,632	287,189	0.0097	0.9903	93.83
9.5	25,073,592	262,984	0.0105	0.9895	92.92
10.5	20,282,576	198,022	0.0098	0.9902	91.94
11.5	15,327,998	147,349	0.0096	0.9904	91.05
12.5	14,765,850	141,351	0.0096	0.9904	90.17
13.5	15,182,832	164,078	0.0108	0.9892	89.31
14.5	15,515,041	165,795	0.0107	0.9893	88.34
15.5	15,018,230	164,390	0.0109	0.9891	87.40
16.5	16,013,355	190,638	0.0119	0.9881	86.44
17.5	16,385,308	194,979	0.0119	0.9881	85.41
18.5	17,174,177	212,703	0.0124	0.9876	84.40
19.5	19,263,498	251,194	0.0130	0.9870	83.35
20.5	22,639,434	298,596	0.0132	0.9868	82.26
21.5	19,407,169	253,528	0.0131	0.9869	81.18
22.5	20,111,926	357,784	0.0178	0.9822	80.12
23.5	20,093,112	355,054	0.0177	0.9823	78.69
24.5	16,291,525	378,705	0.0232	0.9768	77.30
25.5	14,185,433	239,800	0.0169	0.9831	75.51
26.5	12,329,994	270,567	0.0219	0.9781	74.23
27.5	14,451,951	304,682	0.0211	0.9789	72.60
28.5	15,511,566	251,209	0.0162	0.9838	71.07
29.5	21,690,803	394,186	0.0182	0.9818	69.92
30.5	22,577,538	453,824	0.0201	0.9799	68.65
31.5	21,778,929	530,595	0.0244	0.9756	67.27
32.5	20,464,831	617,741	0.0302	0.9698	65.63
33.5	24,140,681	984,652	0.0408	0.9592	63.65
34.5	21,381,440	534,726	0.0250	0.9750	61.05
35.5	14,903,663	411,244	0.0276	0.9724	59.53
36.5	14,658,953	485,981	0.0332	0.9668	57.88
37.5	13,494,627	810,316	0.0600	0.9400	55.96
38.5	11,350,569	541,042	0.0477	0.9523	52.60

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

003

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2014-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,784,631	307,734	0.0532	0.9468	50.10
40.5	4,992,053	295,300	0.0592	0.9408	47.43
41.5	3,839,636	171,892	0.0448	0.9552	44.63
42.5	3,938,937	191,806	0.0487	0.9513	42.63
43.5	3,642,812	100,151	0.0275	0.9725	40.53
44.5	4,349,853	305,140	0.0701	0.9299	39.44
45.5	4,121,777	180,097	0.0437	0.9563	36.67
46.5	3,439,900	360,881	0.1049	0.8951	35.07
47.5	2,948,619	198,876	0.0674	0.9326	31.39
48.5	2,089,358	362,057	0.1733	0.8267	29.27
49.5	1,950,290	137,997	0.0708	0.9292	24.20
50.5	1,400,572	141,446	0.1010	0.8990	22.49
51.5	1,256,309	84,936	0.0676	0.9324	20.22
52.5	1,174,923	145,112	0.1235	0.8765	18.85
53.5	1,249,677	348,580	0.2789	0.7211	16.52
54.5	997,024	306,428	0.3073	0.6927	11.91
55.5	783,954	96,376	0.1229	0.8771	8.25
56.5	996,352	183,570	0.1842	0.8158	7.24
57.5	849,238	242,493	0.2855	0.7145	5.90
58.5	667,033	168,345	0.2524	0.7476	4.22
59.5	534,181	157,685	0.2952	0.7048	3.15
60.5	448,271	266,311	0.5941	0.4059	2.22
61.5	223,353	39,024	0.1747	0.8253	0.90
62.5	201,133	57,692	0.2868	0.7132	0.74
63.5	167,188	37,942	0.2269	0.7731	0.53
64.5	155,467	63,189	0.4064	0.5936	0.41
65.5	129,629	38,979	0.3007	0.6993	0.24
66.5	96,087	17,668	0.1839	0.8161	0.17
67.5	84,117	24,074	0.2862	0.7138	0.14
68.5	66,998	23,728	0.3542	0.6458	0.10
69.5	43,972	28,708	0.6529	0.3471	0.06
70.5	17,709	5,461	0.3084	0.6916	0.02
71.5	13,788	4,918	0.3567	0.6433	0.02
72.5	9,765	5,333	0.5461	0.4539	0.01
73.5	5,270	1,080	0.2049	0.7951	0.00
74.5	4,520	2,271	0.5024	0.4976	0.00
75.5	2,249	1,471	0.6540	0.3460	0.00
76.5	778	778	1.0000		0.00
77.5					
TOTAL	1,154,039,191	19,611,706			

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1939-2019			003	EXPERIENCE BAND 2014-2019		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
38.3-S0	3.72	0 - 56		38.8-S0	4.11	18 - 55
37.8-S0.5	3.06	0 - 56		38.6-S0.5	2.62	18 - 55
37.4-S1	4.11	0 - 56		38.4-S1	2.85	18 - 55
37.1-S1.5	5.88	0 - 56		38.3-S1.5	4.66	18 - 55
39.1-R0.5	5.52	0 - 56		38.6-R0.5	5.64	18 - 55
37.9-R1	2.55	0 - 56		37.9-R1	2.68	18 - 55
37.4-R1.5	1.73	0 - 56		37.7-R1.5	1.47	18 - 55
37.0-R2	4.20	0 - 56		37.6-R2	3.85	18 - 55
36.9-R2.5	6.91	0 - 56		37.7-R2.5	6.81	18 - 55
43.1-L0	7.28	0 - 56		42.9-L0	7.98	18 - 55
41.4-L0.5	5.81	0 - 56		41.8-L0.5	6.48	18 - 55
39.9-L1	4.85	0 - 56		40.9-L1	5.18	18 - 55
39.1-L1.5	4.55	0 - 56		40.3-L1.5	4.04	18 - 55
38.4-L2	5.63	0 - 56		39.8-L2	4.52	18 - 55
37.9-L2.5	6.95	0 - 56		39.3-L2.5	6.02	18 - 55
40.8-O1	8.42	0 - 56		39.6-O1	8.58	18 - 55
45.7-O2	8.54	0 - 56		44.4-O2	8.77	18 - 55
60.0-O3	10.82	0 - 56		57.1-O3	11.35	18 - 55
76.9-O4	11.83	0 - 56		72.2-O4	12.51	18 - 55

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,244,544	202,206	0.0035	0.9965	100.00
0.5	57,422,316	403,336	0.0070	0.9930	99.65
1.5	75,345,469	577,368	0.0077	0.9923	98.95
2.5	67,600,077	550,727	0.0081	0.9919	98.19
3.5	75,236,996	595,365	0.0079	0.9921	97.39
4.5	60,602,295	521,560	0.0086	0.9914	96.62
5.5	36,480,391	312,046	0.0086	0.9914	95.79
6.5	31,592,663	298,524	0.0094	0.9906	94.97
7.5	26,454,334	251,194	0.0095	0.9905	94.07
8.5	39,561,955	397,460	0.0100	0.9900	93.18
9.5	38,776,742	416,860	0.0108	0.9892	92.24
10.5	39,016,348	406,938	0.0104	0.9896	91.25
11.5	37,378,819	413,218	0.0111	0.9889	90.30
12.5	24,581,107	286,826	0.0117	0.9883	89.30
13.5	18,347,489	215,149	0.0117	0.9883	88.26
14.5	13,924,907	169,608	0.0122	0.9878	87.22
15.5	10,639,371	138,760	0.0130	0.9870	86.16
16.5	8,757,954	124,847	0.0143	0.9857	85.04
17.5	9,185,923	126,567	0.0138	0.9862	83.82
18.5	10,293,261	154,132	0.0150	0.9850	82.67
19.5	8,805,714	141,898	0.0161	0.9839	81.43
20.5	9,233,302	148,890	0.0161	0.9839	80.12
21.5	10,089,488	174,350	0.0173	0.9827	78.83
22.5	9,742,997	180,921	0.0186	0.9814	77.46
23.5	10,097,819	192,613	0.0191	0.9809	76.03
24.5	11,496,568	229,569	0.0200	0.9800	74.58
25.5	12,428,873	270,156	0.0217	0.9783	73.09
26.5	14,954,770	336,160	0.0225	0.9775	71.50
27.5	12,419,379	307,446	0.0248	0.9752	69.89
28.5	11,992,539	261,214	0.0218	0.9782	68.16
29.5	10,605,023	297,405	0.0280	0.9720	66.68
30.5	5,717,838	159,051	0.0278	0.9722	64.81
31.5	7,436,310	194,893	0.0262	0.9738	63.00
32.5	7,496,606	241,848	0.0323	0.9677	61.35
33.5	7,152,827	248,633	0.0348	0.9652	59.37
34.5	10,638,075	352,622	0.0331	0.9669	57.31
35.5	16,060,870	592,331	0.0369	0.9631	55.41
36.5	13,932,537	592,429	0.0425	0.9575	53.37
37.5	12,822,415	445,501	0.0347	0.9653	51.10
38.5	10,945,378	453,287	0.0414	0.9586	49.32

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,231,594	414,804	0.0449	0.9551	47.28
40.5	9,460,541	511,863	0.0541	0.9459	45.15
41.5	9,045,438	407,421	0.0450	0.9550	42.71
42.5	8,100,458	412,150	0.0509	0.9491	40.79
43.5	3,961,756	221,000	0.0558	0.9442	38.71
44.5	2,813,456	154,770	0.0550	0.9450	36.55
45.5	1,771,478	110,404	0.0623	0.9377	34.54
46.5	1,650,875	96,656	0.0585	0.9415	32.39
47.5	1,412,573	121,598	0.0861	0.9139	30.49
48.5	1,818,829	119,050	0.0655	0.9345	27.87
49.5	1,875,759	170,479	0.0909	0.9091	26.04
50.5	1,821,846	133,568	0.0733	0.9267	23.68
51.5	1,604,401	165,330	0.1030	0.8970	21.94
52.5	991,125	74,015	0.0747	0.9253	19.68
53.5	801,249	82,491	0.1030	0.8970	18.21
54.5	289,949	27,045	0.0933	0.9067	16.34
55.5	281,565	34,755	0.1234	0.8766	14.81
56.5	140,588	21,559	0.1533	0.8467	12.98
57.5	93,320	9,055	0.0970	0.9030	10.99
58.5	43,920	6,437	0.1466	0.8534	9.93
59.5					8.47
TOTAL	1,009,723,008	15,678,358			

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1964-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
37.2-S0	1.72	0 - 55		37.5-S0	1.76	17 - 55
36.7-S0.5	2.65	0 - 55		37.4-S0.5	1.61	17 - 55
36.3-S1	4.83	0 - 55		37.3-S1	3.68	17 - 55
36.1-S1.5	6.96	0 - 55		37.2-S1.5	6.18	17 - 55
37.8-R0.5	3.33	0 - 55		37.3-R0.5	3.38	17 - 55
36.7-R1	0.16	0 - 55		36.7-R1	0.19	17 - 55
36.3-R1.5	2.87	0 - 55		36.7-R1.5	2.83	17 - 55
36.0-R2	5.79	0 - 55		36.6-R2	5.85	17 - 55
41.6-L0	5.13	0 - 55		41.2-L0	5.94	17 - 55
40.0-L0.5	3.62	0 - 55		40.2-L0.5	4.35	17 - 55
38.7-L1	3.01	0 - 55		39.4-L1	3.06	17 - 55
38.0-L1.5	3.65	0 - 55		39.0-L1.5	2.76	17 - 55
37.3-L2	5.61	0 - 55		38.6-L2	4.48	17 - 55
39.4-O1	6.37	0 - 55		38.0-O1	6.48	17 - 55
44.2-O2	6.52	0 - 55		42.6-O2	6.75	17 - 55
57.7-O3	8.88	0 - 55		54.3-O3	9.63	17 - 55
73.8-O4	9.95	0 - 55		68.2-O4	10.93	17 - 55

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	30,200,991.75-	0.00	30,200,991.75-
TOTAL DATA	30,200,991.75-	0.00	30,200,991.75-
8	178,454,462.64	0.00	178,454,462.64
TOTAL DATA LESS CD 8	208,655,454.39-	0.00	208,655,454.39-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	208,189,199	43,602	0.0002	0.9998	100.00
0.5	201,909,524	103,756	0.0005	0.9995	99.98
1.5	196,792,066	123,121	0.0006	0.9994	99.93
2.5	190,612,621	150,655	0.0008	0.9992	99.87
3.5	186,418,786	171,922	0.0009	0.9991	99.79
4.5	175,134,314	187,045	0.0011	0.9989	99.69
5.5	153,973,746	171,323	0.0011	0.9989	99.59
6.5	143,505,510	160,078	0.0011	0.9989	99.48
7.5	133,215,033	176,496	0.0013	0.9987	99.37
8.5	129,276,207	230,118	0.0018	0.9982	99.23
9.5	125,266,759	249,090	0.0020	0.9980	99.06
10.5	121,282,778	249,199	0.0021	0.9979	98.86
11.5	116,399,085	231,057	0.0020	0.9980	98.66
12.5	108,282,718	266,970	0.0025	0.9975	98.46
13.5	103,745,144	196,682	0.0019	0.9981	98.22
14.5	101,907,294	251,312	0.0025	0.9975	98.03
15.5	100,332,049	282,374	0.0028	0.9972	97.79
16.5	99,925,051	675,764	0.0068	0.9932	97.52
17.5	98,635,120	694,416	0.0070	0.9930	96.86
18.5	97,781,678	470,545	0.0048	0.9952	96.17
19.5	96,956,626	354,863	0.0037	0.9963	95.71
20.5	95,911,291	364,036	0.0038	0.9962	95.36
21.5	95,287,506	538,098	0.0056	0.9944	95.00
22.5	93,947,963	511,841	0.0054	0.9946	94.46
23.5	93,118,553	920,806	0.0099	0.9901	93.95
24.5	92,046,936	1,305,130	0.0142	0.9858	93.02
25.5	90,440,879	881,639	0.0097	0.9903	91.70
26.5	89,125,510	872,881	0.0098	0.9902	90.81
27.5	85,942,895	898,198	0.0105	0.9895	89.92
28.5	84,077,091	1,624,095	0.0193	0.9807	88.98
29.5	82,439,441	1,235,071	0.0150	0.9850	87.26
30.5	77,314,104	1,933,421	0.0250	0.9750	85.95
31.5	59,163,400	1,091,551	0.0184	0.9816	83.80
32.5	48,441,430	809,674	0.0167	0.9833	82.26
33.5	44,583,001	824,842	0.0185	0.9815	80.88
34.5	43,755,979	665,606	0.0152	0.9848	79.38
35.5	42,066,428	1,062,935	0.0253	0.9747	78.18
36.5	38,889,836	863,086	0.0222	0.9778	76.20
37.5	35,768,201	1,396,624	0.0390	0.9610	74.51
38.5	30,281,012	976,329	0.0322	0.9678	71.60

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,558,922	1,125,568	0.0522	0.9478	69.29
40.5	19,839,547	755,743	0.0381	0.9619	65.67
41.5	17,663,589	635,157	0.0360	0.9640	63.17
42.5	15,643,909	595,717	0.0381	0.9619	60.90
43.5	10,683,709	500,217	0.0468	0.9532	58.58
44.5	8,714,996	611,437	0.0702	0.9298	55.84
45.5	4,026,895	348,560	0.0866	0.9134	51.92
46.5	3,053,512	219,929	0.0720	0.9280	47.43
47.5	2,636,297	243,776	0.0925	0.9075	44.01
48.5	2,291,234	257,097	0.1122	0.8878	39.94
49.5	2,022,119	220,648	0.1091	0.8909	35.46
50.5	1,455,393	179,174	0.1231	0.8769	31.59
51.5	1,228,947	186,003	0.1514	0.8486	27.70
52.5	564,960	47,811	0.0846	0.9154	23.51
53.5	390,562	37,272	0.0954	0.9046	21.52
54.5	111,823	13,267	0.1186	0.8814	19.47
55.5	62,562	5,700	0.0911	0.9089	17.16
56.5	13,691	937	0.0684	0.9316	15.59
57.5	5,380	727	0.1351	0.8649	14.53
58.5					12.56
TOTAL	4,324,110,811	30,200,991			

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1929-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
57.5-S0	7.23	0 - 50		51.1-S0	7.69	31 - 50
53.2-S0.5	5.79	0 - 50		49.5-S0.5	6.51	31 - 50
50.0-S1	4.17	0 - 50		48.3-S1	5.28	31 - 50
47.8-S1.5	2.69	0 - 50		47.3-S1.5	3.84	31 - 50
46.0-S2	1.65	0 - 50		46.4-S2	2.43	31 - 50
44.9-S2.5	1.94	0 - 50		45.7-S2.5	1.52	31 - 50
43.9-S3	3.56	0 - 50		45.1-S3	2.57	31 - 50
66.2-R0.5	9.86	0 - 50		NOT FITTED		
57.3-R1	8.55	0 - 50		48.6-R1	7.51	31 - 50
52.1-R1.5	6.90	0 - 50		47.0-R1.5	6.00	31 - 50
48.3-R2	4.71	0 - 50		45.8-R2	4.34	31 - 50
46.0-R2.5	2.55	0 - 50		44.9-R2.5	2.29	31 - 50
44.3-R3	0.53	0 - 50		44.3-R3	0.82	31 - 50
42.7-R4	4.85	0 - 50		43.6-R4	5.11	31 - 50
42.1-R5	10.64	0 - 50		43.4-R5	12.65	31 - 50
74.2-L0	8.96	0 - 50		NOT FITTED		
65.9-L0.5	7.73	0 - 50		NOT FITTED		
59.7-L1	6.29	0 - 50		NOT FITTED		
55.1-L1.5	4.73	0 - 50		52.6-L1.5	6.07	31 - 50
51.6-L2	3.02	0 - 50		51.1-L2	4.59	31 - 50
49.0-L2.5	1.82	0 - 50		49.2-L2.5	2.87	31 - 50
46.9-L3	2.33	0 - 50		47.9-L3	2.09	31 - 50
43.8-L4	5.73	0 - 50		45.2-L4	5.77	31 - 50
77.9-O1	10.57	0 - 50		NOT FITTED		
87.6-O2	10.56	0 - 50		NOT FITTED		
125.6-O3	10.80	0 - 50		NOT FITTED		
168.5-O4	10.92	0 - 50		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	152,160,591	32,535	0.0002	0.9998	100.00
0.5	145,858,522	77,402	0.0005	0.9995	99.98
1.5	142,019,700	93,492	0.0007	0.9993	99.93
2.5	138,458,595	110,495	0.0008	0.9992	99.86
3.5	137,170,137	128,898	0.0009	0.9991	99.78
4.5	131,353,802	144,087	0.0011	0.9989	99.69
5.5	120,846,902	129,490	0.0011	0.9989	99.58
6.5	111,242,105	117,059	0.0011	0.9989	99.47
7.5	103,088,702	116,479	0.0011	0.9989	99.37
8.5	101,286,071	159,797	0.0016	0.9984	99.25
9.5	104,402,061	171,982	0.0016	0.9984	99.10
10.5	102,974,732	171,161	0.0017	0.9983	98.93
11.5	105,515,191	168,310	0.0016	0.9984	98.77
12.5	98,657,905	211,216	0.0021	0.9979	98.61
13.5	94,585,974	139,663	0.0015	0.9985	98.40
14.5	93,032,057	185,280	0.0020	0.9980	98.26
15.5	91,552,043	212,441	0.0023	0.9977	98.06
16.5	92,134,932	599,724	0.0065	0.9935	97.83
17.5	91,060,068	593,282	0.0065	0.9935	97.20
18.5	91,885,956	389,273	0.0042	0.9958	96.56
19.5	91,621,074	271,334	0.0030	0.9970	96.15
20.5	91,742,558	285,968	0.0031	0.9969	95.87
21.5	91,398,406	454,437	0.0050	0.9950	95.57
22.5	90,469,370	435,190	0.0048	0.9952	95.09
23.5	89,806,742	811,241	0.0090	0.9910	94.64
24.5	89,121,143	1,224,871	0.0137	0.9863	93.78
25.5	87,991,229	800,873	0.0091	0.9909	92.49
26.5	87,043,789	791,039	0.0091	0.9909	91.65
27.5	83,995,017	831,516	0.0099	0.9901	90.82
28.5	82,338,103	1,557,441	0.0189	0.9811	89.92
29.5	80,973,629	1,175,135	0.0145	0.9855	88.22
30.5	76,100,491	1,861,973	0.0245	0.9755	86.94
31.5	58,229,405	1,032,549	0.0177	0.9823	84.81
32.5	47,838,524	764,323	0.0160	0.9840	83.31
33.5	44,063,549	794,084	0.0180	0.9820	81.98
34.5	43,319,525	636,589	0.0147	0.9853	80.50
35.5	41,700,707	1,030,561	0.0247	0.9753	79.32
36.5	38,595,849	844,442	0.0219	0.9781	77.36
37.5	35,526,076	1,379,575	0.0388	0.9612	75.66
38.5	30,075,810	957,898	0.0318	0.9682	72.72

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,393,818	1,105,699	0.0517	0.9483	70.41
40.5	19,712,391	740,065	0.0375	0.9625	66.77
41.5	17,587,193	622,338	0.0354	0.9646	64.26
42.5	15,588,328	585,043	0.0375	0.9625	61.99
43.5	10,648,081	495,077	0.0465	0.9535	59.66
44.5	8,697,400	609,079	0.0700	0.9300	56.89
45.5	4,013,047	346,424	0.0863	0.9137	52.90
46.5	3,043,166	218,088	0.0717	0.9283	48.34
47.5	2,630,314	242,300	0.0921	0.9079	44.87
48.5	2,288,589	256,391	0.1120	0.8880	40.74
49.5	2,020,434	219,846	0.1088	0.8912	36.18
50.5	1,455,342	179,123	0.1231	0.8769	32.24
51.5	1,228,947	186,003	0.1514	0.8486	28.27
52.5	564,960	47,811	0.0846	0.9154	23.99
53.5	390,562	37,272	0.0954	0.9046	21.96
54.5	111,823	13,267	0.1186	0.8814	19.87
55.5	62,562	5,700	0.0911	0.9089	17.51
56.5	13,691	937	0.0684	0.9316	15.91
57.5	5,380	727	0.1351	0.8649	14.82
58.5					12.82
TOTAL	3,742,693,070	27,804,295			

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1939-2023			002	EXPERIENCE BAND 1990-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
57.7-S0	8.04	0 - 51		51.2-S0	8.74	31 - 51
53.6-S0.5	6.59	0 - 51		49.7-S0.5	7.51	31 - 51
50.4-S1	4.92	0 - 51		48.5-S1	6.21	31 - 51
48.2-S1.5	3.37	0 - 51		47.5-S1.5	4.68	31 - 51
46.5-S2	2.06	0 - 51		46.7-S2	3.18	31 - 51
45.4-S2.5	1.73	0 - 51		46.0-S2.5	1.85	31 - 51
44.5-S3	3.00	0 - 51		45.5-S3	2.20	31 - 51
43.2-S4	7.27	0 - 51		44.5-S4	7.72	31 - 51
66.1-R0.5	10.68	0 - 51		NOT FITTED		
57.4-R1	9.31	0 - 51		48.7-R1	8.51	31 - 51
52.3-R1.5	7.59	0 - 51		47.2-R1.5	6.92	31 - 51
48.7-R2	5.41	0 - 51		46.0-R2	5.16	31 - 51
46.5-R2.5	3.22	0 - 51		45.3-R2.5	3.08	31 - 51
44.8-R3	0.79	0 - 51		44.7-R3	1.09	31 - 51
43.3-R4	4.26	0 - 51		44.1-R4	4.49	31 - 51
42.7-R5	10.12	0 - 51		43.8-R5	12.36	31 - 51
74.1-L0	9.80	0 - 51		NOT FITTED		
66.1-L0.5	8.56	0 - 51		NOT FITTED		
60.0-L1	7.12	0 - 51		54.8-L1	8.67	31 - 51
55.5-L1.5	5.53	0 - 51		52.8-L1.5	7.09	31 - 51
52.0-L2	3.74	0 - 51		51.3-L2	5.54	31 - 51
49.5-L2.5	2.36	0 - 51		49.5-L2.5	3.70	31 - 51
47.4-L3	2.20	0 - 51		48.2-L3	2.46	31 - 51
44.4-L4	5.14	0 - 51		45.6-L4	5.23	31 - 51
43.2-L5	9.30	0 - 51		44.5-L5	11.10	31 - 51
77.5-O1	11.42	0 - 51		NOT FITTED		
87.1-O2	11.41	0 - 51		NOT FITTED		
124.7-O3	11.66	0 - 51		NOT FITTED		
167.3-O4	11.79	0 - 51		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,555,081	26,492	0.0002	0.9998	100.00
0.5	101,976,717	59,120	0.0006	0.9994	99.98
1.5	97,167,568	78,925	0.0008	0.9992	99.92
2.5	91,802,884	92,028	0.0010	0.9990	99.84
3.5	87,951,070	100,464	0.0011	0.9989	99.74
4.5	76,885,066	97,966	0.0013	0.9987	99.62
5.5	56,113,963	75,625	0.0013	0.9987	99.50
6.5	46,187,341	68,139	0.0015	0.9985	99.36
7.5	38,499,922	62,990	0.0016	0.9984	99.21
8.5	35,673,030	65,726	0.0018	0.9982	99.05
9.5	31,805,558	67,657	0.0021	0.9979	98.87
10.5	32,336,685	65,445	0.0020	0.9980	98.66
11.5	46,016,656	71,103	0.0015	0.9985	98.46
12.5	49,145,448	76,545	0.0016	0.9984	98.31
13.5	48,364,029	49,790	0.0010	0.9990	98.15
14.5	46,675,663	28,686	0.0006	0.9994	98.05
15.5	46,562,417	97,908	0.0021	0.9979	97.99
16.5	48,950,524	423,809	0.0087	0.9913	97.79
17.5	50,765,919	411,710	0.0081	0.9919	96.94
18.5	55,496,465	259,548	0.0047	0.9953	96.15
19.5	65,210,837	159,691	0.0024	0.9976	95.70
20.5	65,178,253	188,018	0.0029	0.9971	95.47
21.5	66,756,470	290,560	0.0044	0.9956	95.19
22.5	67,719,490	331,878	0.0049	0.9951	94.78
23.5	73,836,491	633,367	0.0086	0.9914	94.32
24.5	75,441,257	1,164,352	0.0154	0.9846	93.51
25.5	80,964,197	717,230	0.0089	0.9911	92.06
26.5	80,947,066	734,231	0.0091	0.9909	91.25
27.5	78,283,809	748,747	0.0096	0.9904	90.42
28.5	76,776,397	1,472,858	0.0192	0.9808	89.56
29.5	75,316,613	1,098,957	0.0146	0.9854	87.84
30.5	71,157,187	1,787,557	0.0251	0.9749	86.56
31.5	53,276,201	952,761	0.0179	0.9821	84.38
32.5	44,079,091	658,852	0.0149	0.9851	82.87
33.5	40,785,165	713,681	0.0175	0.9825	81.63
34.5	40,987,447	558,541	0.0136	0.9864	80.21
35.5	39,572,022	929,388	0.0235	0.9765	79.11
36.5	36,792,905	777,737	0.0211	0.9789	77.25
37.5	33,827,218	1,297,621	0.0384	0.9616	75.62
38.5	28,648,006	880,920	0.0307	0.9693	72.72

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,308,410	1,031,442	0.0508	0.9492	70.48
40.5	18,881,667	690,946	0.0366	0.9634	66.90
41.5	16,804,525	577,446	0.0344	0.9656	64.46
42.5	14,929,874	541,275	0.0363	0.9637	62.24
43.5	10,141,978	451,072	0.0445	0.9555	59.98
44.5	8,323,111	564,161	0.0678	0.9322	57.32
45.5	3,780,617	328,091	0.0868	0.9132	53.43
46.5	2,940,540	199,309	0.0678	0.9322	48.80
47.5	2,557,175	223,096	0.0872	0.9128	45.49
48.5	2,246,575	239,310	0.1065	0.8935	41.52
49.5	2,001,887	213,695	0.1067	0.8933	37.10
50.5	1,442,114	172,623	0.1197	0.8803	33.14
51.5	1,222,219	182,601	0.1494	0.8506	29.17
52.5	561,634	45,986	0.0819	0.9181	24.81
53.5	389,061	36,178	0.0930	0.9070	22.78
54.5	111,416	12,860	0.1154	0.8846	20.66
55.5	62,562	5,700	0.0911	0.9089	18.28
56.5	13,691	937	0.0684	0.9316	16.61
57.5	5,380	727	0.1351	0.8649	15.47
58.5					13.38
TOTAL	2,498,212,563	23,894,078			

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1954-2023			003	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
55.2-S0	8.85	0 - 53		49.5-S0	9.86	31 - 53
51.9-S0.5	7.26	0 - 53		48.5-S0.5	8.50	31 - 53
49.3-S1	5.53	0 - 53		47.7-S1	7.13	31 - 53
47.5-S1.5	3.87	0 - 53		46.9-S1.5	5.43	31 - 53
46.1-S2	2.56	0 - 53		46.4-S2	3.87	31 - 53
45.2-S2.5	2.15	0 - 53		45.9-S2.5	2.39	31 - 53
44.5-S3	3.27	0 - 53		45.5-S3	2.45	31 - 53
43.5-S4	7.53	0 - 53		44.8-S4	7.90	31 - 53
61.5-R0.5	11.60	0 - 53		49.6-R0.5	11.08	31 - 53
54.5-R1	9.94	0 - 53		47.3-R1	9.39	31 - 53
50.5-R1.5	7.96	0 - 53		46.3-R1.5	7.59	31 - 53
47.7-R2	5.62	0 - 53		45.5-R2	5.69	31 - 53
45.9-R2.5	3.13	0 - 53		45.0-R2.5	3.33	31 - 53
44.6-R3	0.86	0 - 53		44.7-R3	1.31	31 - 53
43.5-R4	4.70	0 - 53		44.3-R4	4.91	31 - 53
43.1-R5	10.55	0 - 53		44.3-R5	12.68	31 - 53
69.6-L0	10.90	0 - 53		NOT FITTED		
62.9-L0.5	9.56	0 - 53		54.9-L0.5	10.90	31 - 53
57.8-L1	8.08	0 - 53		53.1-L1	9.99	31 - 53
54.0-L1.5	6.33	0 - 53		51.5-L1.5	8.30	31 - 53
51.1-L2	4.57	0 - 53		50.4-L2	6.71	31 - 53
48.9-L2.5	3.10	0 - 53		49.0-L2.5	4.75	31 - 53
47.2-L3	2.73	0 - 53		47.9-L3	3.36	31 - 53
44.5-L4	5.37	0 - 53		45.7-L4	5.32	31 - 53
43.6-L5	9.40	0 - 53		44.9-L5	11.08	31 - 53
71.0-O1	12.58	0 - 53		NOT FITTED		
79.8-O2	12.57	0 - 53		NOT FITTED		
113.5-O3	12.94	0 - 53		NOT FITTED		
151.7-O4	13.12	0 - 53		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,570,180	12,336	0.0006	0.9994	100.00
0.5	26,473,598	31,627	0.0012	0.9988	99.94
1.5	42,542,538	56,414	0.0013	0.9987	99.82
2.5	46,743,973	70,560	0.0015	0.9985	99.69
3.5	52,788,675	82,259	0.0016	0.9984	99.54
4.5	45,438,957	76,564	0.0017	0.9983	99.39
5.5	28,215,239	50,865	0.0018	0.9982	99.22
6.5	21,652,635	42,521	0.0020	0.9980	99.04
7.5	16,220,225	35,540	0.0022	0.9978	98.84
8.5	20,341,725	48,434	0.0024	0.9976	98.63
9.5	20,797,472	56,491	0.0027	0.9973	98.39
10.5	18,629,353	52,503	0.0028	0.9972	98.13
11.5	15,216,979	43,765	0.0029	0.9971	97.85
12.5	7,399,452	23,555	0.0032	0.9968	97.57
13.5	3,729,478	12,262	0.0033	0.9967	97.26
14.5	2,237,886	8,606	0.0038	0.9962	96.94
15.5	1,266,633	5,170	0.0041	0.9959	96.56
16.5	1,841,583	8,129	0.0044	0.9956	96.17
17.5	1,484,844	8,064	0.0054	0.9946	95.75
18.5	2,138,549	10,852	0.0051	0.9949	95.23
19.5	2,099,034	12,717	0.0061	0.9939	94.74
20.5	1,550,898	9,587	0.0062	0.9938	94.17
21.5	1,591,623	9,696	0.0061	0.9939	93.59
22.5	1,228,398	8,811	0.0072	0.9928	93.02
23.5	3,293,236	24,255	0.0074	0.9926	92.35
24.5	4,122,576	40,403	0.0098	0.9902	91.67
25.5	3,795,357	35,230	0.0093	0.9907	90.77
26.5	7,388,500	61,335	0.0083	0.9917	89.93
27.5	22,006,921	221,360	0.0101	0.9899	89.18
28.5	30,942,526	408,603	0.0132	0.9868	88.28
29.5	33,737,862	426,213	0.0126	0.9874	87.12
30.5	29,423,695	343,145	0.0117	0.9883	86.02
31.5	13,953,201	158,761	0.0114	0.9886	85.02
32.5	6,424,813	88,822	0.0138	0.9862	84.05
33.5	5,715,766	102,279	0.0179	0.9821	82.89
34.5	10,034,677	175,284	0.0175	0.9825	81.40
35.5	17,263,138	325,954	0.0189	0.9811	79.98
36.5	15,473,973	378,957	0.0245	0.9755	78.47
37.5	14,403,414	272,357	0.0189	0.9811	76.55
38.5	11,580,083	237,111	0.0205	0.9795	75.10

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,492,102	206,087	0.0243	0.9757	73.56
40.5	9,354,240	308,613	0.0330	0.9670	71.78
41.5	12,284,872	336,195	0.0274	0.9726	69.41
42.5	11,285,919	396,336	0.0351	0.9649	67.51
43.5	6,755,580	210,681	0.0312	0.9688	65.14
44.5	5,196,164	149,409	0.0288	0.9712	63.11
45.5	984,483	33,495	0.0340	0.9660	61.29
46.5	746,296	25,588	0.0343	0.9657	59.21
47.5	581,635	36,244	0.0623	0.9377	57.18
48.5	1,041,591	44,464	0.0427	0.9573	53.62
49.5	1,145,847	71,441	0.0623	0.9377	51.33
50.5	1,040,011	55,704	0.0536	0.9464	48.13
51.5	984,284	59,720	0.0607	0.9393	45.55
52.5	504,255	28,678	0.0569	0.9431	42.79
53.5	359,023	21,292	0.0593	0.9407	40.35
54.5	105,748	7,192	0.0680	0.9320	37.96
55.5	62,562	5,700	0.0911	0.9089	35.38
56.5	13,691	937	0.0684	0.9316	32.15
57.5	5,380	727	0.1351	0.8649	29.95
58.5					25.91
TOTAL	693,703,347	6,075,900			

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1965-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
60.0-S0	4.95	0 - 53		55.7-S0	5.41	32 - 53
55.7-S0.5	3.50	0 - 53		53.7-S0.5	4.19	32 - 53
52.4-S1	2.02	0 - 53		52.2-S1	2.92	32 - 53
50.1-S1.5	1.29	0 - 53		50.8-S1.5	1.43	32 - 53
48.3-S2	2.54	0 - 53		49.8-S2	0.90	32 - 53
47.2-S2.5	3.93	0 - 53		48.9-S2.5	2.47	32 - 53
68.6-R0.5	7.62	0 - 53			NOT FITTED	
59.7-R1	6.27	0 - 53		53.0-R1	5.38	32 - 53
54.4-R1.5	4.54	0 - 53		50.9-R1.5	3.85	32 - 53
50.6-R2	2.31	0 - 53		49.4-R2	2.17	32 - 53
48.3-R2.5	0.22	0 - 53		48.2-R2.5	0.33	32 - 53
46.6-R3	2.52	0 - 53		47.4-R3	2.27	32 - 53
45.0-R4	7.29	0 - 53		46.5-R4	7.24	32 - 53
77.1-L0	6.72	0 - 53			NOT FITTED	
68.7-L0.5	5.47	0 - 53			NOT FITTED	
62.4-L1	4.05	0 - 53		59.6-L1	5.19	32 - 53
57.6-L1.5	2.52	0 - 53		56.9-L1.5	3.61	32 - 53
54.1-L2	1.66	0 - 53		55.0-L2	2.09	32 - 53
51.4-L2.5	2.23	0 - 53		52.8-L2.5	1.12	32 - 53
49.3-L3	4.14	0 - 53		51.2-L3	2.86	32 - 53
80.5-O1	8.37	0 - 53			NOT FITTED	
90.5-O2	8.37	0 - 53			NOT FITTED	
129.7-O3	8.63	0 - 53			NOT FITTED	
173.9-O4	8.76	0 - 53			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 357.00 UNDERGROUND CONDUIT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
TOTAL DATA	0.00 0.00 0.00
8	1,736,138.80 0.00 1,736,138.80
TOTAL DATA LESS CD 8	1,736,138.80- 0.00 1,736,138.80-

NOVA SCOTIA POWER, INC.

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023 001 EXPERIENCE BAND 2009-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	446,921		0.0000	1.0000	100.00
0.5	442,234		0.0000	1.0000	100.00
1.5	436,162		0.0000	1.0000	100.00
2.5	396,790		0.0000	1.0000	100.00
3.5	23,307		0.0000	1.0000	100.00
4.5	22,677		0.0000	1.0000	100.00
5.5	3,605		0.0000	1.0000	100.00
6.5	7,958		0.0000	1.0000	100.00
7.5	17,820		0.0000	1.0000	100.00
8.5	20,238		0.0000	1.0000	100.00
9.5	16,633		0.0000	1.0000	100.00
10.5	12,280		0.0000	1.0000	100.00
11.5	2,417		0.0000	1.0000	100.00
12.5					100.00
13.5					
14.5					
15.5					
16.5					
17.5					
18.5	149,543		0.0000		
19.5	149,543		0.0000		
20.5	149,626		0.0000		
21.5	149,626		0.0000		
22.5	1,078,116		0.0000		
23.5	1,078,733		0.0000		
24.5	1,096,047		0.0000		
25.5	1,096,047		0.0000		
26.5	18,014		0.0000		
27.5	17,397		0.0000		
28.5					
TOTAL	6,831,734				

NOVA SCOTIA POWER, INC.

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L	I N P U T	D A T A -----
	AGED	UNAGED	TOTAL
0	124,747.90-	0.00	124,747.90-
TOTAL DATA	124,747.90-	0.00	124,747.90-
8	7,345,546.49	0.00	7,345,546.49
TOTAL DATA LESS CD 8	7,470,294.39-	0.00	7,470,294.39-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,316,456	30	0.0000	1.0000	100.00
0.5	7,375,005	88	0.0000	1.0000	100.00
1.5	7,361,116	28	0.0000	1.0000	100.00
2.5	7,428,550	177	0.0000	1.0000	100.00
3.5	2,231,733	104	0.0000	1.0000	100.00
4.5	1,605,341	90	0.0001	0.9999	99.99
5.5	914,711	323	0.0004	0.9996	99.99
6.5	914,388	2,003	0.0022	0.9978	99.95
7.5	859,428	761	0.0009	0.9991	99.73
8.5	849,312	752	0.0009	0.9991	99.64
9.5	848,560		0.0000	1.0000	99.55
10.5	842,950		0.0000	1.0000	99.55
11.5	397,376	16	0.0000	1.0000	99.55
12.5	299,067	5	0.0000	1.0000	99.55
13.5	228,072	37	0.0002	0.9998	99.55
14.5	228,035	293	0.0013	0.9987	99.53
15.5	227,742	334	0.0015	0.9985	99.41
16.5	227,408	793	0.0035	0.9965	99.26
17.5	226,615	784	0.0035	0.9965	98.91
18.5	225,831	9,584	0.0424	0.9576	98.57
19.5	212,724	14,429	0.0678	0.9322	94.39
20.5	198,295	5,306	0.0268	0.9732	87.99
21.5	192,578	27,938	0.1451	0.8549	85.63
22.5	164,641	18,385	0.1117	0.8883	73.21
23.5	127,108	42,489	0.3343	0.6657	65.03
24.5	57,888		0.0000	1.0000	43.29
25.5	57,373		0.0000	1.0000	43.29
26.5	28,576		0.0000	1.0000	43.29
27.5	17,902		0.0000	1.0000	43.29
28.5					43.29
TOTAL	41,664,780	124,749			

NOVA SCOTIA POWER, INC.

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023			001	EXPERIENCE BAND 1998-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
51.3-S0	10.26	0 - 25		NOT FITTED		
43.7-S0.5	9.80	0 - 25		NOT FITTED		
37.7-S1	9.03	0 - 25		NOT FITTED		
34.1-S1.5	8.44	0 - 25		NOT FITTED		
31.1-S2	7.51	0 - 25		NOT FITTED		
29.3-S2.5	6.83	0 - 25		NOT FITTED		
27.7-S3	5.81	0 - 25		NOT FITTED		
25.4-S4	3.38	0 - 25		NOT FITTED		
24.2-S5	1.49	0 - 25		NOT FITTED		
23.6-S6	4.08	0 - 25		NOT FITTED		
78.7-R0.5	11.32	0 - 25		NOT FITTED		
60.6-R1	11.12	0 - 25		NOT FITTED		
48.4-R1.5	10.80	0 - 25		NOT FITTED		
39.1-R2	10.09	0 - 25		NOT FITTED		
33.9-R2.5	9.38	0 - 25		NOT FITTED		
30.1-R3	8.26	0 - 25		NOT FITTED		
26.4-R4	6.04	0 - 25		NOT FITTED		
24.4-R5	2.22	0 - 25		NOT FITTED		
75.6-L0	10.77	0 - 25		NOT FITTED		
61.0-L0.5	10.45	0 - 25		NOT FITTED		
49.5-L1	9.73	0 - 25		NOT FITTED		
42.5-L1.5	9.27	0 - 25		NOT FITTED		
36.8-L2	8.25	0 - 25		NOT FITTED		
33.4-L2.5	7.70	0 - 25		NOT FITTED		
30.5-L3	6.55	0 - 25		NOT FITTED		
26.8-L4	4.80	0 - 25		NOT FITTED		
25.0-L5	2.22	0 - 25		NOT FITTED		
99.1-O1	11.41	0 - 25		NOT FITTED		
111.3-O2	11.40	0 - 25		NOT FITTED		
163.1-O3	11.42	0 - 25		NOT FITTED		
200.2-O4	11.29	0 - 25		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,238,238		0.0000	1.0000	100.00
0.5	5,864,074		0.0000	1.0000	100.00
1.5	6,513,468		0.0000	1.0000	100.00
2.5	6,513,468		0.0000	1.0000	100.00
3.5	1,369,785		0.0000	1.0000	100.00
4.5	752,851		0.0000	1.0000	100.00
5.5	62,311		0.0000	1.0000	100.00
6.5	67,921		0.0000	1.0000	100.00
7.5	460,539		0.0000	1.0000	100.00
8.5	549,477		0.0000	1.0000	100.00
9.5	620,468		0.0000	1.0000	100.00
10.5	614,858		0.0000	1.0000	100.00
11.5	169,284		0.0000	1.0000	100.00
12.5	70,991		0.0000	1.0000	100.00
13.5					100.00
14.5					
15.5	3,523		0.0000		
16.5	3,523		0.0000		
17.5	3,934		0.0000		
18.5	3,934		0.0000		
19.5	19,559		0.0000		
20.5	46,290		0.0000		
21.5	46,394		0.0000		
22.5	75,190		0.0000		
23.5	66,717		0.0000		
24.5	57,888		0.0000		
25.5	57,373		0.0000		
26.5	28,576		0.0000		
27.5	17,902		0.0000		
28.5					
TOTAL	29,298,536				

NOVA SCOTIA POWER, INC.

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 359.00 ROADS, TRAILS AND BRIDGES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L	I N P U T	D A T A -----
	AGED	UNAGED	TOTAL
0	2,690.00-	0.00	2,690.00-
TOTAL DATA	2,690.00-	0.00	2,690.00-
8	344,182.75	0.00	344,182.75
TOTAL DATA LESS CD 8	346,872.75-	0.00	346,872.75-

ORIGINAL LIFE TABLE

001

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1957-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	343,038		0.0000	1.0000	100.00
0.5	166,567		0.0000	1.0000	100.00
1.5	167,380		0.0000	1.0000	100.00
2.5	167,680		0.0000	1.0000	100.00
3.5	169,069		0.0000	1.0000	100.00
4.5	169,069		0.0000	1.0000	100.00
5.5	169,069		0.0000	1.0000	100.00
6.5	169,069		0.0000	1.0000	100.00
7.5	169,069	1,107	0.0065	0.9935	100.00
8.5	168,807	5	0.0000	1.0000	99.35
9.5	168,802	125	0.0007	0.9993	99.34
10.5	168,236	67	0.0004	0.9996	99.27
11.5	168,169	58	0.0003	0.9997	99.23
12.5	168,111		0.0000	1.0000	99.19
13.5	168,111		0.0000	1.0000	99.19
14.5	168,111		0.0000	1.0000	99.19
15.5	168,111		0.0000	1.0000	99.19
16.5	168,138	847	0.0050	0.9950	99.19
17.5	167,533	81	0.0005	0.9995	98.70
18.5	167,671	88	0.0005	0.9995	98.65
19.5	167,583	1	0.0000	1.0000	98.60
20.5	167,582	7	0.0000	1.0000	98.60
21.5	167,575	8	0.0000	1.0000	98.59
22.5	167,567		0.0000	1.0000	98.59
23.5	167,567		0.0000	1.0000	98.59
24.5	167,567	19	0.0001	0.9999	98.59
25.5	167,548	154	0.0009	0.9991	98.58
26.5	166,489	123	0.0007	0.9993	98.48
27.5	166,366		0.0000	1.0000	98.41
28.5	161,495		0.0000	1.0000	98.41
29.5	161,495		0.0000	1.0000	98.41
30.5	160,996		0.0000	1.0000	98.41
31.5	123,027		0.0000	1.0000	98.41
32.5	123,027		0.0000	1.0000	98.41
33.5	123,027		0.0000	1.0000	98.41
34.5	123,027		0.0000	1.0000	98.41
35.5	123,027		0.0000	1.0000	98.41
36.5	123,027		0.0000	1.0000	98.41
37.5	123,027		0.0000	1.0000	98.41
38.5	122,574		0.0000	1.0000	98.41

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,541		0.0000	1.0000	98.41
40.5	64,541		0.0000	1.0000	98.41
41.5	64,541		0.0000	1.0000	98.41
42.5	64,541		0.0000	1.0000	98.41
43.5	64,541		0.0000	1.0000	98.41
44.5	43,207		0.0000	1.0000	98.41
45.5	42,537		0.0000	1.0000	98.41
46.5	40,933		0.0000	1.0000	98.41
47.5	40,933		0.0000	1.0000	98.41
48.5	40,933		0.0000	1.0000	98.41
49.5	40,933		0.0000	1.0000	98.41
50.5	40,933		0.0000	1.0000	98.41
51.5	40,933		0.0000	1.0000	98.41
52.5	35,113		0.0000	1.0000	98.41
53.5	35,113		0.0000	1.0000	98.41
54.5	31,817		0.0000	1.0000	98.41
55.5	30,046		0.0000	1.0000	98.41
56.5	30,046		0.0000	1.0000	98.41
57.5	30,046		0.0000	1.0000	98.41
58.5	30,046		0.0000	1.0000	98.41
59.5	28,711		0.0000	1.0000	98.41
60.5	28,711		0.0000	1.0000	98.41
61.5	28,711		0.0000	1.0000	98.41
62.5	28,601		0.0000	1.0000	98.41
63.5	27,829		0.0000	1.0000	98.41
64.5	27,817		0.0000	1.0000	98.41
65.5	27,817		0.0000	1.0000	98.41
66.5	2,252		0.0000	1.0000	98.41
67.5	2,252		0.0000	1.0000	98.41
68.5	1,564		0.0000	1.0000	98.41
69.5	1,331		0.0000	1.0000	98.41
70.5					98.41
TOTAL	7,595,273	2,690			

NOVA SCOTIA POWER, INC.

ACCOUNT 359.00 ROADS, TRAILS AND BRIDGES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1938-2023 001 EXPERIENCE BAND 1957-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	176,470		0.0000	1.0000	100.00
0.5					100.00
1.5					
2.5					
3.5					
4.5					
5.5					
6.5	441		0.0000		
7.5	441		0.0000		
8.5	441		0.0000		
9.5	441		0.0000		
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	905		0.0000		
23.5	905		0.0000		
24.5	5,776		0.0000		
25.5	5,776		0.0000		
26.5	5,370		0.0000		
27.5	43,339		0.0000		
28.5	38,468		0.0000		
29.5	38,468		0.0000		
30.5	37,969		0.0000		
31.5					
32.5					
33.5					
34.5	453		0.0000		
35.5	58,486		0.0000		
36.5	58,486		0.0000		
37.5	58,486		0.0000		
38.5	58,033		0.0000		

39.5		
40.5	21,334	0.0000
41.5	22,004	0.0000
42.5	23,608	0.0000
43.5	23,608	0.0000
44.5	2,274	0.0000
45.5	1,604	0.0000
46.5		
47.5		
48.5	5,820	0.0000
49.5	5,820	0.0000
50.5	9,116	0.0000
51.5	10,887	0.0000
52.5	5,067	0.0000
53.5	5,067	0.0000
54.5	1,771	0.0000
55.5	1,335	0.0000
56.5	1,335	0.0000
57.5	1,335	0.0000
58.5	1,445	0.0000
59.5	882	0.0000
60.5	894	0.0000
61.5	894	0.0000
62.5	26,349	0.0000
63.5	25,577	0.0000
64.5	26,253	0.0000
65.5	26,486	0.0000
66.5	2,252	0.0000
67.5	2,252	0.0000
68.5	1,564	0.0000
69.5	1,331	0.0000
70.5		
TOTAL	847,318	

NOVA SCOTIA POWER, INC.

ACCOUNT 359.00 ROADS, TRAILS AND BRIDGES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1953-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS, SURVEYS & CLEARING

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
0	450.00- 0.00 450.00-
9	0.01 0.00 0.01
TOTAL DATA	449.99- 0.00 449.99-
8	117,092,792.18 0.00 117,092,792.18
TOTAL DATA LESS CD 8	117,093,242.17- 0.00 117,093,242.17-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	116,079,829		0.0000	1.0000	100.00
0.5	97,382,734		0.0000	1.0000	100.00
1.5	85,555,112		0.0000	1.0000	100.00
2.5	68,533,493		0.0000	1.0000	100.00
3.5	65,672,964		0.0000	1.0000	100.00
4.5	56,348,621		0.0000	1.0000	100.00
5.5	37,859,156		0.0000	1.0000	100.00
6.5	33,945,154		0.0000	1.0000	100.00
7.5	30,631,055		0.0000	1.0000	100.00
8.5	28,129,973		0.0000	1.0000	100.00
9.5	27,770,497		0.0000	1.0000	100.00
10.5	23,679,295		0.0000	1.0000	100.00
11.5	20,895,593		0.0000	1.0000	100.00
12.5	18,740,578		0.0000	1.0000	100.00
13.5	16,492,686		0.0000	1.0000	100.00
14.5	16,088,103		0.0000	1.0000	100.00
15.5	15,033,518		0.0000	1.0000	100.00
16.5	14,648,794		0.0000	1.0000	100.00
17.5	14,291,504		0.0000	1.0000	100.00
18.5	14,171,602		0.0000	1.0000	100.00
19.5	14,013,374		0.0000	1.0000	100.00
20.5	14,029,666	1	0.0000	1.0000	100.00
21.5	13,660,492	2	0.0000	1.0000	100.00
22.5	12,413,135	2	0.0000	1.0000	100.00
23.5	11,393,653	3	0.0000	1.0000	100.00
24.5	11,013,875	9	0.0000	1.0000	100.00
25.5	10,762,092	18	0.0000	1.0000	100.00
26.5	10,421,836	25	0.0000	1.0000	100.00
27.5	9,900,527	22	0.0000	1.0000	100.00
28.5	9,388,159	14	0.0000	1.0000	100.00
29.5	8,068,409		0.0000	1.0000	100.00
30.5	7,185,655		0.0000	1.0000	100.00
31.5	5,568,414		0.0000	1.0000	100.00
32.5	4,977,166	45	0.0000	1.0000	100.00
33.5	4,523,824	27	0.0000	1.0000	100.00
34.5	3,999,776	104	0.0000	1.0000	100.00
35.5	3,667,656	38	0.0000	1.0000	99.99
36.5	3,444,490	8	0.0000	1.0000	99.99
37.5	3,207,645	1	0.0000	1.0000	99.99
38.5	3,077,498	6	0.0000	1.0000	99.99

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS, SURVEYS & CLEARING

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 35.7 PLACEMENT BAND 1934-2023		001		EXPERIENCE ANALYSIS EXPERIENCE BAND 1975-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,914,054	1	0.0000	1.0000	99.99	
40.5	2,795,159	31	0.0000	1.0000	99.99	
41.5	2,454,858		0.0000	1.0000	99.99	
42.5	2,320,736		0.0000	1.0000	99.99	
43.5	2,042,089		0.0000	1.0000	99.99	
44.5	1,481,004	93	0.0001	0.9999	99.99	
45.5	1,317,663		0.0000	1.0000	99.99	
46.5	1,192,709		0.0000	1.0000	99.99	
47.5	1,040,343		0.0000	1.0000	99.99	
48.5	1,012,963		0.0000	1.0000	99.99	
49.5	1,002,902		0.0000	1.0000	99.99	
50.5	982,484		0.0000	1.0000	99.99	
51.5	908,424		0.0000	1.0000	99.99	
52.5	824,324		0.0000	1.0000	99.99	
53.5	820,128		0.0000	1.0000	99.99	
54.5	809,436		0.0000	1.0000	99.99	
55.5	795,101		0.0000	1.0000	99.99	
56.5	789,430		0.0000	1.0000	99.99	
57.5	749,727		0.0000	1.0000	99.99	
58.5	743,677		0.0000	1.0000	99.99	
59.5	739,874		0.0000	1.0000	99.99	
60.5	732,155		0.0000	1.0000	99.99	
61.5	726,141		0.0000	1.0000	99.99	
62.5	708,357		0.0000	1.0000	99.99	
63.5	692,965		0.0000	1.0000	99.99	
64.5	686,761		0.0000	1.0000	99.99	
65.5	640,715		0.0000	1.0000	99.99	
66.5	614,866		0.0000	1.0000	99.99	
67.5	582,617		0.0000	1.0000	99.99	
68.5	524,210		0.0000	1.0000	99.99	
69.5	468,054		0.0000	1.0000	99.99	
70.5	262,865		0.0000	1.0000	99.99	
71.5					99.99	
TOTAL	1,001,044,393	450				

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS, SURVEYS & CLEARING

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2023 001 EXPERIENCE BAND 1975-2023

SURVIVOR	RESID	RANGE OF	SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT	CURVE	MEAS	FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,595,504		0.0000	1.0000	100.00
0.5	41,216,888		0.0000	1.0000	100.00
1.5	47,869,004		0.0000	1.0000	100.00
2.5	34,701,663		0.0000	1.0000	100.00
3.5	35,076,803		0.0000	1.0000	100.00
4.5	28,289,049		0.0000	1.0000	100.00
5.5	10,154,418		0.0000	1.0000	100.00
6.5	10,321,086		0.0000	1.0000	100.00
7.5	9,792,738		0.0000	1.0000	100.00
8.5	9,412,981		0.0000	1.0000	100.00
9.5	11,313,130		0.0000	1.0000	100.00
10.5	7,638,100		0.0000	1.0000	100.00
11.5	5,907,469		0.0000	1.0000	100.00
12.5	4,177,209		0.0000	1.0000	100.00
13.5	2,294,673		0.0000	1.0000	100.00
14.5	2,026,849		0.0000	1.0000	100.00
15.5	1,182,694		0.0000	1.0000	100.00
16.5	791,791		0.0000	1.0000	100.00
17.5	983,015		0.0000	1.0000	100.00
18.5	2,341,086		0.0000	1.0000	100.00
19.5	3,143,934		0.0000	1.0000	100.00
20.5	3,483,853		0.0000	1.0000	100.00
21.5	3,161,282		0.0000	1.0000	100.00
22.5	1,991,322		0.0000	1.0000	100.00
23.5	1,493,145		0.0000	1.0000	100.00
24.5	1,625,721		0.0000	1.0000	100.00
25.5	2,693,665		0.0000	1.0000	100.00
26.5	3,236,156		0.0000	1.0000	100.00
27.5	4,332,091		0.0000	1.0000	100.00
28.5	4,411,024		0.0000	1.0000	100.00
29.5	3,544,611		0.0000	1.0000	100.00
30.5	3,185,983		0.0000	1.0000	100.00
31.5	1,900,796		0.0000	1.0000	100.00
32.5	1,532,639		0.0000	1.0000	100.00
33.5	1,316,154		0.0000	1.0000	100.00
34.5	922,180		0.0000	1.0000	100.00
35.5	753,565		0.0000	1.0000	100.00
36.5	649,447		0.0000	1.0000	100.00
37.5	752,879		0.0000	1.0000	100.00
38.5	756,849		0.0000	1.0000	100.00

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS, SURVEYS & CLEARING

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 0.0 PLACEMENT BAND 1952-2023		005		EXPERIENCE ANALYSIS EXPERIENCE BAND 2020-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	872,057		0.0000	1.0000	100.00
40.5	1,314,123		0.0000	1.0000	100.00
41.5	1,137,102		0.0000	1.0000	100.00
42.5	1,127,935		0.0000	1.0000	100.00
43.5	1,001,652		0.0000	1.0000	100.00
44.5	467,948		0.0000	1.0000	100.00
45.5	314,761		0.0000	1.0000	100.00
46.5	210,225		0.0000	1.0000	100.00
47.5	131,919		0.0000	1.0000	100.00
48.5	188,639		0.0000	1.0000	100.00
49.5	182,775		0.0000	1.0000	100.00
50.5	173,048		0.0000	1.0000	100.00
51.5	113,323		0.0000	1.0000	100.00
52.5	34,894		0.0000	1.0000	100.00
53.5	70,401		0.0000	1.0000	100.00
54.5	65,760		0.0000	1.0000	100.00
55.5	55,227		0.0000	1.0000	100.00
56.5	57,276		0.0000	1.0000	100.00
57.5	23,586		0.0000	1.0000	100.00
58.5	35,320		0.0000	1.0000	100.00
59.5	46,909		0.0000	1.0000	100.00
60.5	45,394		0.0000	1.0000	100.00
61.5	85,425		0.0000	1.0000	100.00
62.5	93,491		0.0000	1.0000	100.00
63.5	110,349		0.0000	1.0000	100.00
64.5	162,550		0.0000	1.0000	100.00
65.5	172,662		0.0000	1.0000	100.00
66.5	352,001		0.0000	1.0000	100.00
67.5	582,617		0.0000	1.0000	100.00
68.5	524,210		0.0000	1.0000	100.00
69.5	468,054		0.0000	1.0000	100.00
70.5	262,865		0.0000	1.0000	100.00
71.5					100.00
TOTAL	371,457,944				

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS, SURVEYS & CLEARING

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1952-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
0	30,820.58- 0.00 30,820.58-
TOTAL DATA	30,820.58- 0.00 30,820.58-
8	2,418,693.96 0.00 2,418,693.96
TOTAL DATA LESS CD 8	2,449,514.54- 0.00 2,449,514.54-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,447,129	29	0.0000	1.0000	100.00
0.5	2,337,870	8	0.0000	1.0000	100.00
1.5	2,166,705	70	0.0000	1.0000	100.00
2.5	1,958,943	177	0.0001	0.9999	100.00
3.5	1,782,855	169	0.0001	0.9999	99.99
4.5	684,091	58	0.0001	0.9999	99.98
5.5	613,138	29	0.0000	1.0000	99.97
6.5	604,200	25	0.0000	1.0000	99.96
7.5	570,810	332	0.0006	0.9994	99.96
8.5	566,748	498	0.0009	0.9991	99.90
9.5	566,249	1,937	0.0034	0.9966	99.81
10.5	564,312	152	0.0003	0.9997	99.47
11.5	564,160	100	0.0002	0.9998	99.45
12.5	564,060	130	0.0002	0.9998	99.43
13.5	456,013	90	0.0002	0.9998	99.40
14.5	407,770	1,309	0.0032	0.9968	99.38
15.5	375,665	4	0.0000	1.0000	99.07
16.5	375,661	11	0.0000	1.0000	99.06
17.5	375,650	184	0.0005	0.9995	99.06
18.5	375,466	653	0.0017	0.9983	99.01
19.5	374,813	1,268	0.0034	0.9966	98.84
20.5	373,545	383	0.0010	0.9990	98.51
21.5	373,162	2,545	0.0068	0.9932	98.41
22.5	370,617	379	0.0010	0.9990	97.73
23.5	370,238	48	0.0001	0.9999	97.63
24.5	370,190	65	0.0002	0.9998	97.62
25.5	370,125	1,009	0.0027	0.9973	97.60
26.5	351,891	825	0.0023	0.9977	97.34
27.5	315,628	2	0.0000	1.0000	97.11
28.5	272,948	184	0.0007	0.9993	97.11
29.5	272,757	575	0.0021	0.9979	97.04
30.5	272,047	380	0.0014	0.9986	96.84
31.5	271,667	170	0.0006	0.9994	96.70
32.5	271,497	375	0.0014	0.9986	96.64
33.5	271,122	609	0.0022	0.9978	96.51
34.5	270,513	469	0.0017	0.9983	96.29
35.5	270,044	11,824	0.0438	0.9562	96.13
36.5	258,220	8	0.0000	1.0000	91.92
37.5	258,212	3	0.0000	1.0000	91.92
38.5	212,427	3	0.0000	1.0000	91.91

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	207,113	102	0.0005	0.9995	91.91
40.5	207,011	29	0.0001	0.9999	91.87
41.5	206,982	10	0.0000	1.0000	91.85
42.5	206,972	60	0.0003	0.9997	91.85
43.5	206,912	9	0.0000	1.0000	91.82
44.5	206,903	445	0.0021	0.9979	91.82
45.5	206,458	171	0.0008	0.9992	91.62
46.5	206,288	557	0.0027	0.9973	91.55
47.5	205,730	2	0.0000	1.0000	91.30
48.5	205,728	8	0.0000	1.0000	91.30
49.5	205,721	11	0.0001	0.9999	91.29
50.5	173,977	234	0.0013	0.9987	91.29
51.5	165,066	195	0.0012	0.9988	91.17
52.5	115,663	20	0.0002	0.9998	91.06
53.5	115,643	37	0.0003	0.9997	91.04
54.5	114,972	109	0.0009	0.9991	91.02
55.5	114,049	66	0.0006	0.9994	90.93
56.5	96,951	26	0.0003	0.9997	90.88
57.5	85,031	19	0.0002	0.9998	90.85
58.5	85,012	82	0.0010	0.9990	90.83
59.5	82,667	62	0.0008	0.9992	90.74
60.5	76,228	1,448	0.0190	0.9810	90.68
61.5	71,141	0	0.0000	1.0000	88.95
62.5	69,778		0.0000	1.0000	88.95
63.5	68,821		0.0000	1.0000	88.95
64.5	64,954	31	0.0005	0.9995	88.95
65.5	62,164		0.0000	1.0000	88.91
66.5	1,045		0.0000	1.0000	88.91
67.5	1,035		0.0000	1.0000	88.91
68.5	1,035		0.0000	1.0000	88.91
69.5	1,035		0.0000	1.0000	88.91
70.5					88.91
TOTAL	28,367,242	30,822			

NOVA SCOTIA POWER, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1937-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
158.3-S0	1.14	0 - 67				NOT FITTED
132.2-S0.5	1.40	0 - 67				NOT FITTED
111.2-S1	2.11	0 - 67				NOT FITTED
99.4-S1.5	2.59	0 - 67				NOT FITTED
200.2-R0.5	1.95	0 - 67				NOT FITTED
198.9-R1	1.27	0 - 67				NOT FITTED
155.0-R1.5	1.18	0 - 67				NOT FITTED
120.2-R2	1.22	0 - 67				NOT FITTED
101.5-R2.5	1.57	0 - 67				NOT FITTED
200.2-L0	1.86	0 - 67				NOT FITTED
190.2-L0.5	1.09	0 - 67				NOT FITTED
149.2-L1	1.46	0 - 67				NOT FITTED
126.2-L1.5	1.78	0 - 67				NOT FITTED
200.2-O1	3.65	0 - 67				NOT FITTED
200.2-O2	4.79	0 - 67				NOT FITTED
200.2-O3	9.47	0 - 67				NOT FITTED
200.2-O4	14.37	0 - 67				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	665,402		0.0000	1.0000	100.00
0.5	1,655,307		0.0000	1.0000	100.00
1.5	1,554,067		0.0000	1.0000	100.00
2.5	1,355,285		0.0000	1.0000	100.00
3.5	1,212,738		0.0000	1.0000	100.00
4.5	116,899		0.0000	1.0000	100.00
5.5	46,005		0.0000	1.0000	100.00
6.5	37,095		0.0000	1.0000	100.00
7.5	3,731		0.0000	1.0000	100.00
8.5					100.00
9.5	107,917		0.0000		
10.5	156,070		0.0000		
11.5	186,866		0.0000		
12.5	186,866		0.0000		
13.5	78,949		0.0000		
14.5	30,796		0.0000		
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	17,225		0.0000		
23.5	52,662		0.0000		
24.5	95,341		0.0000		
25.5	95,348		0.0000		
26.5	78,258		0.0000		
27.5	42,820		0.0000		
28.5	142		0.0000		
29.5	135		0.0000		
30.5					
31.5					
32.5					
33.5					
34.5	45,782		0.0000		
35.5	51,093		0.0000		
36.5	51,093		0.0000		
37.5	51,093		0.0000		
38.5	5,311		0.0000		

39.5		
40.5		
41.5		
42.5		
43.5		
44.5		
45.5		
46.5	31,733	0.0000
47.5	40,410	0.0000
48.5	89,617	0.0000
49.5	89,617	0.0000
50.5	58,519	0.0000
51.5	50,657	0.0000
52.5	18,481	0.0000
53.5	30,375	0.0000
54.5	29,740	0.0000
55.5	31,188	0.0000
56.5	20,534	0.0000
57.5	12,279	0.0000
58.5	13,642	0.0000
59.5	12,336	0.0000
60.5	9,826	0.0000
61.5	8,946	0.0000
62.5	68,702	0.0000
63.5	67,755	0.0000
64.5	63,888	0.0000
65.5	61,129	0.0000
66.5	1,045	0.0000
67.5	1,035	0.0000
68.5	1,035	0.0000
69.5	1,035	0.0000
70.5		
TOTAL	8,793,820	

NOVA SCOTIA POWER, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1953-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	21,730,896.27-	0.00	21,730,896.27-
9	0.01	0.00	0.01
TOTAL DATA	21,730,896.26-	0.00	21,730,896.26-
8	74,535,144.16	0.00	74,535,144.16
TOTAL DATA LESS CD 8	96,266,040.42-	0.00	96,266,040.42-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,862,802	102,867	0.0011	0.9989	100.00
0.5	94,461,357	267,723	0.0028	0.9972	99.89
1.5	94,355,201	240,724	0.0026	0.9974	99.61
2.5	93,713,517	247,337	0.0026	0.9974	99.35
3.5	92,991,082	354,510	0.0038	0.9962	99.09
4.5	92,343,020	401,356	0.0043	0.9957	98.71
5.5	91,258,339	433,075	0.0047	0.9953	98.29
6.5	90,608,164	422,831	0.0047	0.9953	97.82
7.5	89,660,149	516,521	0.0058	0.9942	97.36
8.5	89,094,770	562,305	0.0063	0.9937	96.80
9.5	88,740,281	649,906	0.0073	0.9927	96.19
10.5	88,067,152	521,839	0.0059	0.9941	95.49
11.5	87,794,503	509,295	0.0058	0.9942	94.92
12.5	87,376,070	644,817	0.0074	0.9926	94.37
13.5	86,731,253	641,515	0.0074	0.9926	93.67
14.5	85,850,771	739,999	0.0086	0.9914	92.98
15.5	84,943,808	645,396	0.0076	0.9924	92.18
16.5	84,097,980	647,428	0.0077	0.9923	91.48
17.5	83,320,414	489,288	0.0059	0.9941	90.77
18.5	82,687,717	660,976	0.0080	0.9920	90.24
19.5	81,972,655	490,775	0.0060	0.9940	89.52
20.5	81,334,050	350,090	0.0043	0.9957	88.98
21.5	80,680,523	388,849	0.0048	0.9952	88.60
22.5	79,977,802	416,282	0.0052	0.9948	88.17
23.5	79,264,717	368,310	0.0046	0.9954	87.71
24.5	78,844,313	493,397	0.0063	0.9937	87.31
25.5	78,105,490	492,992	0.0063	0.9937	86.76
26.5	77,524,963	436,337	0.0056	0.9944	86.21
27.5	76,994,265	413,584	0.0054	0.9946	85.73
28.5	76,463,009	428,245	0.0056	0.9944	85.27
29.5	76,017,415	514,980	0.0068	0.9932	84.79
30.5	75,435,521	462,310	0.0061	0.9939	84.22
31.5	59,539,119	381,773	0.0064	0.9936	83.70
32.5	57,025,148	382,121	0.0067	0.9933	83.16
33.5	52,263,063	414,641	0.0079	0.9921	82.61
34.5	47,141,351	819,654	0.0174	0.9826	81.95
35.5	40,099,243	368,818	0.0092	0.9908	80.53
36.5	39,271,893	300,384	0.0076	0.9924	79.78
37.5	37,899,510	441,188	0.0116	0.9884	79.17
38.5	37,099,341	512,798	0.0138	0.9862	78.25

ORIGINAL LIFE TABLE, CONT.

001

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,316,782	697,885	0.0203	0.9797	77.17
40.5	32,198,003	294,374	0.0091	0.9909	75.60
41.5	30,434,149	226,745	0.0075	0.9925	74.91
42.5	29,987,191	379,580	0.0127	0.9873	74.35
43.5	27,600,717	399,274	0.0145	0.9855	73.41
44.5	25,582,984	185,002	0.0072	0.9928	72.35
45.5	23,875,330	80,654	0.0034	0.9966	71.83
46.5	23,403,705	101,045	0.0043	0.9957	71.58
47.5	22,540,855	114,530	0.0051	0.9949	71.27
48.5	22,426,325	81,936	0.0037	0.9963	70.91
49.5	22,344,389	80,547	0.0036	0.9964	70.65
50.5	19,791,455	53,712	0.0027	0.9973	70.40
51.5	19,056,257	42,757	0.0022	0.9978	70.21
52.5	17,534,477	54,698	0.0031	0.9969	70.05
53.5	15,897,965	43,040	0.0027	0.9973	69.83
54.5	14,425,237	46,151	0.0032	0.9968	69.64
55.5	12,940,988	46,381	0.0036	0.9964	69.42
56.5	11,395,049	28,306	0.0025	0.9975	69.17
57.5	10,617,866	21,964	0.0021	0.9979	69.00
58.5	9,939,650	22,135	0.0022	0.9978	68.86
59.5	9,163,490	51,813	0.0057	0.9943	68.70
60.5	6,724,890	17,491	0.0026	0.9974	68.31
61.5	5,735,717	19,027	0.0033	0.9967	68.14
62.5	4,947,888	9,860	0.0020	0.9980	67.91
63.5	4,391,390	27,299	0.0062	0.9938	67.78
64.5	3,838,316	15,071	0.0039	0.9961	67.35
65.5	1,316,992	4,858	0.0037	0.9963	67.09
66.5	761,517	2,409	0.0032	0.9968	66.84
67.5	550,179	1,509	0.0027	0.9973	66.63
68.5	437,508	1,456	0.0033	0.9967	66.45
69.5	260,567	1,149	0.0044	0.9956	66.23
70.5	146,011	335	0.0023	0.9977	65.93
71.5	114,256	314	0.0027	0.9973	65.78
72.5	66,976	146	0.0022	0.9978	65.60
73.5	45,274	145	0.0032	0.9968	65.46
74.5	24,163	64	0.0027	0.9973	65.25
75.5					65.08
TOTAL	3,560,746,249	21,730,898			

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1929-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
71.1-S0	4.33	0 - 67		74.4-S0	4.36	29 - 67
66.6-S0.5	5.97	0 - 67		70.2-S0.5	5.86	29 - 67
63.2-S1	7.90	0 - 67		67.1-S1	7.56	29 - 67
60.8-S1.5	9.71	0 - 67		64.6-S1.5	9.41	29 - 67
79.7-R0.5	1.95	0 - 67		79.4-R0.5	2.56	29 - 67
70.3-R1	3.22	0 - 67		71.4-R1	3.89	29 - 67
64.9-R1.5	5.04	0 - 67		66.9-R1.5	5.58	29 - 67
61.1-R2	7.34	0 - 67		63.7-R2	7.63	29 - 67
90.0-L0	2.35	0 - 67		92.2-L0	2.69	29 - 67
81.1-L0.5	3.65	0 - 67		84.4-L0.5	3.81	29 - 67
74.3-L1	5.31	0 - 67		78.6-L1	5.12	29 - 67
69.3-L1.5	7.12	0 - 67		73.5-L1.5	7.00	29 - 67
92.3-O1	1.55	0 - 67		90.4-O1	1.88	29 - 67
103.8-O2	1.55	0 - 67		101.6-O2	1.89	29 - 67
147.9-O3	1.51	0 - 67			NOT FITTED	
197.8-O4	1.53	0 - 67			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,458,409	6,647	0.0002	0.9998	100.00
0.5	34,088,966	67,694	0.0020	0.9980	99.98
1.5	40,555,000	23,645	0.0006	0.9994	99.78
2.5	40,536,596	24,579	0.0006	0.9994	99.72
3.5	41,086,332	66,856	0.0016	0.9984	99.66
4.5	41,084,313	92,794	0.0023	0.9977	99.50
5.5	42,726,009	122,413	0.0029	0.9971	99.27
6.5	43,927,209	86,342	0.0020	0.9980	98.99
7.5	44,906,320	112,612	0.0025	0.9975	98.79
8.5	44,985,083	194,313	0.0043	0.9957	98.55
9.5	46,925,749	256,836	0.0055	0.9945	98.12
10.5	48,413,173	109,280	0.0023	0.9977	97.58
11.5	49,962,072	128,373	0.0026	0.9974	97.36
12.5	50,227,642	159,945	0.0032	0.9968	97.11
13.5	50,942,192	167,696	0.0033	0.9967	96.80
14.5	50,535,529	90,335	0.0018	0.9982	96.49
15.5	50,278,230	85,057	0.0017	0.9983	96.31
16.5	52,922,771	108,232	0.0020	0.9980	96.15
17.5	53,502,122	145,431	0.0027	0.9973	95.95
18.5	55,011,858	150,210	0.0027	0.9973	95.69
19.5	56,759,327	174,489	0.0031	0.9969	95.43
20.5	58,228,796	110,538	0.0019	0.9981	95.14
21.5	59,648,007	171,966	0.0029	0.9971	94.96
22.5	61,108,970	170,717	0.0028	0.9972	94.68
23.5	61,633,027	157,833	0.0026	0.9974	94.42
24.5	62,310,787	231,830	0.0037	0.9963	94.18
25.5	62,877,205	249,527	0.0040	0.9960	93.83
26.5	65,926,078	212,942	0.0032	0.9968	93.45
27.5	67,034,422	313,307	0.0047	0.9953	93.15
28.5	67,756,014	351,715	0.0052	0.9948	92.72
29.5	68,231,824	481,352	0.0071	0.9929	92.24
30.5	68,523,334	400,721	0.0058	0.9942	91.59
31.5	56,835,692	358,087	0.0063	0.9937	91.05
32.5	55,291,843	347,884	0.0063	0.9937	90.48
33.5	50,938,070	405,260	0.0080	0.9920	89.91
34.5	46,033,822	811,180	0.0176	0.9824	89.19
35.5	39,345,122	367,390	0.0093	0.9907	87.62
36.5	38,754,342	299,927	0.0077	0.9923	86.80
37.5	37,451,595	438,738	0.0117	0.9883	86.13
38.5	36,764,666	510,484	0.0139	0.9861	85.12

ORIGINAL LIFE TABLE, CONT.

002

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1990-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,039,545	697,701	0.0205	0.9795	83.94
40.5	31,979,895	294,056	0.0092	0.9908	82.22
41.5	30,348,812	224,880	0.0074	0.9926	81.46
42.5	29,918,020	379,286	0.0127	0.9873	80.86
43.5	27,561,652	398,569	0.0145	0.9855	79.83
44.5	25,550,716	184,988	0.0072	0.9928	78.68
45.5	23,846,467	80,654	0.0034	0.9966	78.11
46.5	23,375,863	101,045	0.0043	0.9957	77.85
47.5	22,514,534	114,530	0.0051	0.9949	77.51
48.5	22,400,844	81,936	0.0037	0.9963	77.11
49.5	22,336,528	80,547	0.0036	0.9964	76.83
50.5	19,789,550	53,712	0.0027	0.9973	76.56
51.5	19,056,257	42,757	0.0022	0.9978	76.35
52.5	17,534,477	54,698	0.0031	0.9969	76.18
53.5	15,897,965	43,040	0.0027	0.9973	75.94
54.5	14,425,237	46,151	0.0032	0.9968	75.73
55.5	12,940,988	46,381	0.0036	0.9964	75.49
56.5	11,395,049	28,306	0.0025	0.9975	75.22
57.5	10,617,866	21,964	0.0021	0.9979	75.03
58.5	9,939,650	22,135	0.0022	0.9978	74.88
59.5	9,163,490	51,813	0.0057	0.9943	74.71
60.5	6,724,890	17,491	0.0026	0.9974	74.29
61.5	5,735,717	19,027	0.0033	0.9967	74.10
62.5	4,947,888	9,860	0.0020	0.9980	73.85
63.5	4,391,390	27,299	0.0062	0.9938	73.70
64.5	3,838,316	15,071	0.0039	0.9961	73.24
65.5	1,316,992	4,858	0.0037	0.9963	72.96
66.5	761,517	2,409	0.0032	0.9968	72.69
67.5	550,179	1,509	0.0027	0.9973	72.46
68.5	437,508	1,456	0.0033	0.9967	72.26
69.5	260,567	1,149	0.0044	0.9956	72.02
70.5	146,011	335	0.0023	0.9977	71.70
71.5	114,256	314	0.0027	0.9973	71.54
72.5	66,976	146	0.0022	0.9978	71.34
73.5	45,274	145	0.0032	0.9968	71.18
74.5	24,163	64	0.0027	0.9973	70.96
75.5					70.77
TOTAL	2,497,523,566	11,915,458			

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1938-2023			002	EXPERIENCE BAND 1990-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
89.1-S0	2.08	0 - 68		NOT FITTED		
81.0-S0.5	3.00	0 - 68		82.9-S0.5	4.09	39 - 68
74.8-S1	4.45	0 - 68		78.3-S1	5.29	39 - 68
70.6-S1.5	5.82	0 - 68		74.4-S1.5	6.61	39 - 68
108.3-R0.5	2.48	0 - 68		NOT FITTED		
90.9-R1	2.14	0 - 68		NOT FITTED		
80.2-R1.5	2.35	0 - 68		78.7-R1.5	3.61	39 - 68
72.6-R2	3.56	0 - 68		73.7-R2	5.02	39 - 68
118.7-L0	1.77	0 - 68		NOT FITTED		
103.1-L0.5	1.90	0 - 68		NOT FITTED		
91.5-L1	2.80	0 - 68		NOT FITTED		
82.9-L1.5	4.04	0 - 68		86.1-L1.5	5.10	39 - 68
130.1-O1	2.76	0 - 68		NOT FITTED		
146.3-O2	2.76	0 - 68		NOT FITTED		
200.2-O3	2.67	0 - 68		NOT FITTED		
200.2-O4	5.54	0 - 68		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,613,117	1,305	0.0003	0.9997	100.00
0.5	4,404,652	1,941	0.0004	0.9996	99.97
1.5	4,616,315	2,835	0.0006	0.9994	99.93
2.5	4,445,937	1,859	0.0004	0.9996	99.87
3.5	4,167,241	2,137	0.0005	0.9995	99.82
4.5	3,895,258	1,790	0.0005	0.9995	99.77
5.5	3,414,402	1,522	0.0004	0.9996	99.73
6.5	3,275,571	1,317	0.0004	0.9996	99.68
7.5	2,823,358	1,207	0.0004	0.9996	99.64
8.5	2,889,716	1,819	0.0006	0.9994	99.60
9.5	2,810,217	1,522	0.0005	0.9995	99.54
10.5	2,809,278	1,693	0.0006	0.9994	99.48
11.5	18,410,551	1,115	0.0001	0.9999	99.42
12.5	20,523,241	1,569	0.0001	0.9999	99.42
13.5	24,969,819	14,111	0.0006	0.9994	99.41
14.5	29,499,310	10,822	0.0004	0.9996	99.35
15.5	35,646,235	12,944	0.0004	0.9996	99.32
16.5	35,899,131	17,496	0.0005	0.9995	99.28
17.5	36,842,070	22,165	0.0006	0.9994	99.23
18.5	37,041,864	41,996	0.0011	0.9989	99.17
19.5	39,257,030	15,887	0.0004	0.9996	99.06
20.5	40,540,884	18,721	0.0005	0.9995	99.02
21.5	41,716,487	19,061	0.0005	0.9995	98.98
22.5	41,608,129	19,234	0.0005	0.9995	98.93
23.5	43,339,841	14,580	0.0003	0.9997	98.88
24.5	44,925,392	15,294	0.0003	0.9997	98.85
25.5	46,220,038	72,233	0.0016	0.9984	98.82
26.5	46,459,856	29,869	0.0006	0.9994	98.66
27.5	47,114,684	57,755	0.0012	0.9988	98.60
28.5	46,939,257	46,110	0.0010	0.9990	98.48
29.5	46,875,798	64,722	0.0014	0.9986	98.38
30.5	49,277,388	44,587	0.0009	0.9991	98.25
31.5	34,497,440	35,689	0.0010	0.9990	98.16
32.5	33,847,019	28,740	0.0008	0.9992	98.06
33.5	31,062,460	35,138	0.0011	0.9989	97.97
34.5	27,789,266	25,452	0.0009	0.9991	97.86
35.5	23,020,145	22,221	0.0010	0.9990	97.77
36.5	24,082,611	16,078	0.0007	0.9993	97.68
37.5	23,765,829	37,322	0.0016	0.9984	97.61
38.5	24,046,012	28,099	0.0012	0.9988	97.46

ORIGINAL LIFE TABLE, CONT.

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,526,107	31,843	0.0014	0.9986	97.35
40.5	23,538,001	22,161	0.0009	0.9991	97.21
41.5	23,050,738	24,509	0.0011	0.9989	97.12
42.5	23,601,453	21,814	0.0009	0.9991	97.01
43.5	22,138,865	20,530	0.0009	0.9991	96.92
44.5	21,044,980	34,421	0.0016	0.9984	96.83
45.5	22,089,090	19,093	0.0009	0.9991	96.67
46.5	22,251,137	31,866	0.0014	0.9986	96.59
47.5	21,674,817	39,922	0.0018	0.9982	96.45
48.5	21,750,671	35,738	0.0016	0.9984	96.28
49.5	21,897,946	35,594	0.0016	0.9984	96.12
50.5	19,508,393	33,918	0.0017	0.9983	95.96
51.5	18,825,846	27,762	0.0015	0.9985	95.79
52.5	17,368,251	38,347	0.0022	0.9978	95.65
53.5	15,770,701	25,032	0.0016	0.9984	95.44
54.5	14,338,014	42,601	0.0030	0.9970	95.29
55.5	12,901,355	41,864	0.0032	0.9968	95.01
56.5	11,362,965	27,172	0.0024	0.9976	94.70
57.5	10,586,951	19,934	0.0019	0.9981	94.47
58.5	9,910,773	21,121	0.0021	0.9979	94.29
59.5	9,135,641	50,302	0.0055	0.9945	94.09
60.5	6,698,559	16,656	0.0025	0.9975	93.58
61.5	5,710,231	16,106	0.0028	0.9972	93.34
62.5	4,925,328	9,131	0.0019	0.9981	93.08
63.5	4,384,258	26,977	0.0062	0.9938	92.91
64.5	3,836,733	15,071	0.0039	0.9961	92.34
65.5	1,316,992	4,858	0.0037	0.9963	91.97
66.5	761,517	2,409	0.0032	0.9968	91.63
67.5	550,179	1,509	0.0027	0.9973	91.34
68.5	437,508	1,456	0.0033	0.9967	91.09
69.5	260,567	1,149	0.0044	0.9956	90.79
70.5	146,011	335	0.0023	0.9977	90.39
71.5	114,256	314	0.0027	0.9973	90.18
72.5	66,976	146	0.0022	0.9978	89.93
73.5	45,274	145	0.0032	0.9968	89.74
74.5	24,163	64	0.0027	0.9973	89.45
75.5					89.21
TOTAL	1,453,934,094	1,531,826			

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1938-2023			003	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
200.2-S0	0.95	0 - 69				NOT FITTED
183.2-S0.5	0.30	0 - 69				NOT FITTED
144.2-S1	0.54	0 - 69				NOT FITTED
125.2-S1.5	0.74	0 - 69				NOT FITTED
200.2-R0.5	4.48	0 - 69				NOT FITTED
200.2-R1	2.55	0 - 69				NOT FITTED
200.2-R1.5	1.13	0 - 69				NOT FITTED
179.2-R2	0.61	0 - 69				NOT FITTED
140.5-R2.5	0.33	0 - 69				NOT FITTED
111.0-R3	0.44	0 - 69				NOT FITTED
87.4-R4	1.71	0 - 69				NOT FITTED
200.2-L0	4.56	0 - 69				NOT FITTED
200.2-L0.5	2.40	0 - 69				NOT FITTED
200.2-L1	0.33	0 - 69				NOT FITTED
168.8-L1.5	0.25	0 - 69				NOT FITTED
133.8-L2	0.66	0 - 69				NOT FITTED
118.0-L2.5	0.91	0 - 69				NOT FITTED
200.2-O1	6.43	0 - 69				NOT FITTED
200.2-O2	7.65	0 - 69				NOT FITTED
200.2-O3	12.53	0 - 69				NOT FITTED
200.2-O4	17.55	0 - 69				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,514,327	446	0.0003	0.9997	100.00
0.5	1,480,637	840	0.0006	0.9994	99.97
1.5	2,115,941	1,378	0.0007	0.9993	99.91
2.5	1,856,074	1,059	0.0006	0.9994	99.85
3.5	1,825,803	1,258	0.0007	0.9993	99.79
4.5	1,553,808	913	0.0006	0.9994	99.72
5.5	920,842	661	0.0007	0.9993	99.66
6.5	761,624	515	0.0007	0.9993	99.59
7.5	274,353	194	0.0007	0.9993	99.53
8.5	273,439	195	0.0007	0.9993	99.46
9.5	177,970	121	0.0007	0.9993	99.38
10.5	350,261	321	0.0009	0.9991	99.32
11.5	457,851	315	0.0007	0.9993	99.23
12.5	607,776	493	0.0008	0.9992	99.16
13.5	737,852	570	0.0008	0.9992	99.08
14.5	642,211	538	0.0008	0.9992	99.00
15.5	528,982	418	0.0008	0.9992	98.92
16.5	476,487	443	0.0009	0.9991	98.84
17.5	650,442	609	0.0009	0.9991	98.75
18.5	821,459	725	0.0009	0.9991	98.66
19.5	1,064,574	969	0.0009	0.9991	98.57
20.5	968,069	829	0.0009	0.9991	98.48
21.5	910,200	961	0.0011	0.9989	98.39
22.5	683,254	589	0.0009	0.9991	98.29
23.5	480,612	501	0.0010	0.9990	98.21
24.5	546,183	562	0.0010	0.9990	98.10
25.5	317,620	289	0.0009	0.9991	98.00
26.5	297,004	347	0.0012	0.9988	97.91
27.5	15,705,451	23,492	0.0015	0.9985	97.80
28.5	17,706,285	12,143	0.0007	0.9993	97.65
29.5	22,077,247	27,866	0.0013	0.9987	97.59
30.5	26,712,048	30,424	0.0011	0.9989	97.46
31.5	17,500,417	21,485	0.0012	0.9988	97.35
32.5	15,807,549	16,061	0.0010	0.9990	97.23
33.5	12,488,980	16,469	0.0013	0.9987	97.13
34.5	8,126,288	9,607	0.0012	0.9988	97.00
35.5	4,176,043	6,515	0.0016	0.9984	96.89
36.5	5,139,596	6,019	0.0012	0.9988	96.74
37.5	5,539,175	7,646	0.0014	0.9986	96.63
38.5	5,394,005	6,575	0.0012	0.9988	96.49

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1948-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
119.7-S0	0.08	0 - 10			NOT FITTED	
85.3-S0.5	0.09	0 - 10			NOT FITTED	
48.0-S1	0.17	0 - 10			NOT FITTED	
38.8-S1.5	0.18	0 - 10			NOT FITTED	
200.2-R0.5	0.73	0 - 10			NOT FITTED	
200.2-R1	0.39	0 - 10			NOT FITTED	
200.2-R1.5	0.16	0 - 10			NOT FITTED	
160.1-R2	0.00	0 - 10			NOT FITTED	
99.5-R2.5	0.01	0 - 10			NOT FITTED	
45.5-R3	0.06	0 - 10			NOT FITTED	
200.2-L0	0.21	0 - 10			NOT FITTED	
200.2-L0.5	0.03	0 - 10			NOT FITTED	
120.1-L1	0.02	0 - 10			NOT FITTED	
78.0-L1.5	0.05	0 - 10			NOT FITTED	
43.1-L2	0.18	0 - 10			NOT FITTED	
200.2-O1	1.08	0 - 10			NOT FITTED	
200.2-O2	1.25	0 - 10			NOT FITTED	
200.2-O3	2.02	0 - 10			NOT FITTED	
200.2-O4	2.87	0 - 10			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 362.10 SCADA EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
TOTAL DATA	0.00 0.00 0.00
8	473,093.96 0.00 473,093.96
TOTAL DATA LESS CD 8	473,093.96- 0.00 473,093.96-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,227		0.0000	1.0000	100.00
0.5	69,226		0.0000	1.0000	100.00
1.5	136,709		0.0000	1.0000	100.00
2.5	136,709		0.0000	1.0000	100.00
3.5	136,709		0.0000	1.0000	100.00
4.5	208,586		0.0000	1.0000	100.00
5.5	215,804		0.0000	1.0000	100.00
6.5	283,819		0.0000	1.0000	100.00
7.5	377,514		0.0000	1.0000	100.00
8.5	371,515		0.0000	1.0000	100.00
9.5	371,515		0.0000	1.0000	100.00
10.5	381,597		0.0000	1.0000	100.00
11.5	395,458		0.0000	1.0000	100.00
12.5	403,867		0.0000	1.0000	100.00
13.5	403,867		0.0000	1.0000	100.00
14.5	403,867		0.0000	1.0000	100.00
15.5	403,867		0.0000	1.0000	100.00
16.5	311,622		0.0000	1.0000	100.00
17.5	311,622		0.0000	1.0000	100.00
18.5	311,622		0.0000	1.0000	100.00
19.5	239,745		0.0000	1.0000	100.00
20.5	232,375		0.0000	1.0000	100.00
21.5	141,141		0.0000	1.0000	100.00
22.5	32,352		0.0000	1.0000	100.00
23.5	32,352		0.0000	1.0000	100.00
24.5	32,352		0.0000	1.0000	100.00
25.5	22,270		0.0000	1.0000	100.00
26.5	8,409		0.0000	1.0000	100.00
27.5					100.00
TOTAL	6,445,718				

NOVA SCOTIA POWER, INC.

ACCOUNT 362.10 SCADA EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1996-2023 001 EXPERIENCE BAND 2009-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,763		0.0000	1.0000	100.00
0.5	24,761		0.0000	1.0000	100.00
1.5	152		0.0000	1.0000	100.00
2.5	23,371		0.0000	1.0000	100.00
3.5	38,465		0.0000	1.0000	100.00
4.5	44,464		0.0000	1.0000	100.00
5.5	44,312		0.0000	1.0000	100.00
6.5	21,093		0.0000	1.0000	100.00
7.5	5,999		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5					100.00
11.5					
12.5	92,245		0.0000		
13.5	92,245		0.0000		
14.5	92,245		0.0000		
15.5	164,122		0.0000		
16.5	79,247		0.0000		
17.5	170,481		0.0000		
18.5	279,270		0.0000		
19.5	207,393		0.0000		
20.5	200,023		0.0000		
21.5	118,871		0.0000		
22.5	23,943		0.0000		
23.5	32,352		0.0000		
24.5	32,352		0.0000		
25.5	22,270		0.0000		
26.5	8,409		0.0000		
27.5					
TOTAL	1,842,848				

NOVA SCOTIA POWER, INC.

ACCOUNT 362.10 SCADA EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1996-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 362.20 REMOTE MONITORING EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
TOTAL DATA	0.00 0.00 0.00
8	393,348.52 0.00 393,348.52
TOTAL DATA LESS CD 8	393,348.52- 0.00 393,348.52-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,146		0.0000	1.0000	100.00
0.5	86,131		0.0000	1.0000	100.00
1.5	82,349		0.0000	1.0000	100.00
2.5	26,613		0.0000	1.0000	100.00
3.5	8,921		0.0000	1.0000	100.00
4.5	8,921		0.0000	1.0000	100.00
5.5	299,650		0.0000	1.0000	100.00
6.5	298,508		0.0000	1.0000	100.00
7.5	298,508		0.0000	1.0000	100.00
8.5	298,203		0.0000	1.0000	100.00
9.5	298,203		0.0000	1.0000	100.00
10.5	298,203		0.0000	1.0000	100.00
11.5	298,203		0.0000	1.0000	100.00
12.5	298,203		0.0000	1.0000	100.00
13.5	298,203		0.0000	1.0000	100.00
14.5	298,203		0.0000	1.0000	100.00
15.5	298,203		0.0000	1.0000	100.00
16.5	298,203		0.0000	1.0000	100.00
17.5	298,203		0.0000	1.0000	100.00
18.5	298,203		0.0000	1.0000	100.00
19.5	298,203		0.0000	1.0000	100.00
20.5					100.00
TOTAL	4,783,183				

NOVA SCOTIA POWER, INC.

ACCOUNT 362.20 REMOTE MONITORING EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2003-2023 001 EXPERIENCE BAND 2009-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,225		0.0000	1.0000	100.00
0.5	77,210		0.0000	1.0000	100.00
1.5	80,902		0.0000	1.0000	100.00
2.5	26,307		0.0000	1.0000	100.00
3.5	8,615		0.0000	1.0000	100.00
4.5	8,921		0.0000	1.0000	100.00
5.5	1,447		0.0000	1.0000	100.00
6.5	306		0.0000	1.0000	100.00
7.5	306		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5	298,203		0.0000		
17.5	298,203		0.0000		
18.5	298,203		0.0000		
19.5	298,203		0.0000		
20.5					
TOTAL	1,483,051				

NOVA SCOTIA POWER, INC.

ACCOUNT 362.20 REMOTE MONITORING EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2003-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 362.30 STATION EQUIPMENT - MISCELLANEOUS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L	I N P U T	D A T A -----
	AGED	UNAGED	TOTAL
0	178,696.14-	0.00	178,696.14-
9	0.01	0.00	0.01
TOTAL DATA	178,696.13-	0.00	178,696.13-
8	13,123,051.61	0.00	13,123,051.61
TOTAL DATA LESS CD 8	13,301,747.74-	0.00	13,301,747.74-

NOVA SCOTIA POWER, INC.

ACCOUNT 362.30 STATION EQUIPMENT - MISCELLANEOUS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023			001	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
53.3-S0	3.69	0 - 27			NOT FITTED	
45.6-S0.5	3.23	0 - 27			NOT FITTED	
39.6-S1	2.60	0 - 27			NOT FITTED	
36.0-S1.5	2.35	0 - 27			NOT FITTED	
33.0-S2	2.38	0 - 27			NOT FITTED	
31.1-S2.5	2.77	0 - 27			NOT FITTED	
79.9-R0.5	4.95	0 - 27			NOT FITTED	
61.9-R1	4.70	0 - 27			NOT FITTED	
49.9-R1.5	4.34	0 - 27			NOT FITTED	
40.8-R2	3.60	0 - 27			NOT FITTED	
35.6-R2.5	2.99	0 - 27			NOT FITTED	
31.8-R3	2.44	0 - 27			NOT FITTED	
28.1-R4	3.44	0 - 27			NOT FITTED	
26.2-R5	7.28	0 - 27			NOT FITTED	
77.9-L0	4.27	0 - 27			NOT FITTED	
63.1-L0.5	3.91	0 - 27			NOT FITTED	
51.7-L1	3.17	0 - 27			NOT FITTED	
44.6-L1.5	2.81	0 - 27			NOT FITTED	
38.8-L2	2.32	0 - 27			NOT FITTED	
35.4-L2.5	2.37	0 - 27			NOT FITTED	
32.4-L3	2.97	0 - 27			NOT FITTED	
100.3-O1	5.06	0 - 27			NOT FITTED	
112.7-O2	5.05	0 - 27			NOT FITTED	
165.0-O3	5.08	0 - 27			NOT FITTED	
200.2-O4	4.90	0 - 27			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,698,620	275	0.0001	0.9999	100.00
0.5	848,610	45	0.0001	0.9999	99.99
1.5	1,667,200	215	0.0001	0.9999	99.98
2.5	3,256,983	608	0.0002	0.9998	99.97
3.5	4,721,556	1,341	0.0003	0.9997	99.95
4.5	5,846,359	1,308	0.0002	0.9998	99.92
5.5	4,972,278	1,502	0.0003	0.9997	99.90
6.5	3,869,283	640	0.0002	0.9998	99.87
7.5	4,403,845	1,701	0.0004	0.9996	99.86
8.5	4,078,620	2,287	0.0006	0.9994	99.82
9.5	4,098,497	1,476	0.0004	0.9996	99.76
10.5	2,925,817	1,031	0.0004	0.9996	99.73
11.5	901,443	425	0.0005	0.9995	99.69
12.5	107,894	140	0.0013	0.9987	99.64
13.5	85,636	22	0.0003	0.9997	99.51
14.5	85,613	49	0.0006	0.9994	99.49
15.5	94,957	19	0.0002	0.9998	99.43
16.5	188,229	233	0.0012	0.9988	99.41
17.5	195,869	306	0.0016	0.9984	99.29
18.5	213,117	101	0.0005	0.9995	99.13
19.5	132,651	162	0.0012	0.9988	99.09
20.5	56,962	23	0.0004	0.9996	98.97
21.5	49,100	143	0.0029	0.9971	98.93
22.5	183,212	29	0.0002	0.9998	98.64
23.5	181,450	809	0.0045	0.9955	98.62
24.5	152,105	5	0.0000	1.0000	98.18
25.5	152,100	221	0.0015	0.9985	98.18
26.5	1,170	1	0.0010	0.9990	98.04
27.5	380	1	0.0023	0.9977	97.94
28.5					97.71
TOTAL	46,169,556	15,118			

NOVA SCOTIA POWER, INC.

ACCOUNT 362.30 STATION EQUIPMENT - MISCELLANEOUS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 363.10 ENERGY STORAGE EQUIPMENT - EV CHARGERS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L	I N P U T	D A T A -----
	AGED	UNAGED	TOTAL
9	987,094.28	0.00	987,094.28
TOTAL DATA	987,094.28	0.00	987,094.28
8	987,094.28	0.00	987,094.28

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	987,094		0.0000	1.0000	100.00
0.5	923,654		0.0000	1.0000	100.00
1.5	947,958		0.0000	1.0000	100.00
2.5					100.00
TOTAL	2,858,706				

NOVA SCOTIA POWER, INC.

ACCOUNT 363.10 ENERGY STORAGE EQUIPMENT - EV CHARGERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2021-2023 001 EXPERIENCE BAND 2021-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 363.20 ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L	I N P U T	D A T A -----
	AGED	UNAGED	TOTAL
9	1,123,202.10	0.00	1,123,202.10
TOTAL DATA	1,123,202.10	0.00	1,123,202.10
8	1,123,202.10	0.00	1,123,202.10

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,123,202		0.0000	1.0000	100.00
0.5	1,162,962		0.0000	1.0000	100.00
1.5					100.00
TOTAL	2,286,164				

NOVA SCOTIA POWER, INC.

ACCOUNT 363.20 ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2022-2023 001 EXPERIENCE BAND 2022-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 363.30 ENERGY STORAGE EQUIPMENT - BATTERIES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
9	1,261,437.74	0.00	1,261,437.74
TOTAL DATA	1,261,437.74	0.00	1,261,437.74
8	1,261,437.74	0.00	1,261,437.74

NOVA SCOTIA POWER, INC.

ACCOUNT 363.30 ENERGY STORAGE EQUIPMENT - BATTERIES

ORIGINAL LIFE TABLE

AVG AGE RET 0.0	001	EXPERIENCE ANALYSIS
PLACEMENT BAND 2021-2023		EXPERIENCE BAND 2021-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,261,438		0.0000	1.0000	100.00
0.5	1,303,625		0.0000	1.0000	100.00
1.5	394,149		0.0000	1.0000	100.00
2.5					100.00
TOTAL	2,959,212				

NOVA SCOTIA POWER, INC.

ACCOUNT 363.30 ENERGY STORAGE EQUIPMENT - BATTERIES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2021-2023 001 EXPERIENCE BAND 2021-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	156,251,065.30-	0.00	156,251,065.30-
TOTAL DATA	156,251,065.30-	0.00	156,251,065.30-
8	647,134,305.79	0.00	647,134,305.79
TOTAL DATA LESS CD 8	803,385,371.09-	0.00	803,385,371.09-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	801,570,643	961,598	0.0012	0.9988	100.00
0.5	761,131,670	1,976,608	0.0026	0.9974	99.88
1.5	715,485,978	1,983,051	0.0028	0.9972	99.62
2.5	686,414,963	2,081,006	0.0030	0.9970	99.34
3.5	657,949,414	2,188,740	0.0033	0.9967	99.04
4.5	624,819,911	2,226,940	0.0036	0.9964	98.71
5.5	598,174,231	2,268,217	0.0038	0.9962	98.36
6.5	579,519,068	2,347,598	0.0041	0.9959	97.99
7.5	560,213,881	2,470,563	0.0044	0.9956	97.59
8.5	542,430,013	2,517,582	0.0046	0.9954	97.16
9.5	532,415,959	2,700,523	0.0051	0.9949	96.71
10.5	516,179,667	2,792,904	0.0054	0.9946	96.22
11.5	494,342,575	2,896,569	0.0059	0.9941	95.70
12.5	473,428,240	3,064,704	0.0065	0.9935	95.14
13.5	454,408,189	3,216,414	0.0071	0.9929	94.52
14.5	437,039,322	3,190,564	0.0073	0.9927	93.85
15.5	422,629,236	3,368,412	0.0080	0.9920	93.17
16.5	406,970,547	3,555,185	0.0087	0.9913	92.43
17.5	391,775,293	3,339,689	0.0085	0.9915	91.62
18.5	377,733,135	3,505,797	0.0093	0.9907	90.84
19.5	364,865,346	3,701,282	0.0101	0.9899	89.99
20.5	352,865,137	3,717,955	0.0105	0.9895	89.08
21.5	340,500,726	3,857,553	0.0113	0.9887	88.14
22.5	325,229,724	3,805,512	0.0117	0.9883	87.14
23.5	310,622,684	3,877,948	0.0125	0.9875	86.12
24.5	295,988,344	4,044,092	0.0137	0.9863	85.05
25.5	279,954,754	4,024,530	0.0144	0.9856	83.89
26.5	266,543,058	4,038,519	0.0152	0.9848	82.68
27.5	252,465,738	4,064,230	0.0161	0.9839	81.43
28.5	237,972,250	4,228,854	0.0178	0.9822	80.12
29.5	220,386,434	4,399,598	0.0200	0.9800	78.69
30.5	203,236,268	4,332,961	0.0213	0.9787	77.12
31.5	174,859,832	4,045,904	0.0231	0.9769	75.48
32.5	158,389,162	3,957,051	0.0250	0.9750	73.73
33.5	143,020,137	3,878,487	0.0271	0.9729	71.89
34.5	127,565,543	3,865,537	0.0303	0.9697	69.94
35.5	113,598,805	3,605,218	0.0317	0.9683	67.82
36.5	101,020,935	3,485,840	0.0345	0.9655	65.67
37.5	89,949,374	3,506,240	0.0390	0.9610	63.40
38.5	79,303,071	3,324,592	0.0419	0.9581	60.93

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,819,909	3,349,368	0.0473	0.9527	58.38
40.5	62,664,897	2,877,976	0.0459	0.9541	55.62
41.5	54,818,682	2,783,968	0.0508	0.9492	53.06
42.5	47,341,729	2,845,053	0.0601	0.9399	50.37
43.5	39,442,000	2,604,717	0.0660	0.9340	47.34
44.5	30,361,044	2,091,387	0.0689	0.9311	44.21
45.5	24,362,260	1,753,211	0.0720	0.9280	41.17
46.5	18,929,565	1,255,181	0.0663	0.9337	38.21
47.5	13,469,607	852,529	0.0633	0.9367	35.67
48.5	10,966,848	756,886	0.0690	0.9310	33.41
49.5	9,287,742	688,235	0.0741	0.9259	31.11
50.5	7,347,494	565,526	0.0770	0.9230	28.80
51.5	6,159,047	539,649	0.0876	0.9124	26.59
52.5	4,846,418	419,432	0.0865	0.9135	24.26
53.5	3,890,389	355,065	0.0913	0.9087	22.16
54.5	3,330,931	309,381	0.0929	0.9071	20.14
55.5	2,717,846	261,556	0.0962	0.9038	18.27
56.5	2,242,747	220,695	0.0984	0.9016	16.51
57.5	1,867,810	209,446	0.1121	0.8879	14.88
58.5	1,543,708	183,397	0.1188	0.8812	13.21
59.5	1,259,497	158,624	0.1259	0.8741	11.64
60.5	1,003,739	138,052	0.1375	0.8625	10.18
61.5	799,975	120,293	0.1504	0.8496	8.78
62.5	628,060	108,181	0.1722	0.8278	7.46
63.5	475,621	93,997	0.1976	0.8024	6.17
64.5	348,041	76,081	0.2186	0.7814	4.95
65.5	244,014	57,169	0.2343	0.7657	3.87
66.5	171,336	43,903	0.2562	0.7438	2.96
67.5	119,572	41,997	0.3512	0.6488	2.20
68.5	75,545	42,139	0.5578	0.4422	1.43
69.5	33,406	23,687	0.7091	0.2909	0.63
70.5	9,719	7,927	0.8156	0.1844	0.18
71.5	1,792	1,792	1.0000		0.03
72.5					
TOTAL	15,894,550,247	156,251,066			

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1925-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
45.7-S0	5.11	0 - 51		44.3-S0	6.13	25 - 51
43.7-S0.5	3.31	0 - 51		43.5-S0.5	4.41	25 - 51
42.3-S1	2.16	0 - 51		42.8-S1	2.72	25 - 51
41.3-S1.5	2.43	0 - 51		42.3-S1.5	1.25	25 - 51
40.5-S2	4.17	0 - 51		41.8-S2	2.33	25 - 51
48.7-R0.5	7.92	0 - 51		44.3-R0.5	7.67	25 - 51
44.8-R1	5.68	0 - 51		42.5-R1	5.50	25 - 51
42.6-R1.5	3.16	0 - 51		41.7-R1.5	3.21	25 - 51
41.1-R2	0.65	0 - 51		41.1-R2	0.91	25 - 51
40.3-R2.5	2.35	0 - 51		40.8-R2.5	2.06	25 - 51
39.6-R3	5.27	0 - 51		40.6-R3	4.88	25 - 51
55.3-L0	7.74	0 - 51		50.8-L0	8.69	25 - 51
51.2-L0.5	6.21	0 - 51		48.8-L0.5	7.49	25 - 51
48.0-L1	4.78	0 - 51		47.3-L1	6.32	25 - 51
45.7-L1.5	3.15	0 - 51		46.0-L1.5	4.33	25 - 51
43.9-L2	2.99	0 - 51		45.1-L2	2.80	25 - 51
42.5-L2.5	3.79	0 - 51		44.0-L2.5	2.29	25 - 51
41.4-L3	5.71	0 - 51		43.1-L3	4.30	25 - 51
54.4-O1	9.52	0 - 51		47.1-O1	9.54	25 - 51
61.1-O2	9.51	0 - 51		52.9-O2	9.54	25 - 51
85.3-O3	10.24	0 - 51			NOT FITTED	
112.9-O4	10.59	0 - 51			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	397,242,571	443,094	0.0011	0.9989	100.00
0.5	366,372,873	863,554	0.0024	0.9976	99.89
1.5	331,162,423	837,273	0.0025	0.9975	99.65
2.5	315,869,574	858,042	0.0027	0.9973	99.40
3.5	300,746,286	884,026	0.0029	0.9971	99.13
4.5	281,150,938	884,276	0.0031	0.9969	98.84
5.5	269,710,157	909,091	0.0034	0.9966	98.53
6.5	263,402,751	955,233	0.0036	0.9964	98.20
7.5	257,313,650	982,690	0.0038	0.9962	97.84
8.5	253,514,830	1,023,308	0.0040	0.9960	97.47
9.5	261,172,830	1,146,793	0.0044	0.9956	97.07
10.5	262,135,312	1,236,369	0.0047	0.9953	96.65
11.5	271,784,982	1,351,131	0.0050	0.9950	96.19
12.5	267,993,405	1,425,413	0.0053	0.9947	95.71
13.5	265,325,974	1,483,604	0.0056	0.9944	95.20
14.5	264,904,050	1,555,685	0.0059	0.9941	94.67
15.5	265,658,241	1,647,987	0.0062	0.9938	94.12
16.5	263,901,096	1,763,900	0.0067	0.9933	93.53
17.5	261,096,378	1,833,813	0.0070	0.9930	92.91
18.5	258,772,804	2,060,684	0.0080	0.9920	92.25
19.5	254,915,868	2,164,565	0.0085	0.9915	91.52
20.5	251,690,678	2,282,347	0.0091	0.9909	90.74
21.5	248,462,238	2,457,200	0.0099	0.9901	89.92
22.5	242,090,398	2,509,188	0.0104	0.9896	89.03
23.5	237,123,204	2,687,538	0.0113	0.9887	88.11
24.5	234,747,595	2,859,490	0.0122	0.9878	87.11
25.5	226,827,001	2,919,949	0.0129	0.9871	86.05
26.5	221,305,751	3,089,041	0.0140	0.9860	84.94
27.5	216,263,972	3,172,435	0.0147	0.9853	83.75
28.5	205,979,454	3,264,792	0.0159	0.9841	82.53
29.5	191,301,160	3,409,401	0.0178	0.9822	81.22
30.5	177,914,538	3,390,783	0.0191	0.9809	79.77
31.5	151,935,205	3,129,085	0.0206	0.9794	78.25
32.5	138,291,315	3,057,347	0.0221	0.9779	76.64
33.5	125,229,256	2,983,019	0.0238	0.9762	74.94
34.5	111,241,276	2,946,536	0.0265	0.9735	73.16
35.5	99,101,456	2,745,472	0.0277	0.9723	71.22
36.5	88,069,520	2,609,057	0.0296	0.9704	69.25
37.5	78,410,006	2,529,950	0.0323	0.9677	67.20
38.5	69,172,851	2,304,285	0.0333	0.9667	65.03

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 28.5 PLACEMENT BAND 1946-2023		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 2004-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,126,470	2,316,108	0.0373	0.9627	62.86
40.5	55,448,230	2,245,447	0.0405	0.9595	60.52
41.5	48,570,022	2,067,591	0.0426	0.9574	58.07
42.5	42,107,378	2,062,434	0.0490	0.9510	55.60
43.5	35,285,449	1,802,313	0.0511	0.9489	52.87
44.5	27,271,203	1,455,725	0.0534	0.9466	50.17
45.5	22,176,677	1,375,295	0.0620	0.9380	47.49
46.5	17,312,949	1,084,425	0.0626	0.9374	44.55
47.5	12,158,481	753,584	0.0620	0.9380	41.76
48.5	9,888,557	667,389	0.0675	0.9325	39.17
49.5	8,418,427	582,195	0.0692	0.9308	36.53
50.5	6,736,216	503,390	0.0747	0.9253	34.00
51.5	5,661,569	452,073	0.0798	0.9202	31.46
52.5	4,497,105	362,844	0.0807	0.9193	28.95
53.5	3,659,876	314,264	0.0859	0.9141	26.61
54.5	3,205,839	289,537	0.0903	0.9097	24.33
55.5	2,662,092	252,679	0.0949	0.9051	22.13
56.5	2,222,514	217,926	0.0981	0.9019	20.03
57.5	1,860,215	203,864	0.1096	0.8904	18.07
58.5	1,541,695	182,259	0.1182	0.8818	16.09
59.5	1,258,622	157,749	0.1253	0.8747	14.18
60.5	1,003,739	138,052	0.1375	0.8625	12.41
61.5	799,975	120,293	0.1504	0.8496	10.70
62.5	628,060	108,181	0.1722	0.8278	9.09
63.5	475,621	93,997	0.1976	0.8024	7.53
64.5	348,041	76,081	0.2186	0.7814	6.04
65.5	244,014	57,169	0.2343	0.7657	4.72
66.5	171,336	43,903	0.2562	0.7438	3.61
67.5	119,572	41,997	0.3512	0.6488	2.69
68.5	75,545	42,139	0.5578	0.4422	1.74
69.5	33,406	23,687	0.7091	0.2909	0.77
70.5	9,719	7,927	0.8156	0.1844	0.22
71.5	1,792	1,792	1.0000		0.04
72.5					
TOTAL	9,627,284,273	100,761,754			

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1946-2023			002	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
48.0-S0	5.62	0 - 54		46.3-S0	6.55	26 - 54
46.0-S0.5	3.75	0 - 54		45.5-S0.5	4.77	26 - 54
44.5-S1	2.29	0 - 54		44.9-S1	3.04	26 - 54
43.5-S1.5	2.03	0 - 54		44.3-S1.5	1.25	26 - 54
42.6-S2	3.72	0 - 54		43.9-S2	1.97	26 - 54
42.1-S2.5	5.47	0 - 54		43.5-S2.5	4.24	26 - 54
51.1-R0.5	8.48	0 - 54		46.3-R0.5	8.13	26 - 54
47.0-R1	6.17	0 - 54		44.5-R1	5.90	26 - 54
44.9-R1.5	3.70	0 - 54		43.7-R1.5	3.54	26 - 54
43.3-R2	0.98	0 - 54		43.1-R2	1.12	26 - 54
42.4-R2.5	1.92	0 - 54		42.9-R2.5	1.71	26 - 54
41.7-R3	4.86	0 - 54		42.6-R3	4.69	26 - 54
57.9-L0	8.30	0 - 54		53.0-L0	9.20	26 - 54
53.7-L0.5	6.75	0 - 54		51.0-L0.5	7.98	26 - 54
50.4-L1	5.25	0 - 54		49.4-L1	6.76	26 - 54
48.1-L1.5	3.46	0 - 54		48.2-L1.5	4.73	26 - 54
46.2-L2	2.85	0 - 54		47.2-L2	3.05	26 - 54
44.8-L2.5	3.31	0 - 54		46.1-L2.5	2.16	26 - 54
43.6-L3	5.20	0 - 54		45.2-L3	4.00	26 - 54
56.9-O1	10.10	0 - 54		49.1-O1	10.06	26 - 54
64.0-O2	10.11	0 - 54		55.2-O2	10.08	26 - 54
89.2-O3	10.86	0 - 54			NOT FITTED	
117.9-O4	11.22	0 - 54			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	252,288,332	288,128	0.0011	0.9989	100.00
0.5	226,438,245	549,895	0.0024	0.9976	99.89
1.5	201,774,084	525,940	0.0026	0.9974	99.64
2.5	192,891,033	544,837	0.0028	0.9972	99.38
3.5	182,480,694	559,670	0.0031	0.9969	99.10
4.5	165,697,343	543,348	0.0033	0.9967	98.80
5.5	152,497,754	540,840	0.0035	0.9965	98.47
6.5	148,634,329	573,844	0.0039	0.9961	98.13
7.5	143,380,368	584,739	0.0041	0.9959	97.75
8.5	138,877,309	607,674	0.0044	0.9956	97.35
9.5	140,749,475	676,264	0.0048	0.9952	96.92
10.5	135,411,850	705,977	0.0052	0.9948	96.46
11.5	124,900,364	703,145	0.0056	0.9944	95.95
12.5	118,412,104	714,567	0.0060	0.9940	95.41
13.5	113,563,217	722,836	0.0064	0.9936	94.84
14.5	110,554,573	754,270	0.0068	0.9932	94.23
15.5	111,903,378	822,840	0.0074	0.9926	93.59
16.5	109,215,606	853,081	0.0078	0.9922	92.90
17.5	108,055,189	910,770	0.0084	0.9916	92.18
18.5	108,319,685	970,249	0.0090	0.9910	91.40
19.5	113,342,689	1,080,797	0.0095	0.9905	90.58
20.5	118,771,138	1,216,312	0.0102	0.9898	89.72
21.5	137,134,344	1,516,139	0.0111	0.9889	88.80
22.5	138,962,656	1,578,225	0.0114	0.9886	87.82
23.5	140,306,362	1,756,642	0.0125	0.9875	86.82
24.5	141,904,097	1,935,222	0.0136	0.9864	85.73
25.5	140,469,511	1,999,260	0.0142	0.9858	84.56
26.5	140,350,123	2,193,782	0.0156	0.9844	83.36
27.5	137,801,868	2,281,685	0.0166	0.9834	82.06
28.5	134,368,850	2,397,576	0.0178	0.9822	80.70
29.5	125,446,355	2,540,255	0.0202	0.9798	79.26
30.5	116,650,279	2,526,374	0.0217	0.9783	77.65
31.5	96,942,090	2,202,705	0.0227	0.9773	75.97
32.5	88,948,356	2,167,191	0.0244	0.9756	74.25
33.5	82,693,124	2,170,377	0.0262	0.9738	72.44
34.5	78,581,424	2,189,039	0.0279	0.9721	70.54
35.5	72,269,456	2,099,079	0.0290	0.9710	68.57
36.5	66,998,146	2,123,901	0.0317	0.9683	66.58
37.5	64,131,265	2,166,397	0.0338	0.9662	64.47
38.5	57,602,016	2,006,014	0.0348	0.9652	62.29

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,046,120	2,024,699	0.0389	0.9611	60.12
40.5	47,483,890	1,990,754	0.0419	0.9581	57.78
41.5	41,699,494	1,860,159	0.0446	0.9554	55.36
42.5	36,667,346	1,885,770	0.0514	0.9486	52.89
43.5	30,831,482	1,649,096	0.0535	0.9465	50.17
44.5	23,147,572	1,307,250	0.0565	0.9435	47.49
45.5	18,623,251	1,245,934	0.0669	0.9331	44.80
46.5	14,210,693	966,776	0.0680	0.9320	41.81
47.5	9,431,910	637,978	0.0676	0.9324	38.96
48.5	7,455,285	558,076	0.0749	0.9251	36.33
49.5	6,268,731	481,590	0.0768	0.9232	33.61
50.5	4,841,266	409,658	0.0846	0.9154	31.03
51.5	4,035,109	364,825	0.0904	0.9096	28.40
52.5	3,093,635	277,781	0.0898	0.9102	25.83
53.5	2,468,962	237,670	0.0963	0.9037	23.51
54.5	2,192,311	225,641	0.1029	0.8971	21.25
55.5	1,826,418	197,119	0.1079	0.8921	19.06
56.5	1,528,643	169,822	0.1111	0.8889	17.01
57.5	1,281,688	151,820	0.1185	0.8815	15.12
58.5	1,089,293	142,702	0.1310	0.8690	13.33
59.5	909,515	125,665	0.1382	0.8618	11.58
60.5	764,584	112,475	0.1471	0.8529	9.98
61.5	611,726	95,101	0.1555	0.8445	8.51
62.5	493,281	86,006	0.1744	0.8256	7.19
63.5	390,440	77,818	0.1993	0.8007	5.94
64.5	305,742	64,757	0.2118	0.7882	4.75
65.5	231,952	53,027	0.2286	0.7714	3.75
66.5	171,256	43,822	0.2559	0.7441	2.89
67.5	119,572	41,997	0.3512	0.6488	2.15
68.5	75,545	42,139	0.5578	0.4422	1.39
69.5	33,406	23,687	0.7091	0.2909	0.62
70.5	9,719	7,927	0.8156	0.1844	0.18
71.5	1,792	1,792	1.0000		0.03
72.5					
TOTAL	5,494,060,710	70,861,218			

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1947-2023			003	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
45.9-S0	5.45	0 - 54		44.5-S0	6.34	25 - 54
44.3-S0.5	3.54	0 - 54		43.9-S0.5	4.49	25 - 54
43.0-S1	2.14	0 - 54		43.4-S1	2.71	25 - 54
42.1-S1.5	2.31	0 - 54		43.0-S1.5	1.27	25 - 54
41.4-S2	4.11	0 - 54		42.7-S2	2.53	25 - 54
48.4-R0.5	8.32	0 - 54		44.4-R0.5	7.92	25 - 54
45.0-R1	5.86	0 - 54		42.9-R1	5.52	25 - 54
43.2-R1.5	3.19	0 - 54		42.3-R1.5	3.03	25 - 54
41.9-R2	0.42	0 - 54		41.9-R2	0.56	25 - 54
41.3-R2.5	2.45	0 - 54		41.7-R2.5	2.47	25 - 54
40.7-R3	5.44	0 - 54		41.6-R3	5.41	25 - 54
54.8-L0	8.37	0 - 54		50.5-L0	9.23	25 - 54
51.1-L0.5	6.75	0 - 54		48.8-L0.5	7.96	25 - 54
48.2-L1	5.23	0 - 54		47.4-L1	6.70	25 - 54
46.2-L1.5	3.46	0 - 54		46.4-L1.5	4.67	25 - 54
44.6-L2	3.03	0 - 54		45.6-L2	3.13	25 - 54
43.4-L2.5	3.63	0 - 54		44.7-L2.5	2.59	25 - 54
42.4-L3	5.52	0 - 54		43.9-L3	4.52	25 - 54
53.3-O1	10.16	0 - 54		46.6-O1	10.04	25 - 54
60.0-O2	10.17	0 - 54		52.4-O2	10.07	25 - 54
83.0-O3	11.09	0 - 54		69.6-O3	11.54	25 - 54
109.3-O4	11.52	0 - 54			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,242,966	162,132	0.0012	0.9988	100.00
0.5	129,854,456	320,094	0.0025	0.9975	99.88
1.5	110,275,462	293,175	0.0027	0.9973	99.64
2.5	99,266,039	291,562	0.0029	0.9971	99.37
3.5	89,692,932	287,816	0.0032	0.9968	99.08
4.5	73,904,620	253,455	0.0034	0.9966	98.76
5.5	56,859,444	213,378	0.0038	0.9962	98.42
6.5	54,088,317	220,120	0.0041	0.9959	98.05
7.5	56,378,999	235,493	0.0042	0.9958	97.65
8.5	59,418,071	265,948	0.0045	0.9955	97.25
9.5	67,942,334	339,177	0.0050	0.9950	96.81
10.5	68,509,183	374,260	0.0055	0.9945	96.33
11.5	60,487,262	357,354	0.0059	0.9941	95.80
12.5	54,647,467	346,896	0.0063	0.9937	95.24
13.5	50,330,417	338,453	0.0067	0.9933	94.63
14.5	46,900,325	340,013	0.0072	0.9928	94.00
15.5	45,039,706	354,207	0.0079	0.9921	93.31
16.5	40,930,576	347,192	0.0085	0.9915	92.58
17.5	37,950,568	344,009	0.0091	0.9909	91.79
18.5	38,829,961	368,255	0.0095	0.9905	90.96
19.5	40,423,064	406,340	0.0101	0.9899	90.10
20.5	43,032,920	473,980	0.0110	0.9890	89.19
21.5	46,573,009	551,380	0.0118	0.9882	88.21
22.5	44,560,572	567,841	0.0127	0.9873	87.17
23.5	43,880,821	610,362	0.0139	0.9861	86.06
24.5	43,671,222	641,237	0.0147	0.9853	84.86
25.5	45,401,909	699,011	0.0154	0.9846	83.61
26.5	49,099,286	806,890	0.0164	0.9836	82.33
27.5	64,396,827	1,113,516	0.0173	0.9827	80.97
28.5	66,448,337	1,239,016	0.0186	0.9814	79.57
29.5	64,421,972	1,427,594	0.0222	0.9778	78.09
30.5	63,088,027	1,471,698	0.0233	0.9767	76.36
31.5	48,867,090	1,184,400	0.0242	0.9758	74.58
32.5	45,374,229	1,195,732	0.0264	0.9736	72.77
33.5	41,395,779	1,179,540	0.0285	0.9715	70.85
34.5	36,840,460	1,125,044	0.0305	0.9695	68.83
35.5	31,600,083	1,039,447	0.0329	0.9671	66.73
36.5	27,225,556	974,142	0.0358	0.9642	64.54
37.5	24,562,541	917,632	0.0374	0.9626	62.23
38.5	22,145,007	866,971	0.0391	0.9609	59.90

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,275,721	931,509	0.0418	0.9582	57.56
40.5	24,538,521	1,067,742	0.0435	0.9565	55.15
41.5	23,402,176	1,109,324	0.0474	0.9526	52.75
42.5	22,287,796	1,215,684	0.0545	0.9455	50.25
43.5	21,466,188	1,204,416	0.0561	0.9439	47.51
44.5	15,962,288	963,380	0.0604	0.9396	44.84
45.5	12,331,313	890,814	0.0722	0.9278	42.14
46.5	9,478,078	699,297	0.0738	0.9262	39.09
47.5	5,446,495	395,582	0.0726	0.9274	36.21
48.5	4,508,004	362,442	0.0804	0.9196	33.58
49.5	4,010,568	329,836	0.0822	0.9178	30.88
50.5	2,736,309	254,794	0.0931	0.9069	28.34
51.5	2,328,344	235,311	0.1011	0.8989	25.70
52.5	1,660,396	161,900	0.0975	0.9025	23.10
53.5	1,215,746	129,694	0.1067	0.8933	20.85
54.5	1,077,505	125,292	0.1163	0.8837	18.63
55.5	827,789	100,521	0.1214	0.8786	16.46
56.5	694,855	86,526	0.1245	0.8755	14.46
57.5	583,710	77,519	0.1328	0.8672	12.66
58.5	500,078	74,053	0.1481	0.8519	10.98
59.5	426,240	66,731	0.1566	0.8434	9.35
60.5	347,018	57,415	0.1655	0.8345	7.89
61.5	303,931	54,760	0.1802	0.8198	6.58
62.5	250,292	50,165	0.2004	0.7996	5.40
63.5	189,998	45,055	0.2371	0.7629	4.32
64.5	142,290	37,427	0.2630	0.7370	3.29
65.5	101,727	28,299	0.2782	0.7218	2.43
66.5	85,981	26,327	0.3062	0.6938	1.75
67.5	60,079	27,393	0.4559	0.5441	1.22
68.5	38,923	26,180	0.6726	0.3274	0.66
69.5	19,680	10,601	0.5387	0.4613	0.22
70.5	9,719	7,927	0.8156	0.1844	0.10
71.5	1,792	1,792	1.0000		0.02
72.5					
TOTAL	2,451,867,366	35,400,470			

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1949-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
44.4-S0	5.59	0 - 54		43.2-S0	6.47	24 - 54
43.0-S0.5	3.60	0 - 54		42.7-S0.5	4.55	24 - 54
41.8-S1	2.16	0 - 54		42.3-S1	2.70	24 - 54
41.1-S1.5	2.31	0 - 54		41.9-S1.5	1.30	24 - 54
40.5-S2	4.14	0 - 54		41.7-S2	2.69	24 - 54
46.5-R0.5	8.45	0 - 54		42.9-R0.5	8.02	24 - 54
43.5-R1	5.83	0 - 54		41.7-R1	5.53	24 - 54
42.0-R1.5	3.09	0 - 54		41.2-R1.5	2.91	24 - 54
40.9-R2	0.27	0 - 54		40.9-R2	0.36	24 - 54
40.4-R2.5	2.64	0 - 54		40.8-R2.5	2.72	24 - 54
39.9-R3	5.63	0 - 54		40.7-R3	5.77	24 - 54
52.5-L0	8.67	0 - 54		48.6-L0	9.54	24 - 54
49.2-L0.5	7.02	0 - 54		47.1-L0.5	8.22	24 - 54
46.6-L1	5.46	0 - 54		45.9-L1	6.93	24 - 54
44.9-L1.5	3.66	0 - 54		45.0-L1.5	4.86	24 - 54
43.5-L2	3.10	0 - 54		44.4-L2	3.31	24 - 54
42.3-L2.5	3.69	0 - 54		43.5-L2.5	2.76	24 - 54
41.4-L3	5.55	0 - 54		42.8-L3	4.64	24 - 54
50.8-O1	10.46	0 - 54		44.8-O1	10.33	24 - 54
57.1-O2	10.46	0 - 54		50.3-O2	10.36	24 - 54
78.5-O3	11.52	0 - 54		66.5-O3	12.05	24 - 54
103.1-O4	12.03	0 - 54		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	86,525,508.68-	0.00	86,525,508.68-
TOTAL DATA	86,525,508.68-	0.00	86,525,508.68-
8	329,551,019.98	0.00	329,551,019.98
TOTAL DATA LESS CD 8	416,076,528.66-	0.00	416,076,528.66-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	414,309,398	499,046	0.0012	0.9988	100.00
0.5	409,746,568	1,001,381	0.0024	0.9976	99.88
1.5	347,365,487	925,326	0.0027	0.9973	99.64
2.5	338,801,729	972,651	0.0029	0.9971	99.37
3.5	318,016,511	970,916	0.0031	0.9969	99.08
4.5	305,325,960	1,028,161	0.0034	0.9966	98.78
5.5	294,879,241	1,042,809	0.0035	0.9965	98.45
6.5	282,678,903	1,043,021	0.0037	0.9963	98.10
7.5	272,886,762	1,102,225	0.0040	0.9960	97.74
8.5	265,445,944	1,172,412	0.0044	0.9956	97.34
9.5	258,138,931	1,268,562	0.0049	0.9951	96.91
10.5	250,386,007	1,298,918	0.0052	0.9948	96.44
11.5	240,942,860	1,467,482	0.0061	0.9939	95.94
12.5	231,653,794	1,396,420	0.0060	0.9940	95.35
13.5	215,372,396	1,458,270	0.0068	0.9932	94.78
14.5	207,603,052	1,406,721	0.0068	0.9932	94.14
15.5	201,216,176	1,417,563	0.0070	0.9930	93.50
16.5	193,150,712	1,641,697	0.0085	0.9915	92.84
17.5	187,129,719	1,555,506	0.0083	0.9917	92.05
18.5	180,877,100	1,572,637	0.0087	0.9913	91.29
19.5	173,883,447	1,691,533	0.0097	0.9903	90.49
20.5	168,982,611	1,862,841	0.0110	0.9890	89.61
21.5	163,596,530	1,926,708	0.0118	0.9882	88.62
22.5	155,909,751	1,940,280	0.0124	0.9876	87.58
23.5	149,688,671	2,012,916	0.0134	0.9866	86.49
24.5	143,089,231	2,066,735	0.0144	0.9856	85.33
25.5	135,521,748	2,074,862	0.0153	0.9847	84.10
26.5	129,463,134	2,143,761	0.0166	0.9834	82.81
27.5	122,791,797	2,237,068	0.0182	0.9818	81.44
28.5	115,908,803	2,271,900	0.0196	0.9804	79.95
29.5	107,817,046	2,882,384	0.0267	0.9733	78.39
30.5	99,152,553	2,538,571	0.0256	0.9744	76.29
31.5	84,829,913	2,435,214	0.0287	0.9713	74.34
32.5	76,189,909	2,467,521	0.0324	0.9676	72.20
33.5	67,385,824	2,157,382	0.0320	0.9680	69.86
34.5	59,998,973	2,029,378	0.0338	0.9662	67.63
35.5	53,710,129	1,962,247	0.0365	0.9635	65.34
36.5	48,247,292	1,792,210	0.0371	0.9629	62.95
37.5	43,988,608	1,750,167	0.0398	0.9602	60.61
38.5	40,198,399	1,926,339	0.0479	0.9521	58.20

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,267,005	1,986,923	0.0533	0.9467	55.41
40.5	33,620,954	1,928,995	0.0574	0.9426	52.46
41.5	30,112,211	2,010,935	0.0668	0.9332	49.45
42.5	26,086,198	2,468,494	0.0946	0.9054	46.15
43.5	21,243,960	1,849,549	0.0871	0.9129	41.78
44.5	15,895,365	1,571,810	0.0989	0.9011	38.14
45.5	12,519,911	1,749,827	0.1398	0.8602	34.37
46.5	9,299,671	879,323	0.0946	0.9054	29.57
47.5	6,650,956	654,360	0.0984	0.9016	26.77
48.5	5,593,398	770,690	0.1378	0.8622	24.14
49.5	4,598,709	613,377	0.1334	0.8666	20.81
50.5	3,735,848	754,268	0.2019	0.7981	18.04
51.5	2,892,942	598,792	0.2070	0.7930	14.39
52.5	2,276,425	404,208	0.1776	0.8224	11.42
53.5	1,872,217	385,349	0.2058	0.7942	9.39
54.5	1,486,868	311,153	0.2093	0.7907	7.46
55.5	1,175,716	227,207	0.1933	0.8067	5.90
56.5	948,508	187,668	0.1979	0.8021	4.76
57.5	760,840	172,620	0.2269	0.7731	3.82
58.5	588,220	139,029	0.2364	0.7636	2.95
59.5	449,191	126,563	0.2818	0.7182	2.25
60.5	322,628	88,517	0.2744	0.7256	1.62
61.5	234,111	72,666	0.3104	0.6896	1.17
62.5	161,445	55,014	0.3408	0.6592	0.81
63.5	106,431	42,746	0.4016	0.5984	0.53
64.5	63,685	35,151	0.5520	0.4480	0.32
65.5	28,533	18,799	0.6588	0.3412	0.14
66.5	9,735	9,564	0.9825	0.0175	0.05
67.5	170	170	1.0000		0.00
68.5					
TOTAL	7,776,283,469	86,525,508			

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1925-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
43.4-S0	7.25	0 - 51		41.6-S0	8.65	25 - 51
41.8-S0.5	5.36	0 - 51		41.1-S0.5	6.88	25 - 51
40.6-S1	3.78	0 - 51		40.8-S1	5.20	25 - 51
39.8-S1.5	2.80	0 - 51		40.5-S1.5	3.34	25 - 51
39.2-S2	3.43	0 - 51		40.2-S2	2.29	25 - 51
38.8-S2.5	4.80	0 - 51		40.0-S2.5	3.19	25 - 51
45.8-R0.5	10.00	0 - 51		41.2-R0.5	9.97	25 - 51
42.5-R1	7.53	0 - 51		40.1-R1	7.68	25 - 51
40.9-R1.5	4.98	0 - 51		39.7-R1.5	5.30	25 - 51
39.6-R2	2.30	0 - 51		39.4-R2	2.97	25 - 51
39.0-R2.5	1.29	0 - 51		39.3-R2.5	1.08	25 - 51
38.5-R3	3.87	0 - 51		39.3-R3	3.19	25 - 51
38.1-R4	8.89	0 - 51		39.3-R4	9.05	25 - 51
51.8-L0	10.10	0 - 51		46.8-L0	11.45	25 - 51
48.3-L0.5	8.53	0 - 51		45.4-L0.5	10.28	25 - 51
45.6-L1	7.06	0 - 51		44.3-L1	9.13	25 - 51
43.7-L1.5	5.26	0 - 51		43.5-L1.5	7.21	25 - 51
42.2-L2	4.25	0 - 51		42.9-L2	5.57	25 - 51
41.0-L2.5	3.88	0 - 51		42.1-L2.5	3.90	25 - 51
40.1-L3	4.97	0 - 51		41.5-L3	3.92	25 - 51
38.6-L4	8.66	0 - 51		40.1-L4	8.38	25 - 51
50.4-O1	11.81	0 - 51		43.0-O1	12.11	25 - 51
56.7-O2	11.82	0 - 51		48.3-O2	12.14	25 - 51
78.5-O3	12.74	0 - 51		63.8-O3	13.71	25 - 51
103.4-O4	13.17	0 - 51				

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,177,166	1,889,771	0.0537	0.9463	55.82
40.5	32,004,280	1,849,205	0.0578	0.9422	52.82
41.5	28,909,424	1,948,592	0.0674	0.9326	49.77
42.5	25,207,082	2,419,611	0.0960	0.9040	46.42
43.5	20,527,650	1,808,672	0.0881	0.9119	41.96
44.5	15,263,571	1,530,602	0.1003	0.8997	38.26
45.5	11,952,742	1,708,238	0.1429	0.8571	34.43
46.5	8,784,469	825,435	0.0940	0.9060	29.51
47.5	6,212,285	592,469	0.0954	0.9046	26.73
48.5	5,250,397	705,190	0.1343	0.8657	24.18
49.5	4,356,359	555,575	0.1275	0.8725	20.94
50.5	3,587,269	735,786	0.2051	0.7949	18.27
51.5	2,786,245	581,250	0.2086	0.7914	14.52
52.5	2,205,508	395,556	0.1793	0.8207	11.49
53.5	1,816,719	370,382	0.2039	0.7961	9.43
54.5	1,450,702	307,857	0.2122	0.7878	7.51
55.5	1,149,589	224,579	0.1954	0.8046	5.91
56.5	928,363	185,565	0.1999	0.8001	4.76
57.5	747,113	171,201	0.2292	0.7708	3.81
58.5	579,944	138,151	0.2382	0.7618	2.94
59.5	447,510	126,289	0.2822	0.7178	2.24
60.5	322,628	88,517	0.2744	0.7256	1.60
61.5	234,111	72,666	0.3104	0.6896	1.16
62.5	161,445	55,014	0.3408	0.6592	0.80
63.5	106,431	42,746	0.4016	0.5984	0.53
64.5	63,685	35,151	0.5520	0.4480	0.32
65.5	28,533	18,799	0.6588	0.3412	0.14
66.5	9,735	9,564	0.9825	0.0175	0.05
67.5	170	170	1.0000		0.00
68.5					
TOTAL	6,644,089,224	77,699,581			

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1929-2023			002	EXPERIENCE BAND 1990-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
43.2-S0	7.87	0 - 52		41.3-S0	9.34	25 - 52
41.8-S0.5	5.95	0 - 52		41.0-S0.5	7.56	25 - 52
40.7-S1	4.28	0 - 52		40.7-S1	5.81	25 - 52
39.9-S1.5	3.06	0 - 52		40.5-S1.5	3.87	25 - 52
39.3-S2	3.38	0 - 52		40.3-S2	2.53	25 - 52
39.0-S2.5	4.51	0 - 52		40.2-S2.5	2.89	25 - 52
45.4-R0.5	10.61	0 - 52		40.9-R0.5	10.67	25 - 52
42.4-R1	8.09	0 - 52		39.9-R1	8.26	25 - 52
40.9-R1.5	5.45	0 - 52		39.6-R1.5	5.81	25 - 52
39.7-R2	2.72	0 - 52		39.4-R2	3.42	25 - 52
39.2-R2.5	1.13	0 - 52		39.4-R2.5	1.14	25 - 52
38.7-R3	3.54	0 - 52		39.4-R3	2.87	25 - 52
38.4-R4	8.44	0 - 52		39.6-R4	8.52	25 - 52
51.3-L0	10.85	0 - 52		46.2-L0	12.31	25 - 52
48.0-L0.5	9.27	0 - 52		45.0-L0.5	11.12	25 - 52
45.4-L1	7.76	0 - 52		44.0-L1	9.95	25 - 52
43.6-L1.5	5.91	0 - 52		43.3-L1.5	8.01	25 - 52
42.2-L2	4.76	0 - 52		42.8-L2	6.33	25 - 52
41.1-L2.5	4.08	0 - 52		42.1-L2.5	4.49	25 - 52
40.2-L3	4.92	0 - 52		41.5-L3	4.10	25 - 52
38.9-L4	8.18	0 - 52		40.3-L4	7.88	25 - 52
49.7-O1	12.55	0 - 52		42.4-O1	12.91	25 - 52
55.9-O2	12.56	0 - 52		47.7-O2	12.98	25 - 52
77.0-O3	13.57	0 - 52		62.5-O3	14.71	25 - 52
101.2-O4	14.04	0 - 52		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	224,445,130	273,745	0.0012	0.9988	100.00
0.5	223,576,122	506,703	0.0023	0.9977	99.88
1.5	165,525,608	435,231	0.0026	0.9974	99.65
2.5	163,863,436	450,609	0.0027	0.9973	99.39
3.5	148,418,887	430,805	0.0029	0.9971	99.12
4.5	141,516,716	456,986	0.0032	0.9968	98.83
5.5	138,109,045	467,514	0.0034	0.9966	98.51
6.5	131,231,025	462,742	0.0035	0.9965	98.18
7.5	127,465,836	498,847	0.0039	0.9961	97.83
8.5	126,339,013	538,292	0.0043	0.9957	97.45
9.5	126,924,596	588,907	0.0046	0.9954	97.03
10.5	127,171,971	632,010	0.0050	0.9950	96.58
11.5	133,594,182	801,716	0.0060	0.9940	96.10
12.5	133,046,983	719,153	0.0054	0.9946	95.52
13.5	126,106,985	703,216	0.0056	0.9944	95.01
14.5	126,452,637	751,949	0.0059	0.9941	94.48
15.5	126,880,455	760,337	0.0060	0.9940	93.92
16.5	124,568,240	900,761	0.0072	0.9928	93.35
17.5	123,079,480	933,302	0.0076	0.9924	92.68
18.5	120,692,549	984,819	0.0082	0.9918	91.98
19.5	115,944,086	1,045,344	0.0090	0.9910	91.23
20.5	114,536,057	1,184,976	0.0103	0.9897	90.40
21.5	112,656,924	1,220,533	0.0108	0.9892	89.47
22.5	109,461,968	1,282,659	0.0117	0.9883	88.50
23.5	108,598,584	1,410,108	0.0130	0.9870	87.46
24.5	109,966,049	1,457,771	0.0133	0.9867	86.33
25.5	107,080,420	1,491,878	0.0139	0.9861	85.18
26.5	105,218,873	1,649,026	0.0157	0.9843	83.99
27.5	103,877,655	1,768,689	0.0170	0.9830	82.68
28.5	98,724,165	1,780,732	0.0180	0.9820	81.27
29.5	91,973,647	2,380,320	0.0259	0.9741	79.80
30.5	85,068,466	2,002,347	0.0235	0.9765	77.74
31.5	72,056,339	1,956,419	0.0272	0.9728	75.91
32.5	64,972,175	1,999,652	0.0308	0.9692	73.85
33.5	57,436,867	1,713,037	0.0298	0.9702	71.58
34.5	50,990,354	1,574,002	0.0309	0.9691	69.44
35.5	45,659,529	1,491,077	0.0327	0.9673	67.30
36.5	41,112,324	1,359,685	0.0331	0.9669	65.10
37.5	37,596,285	1,230,653	0.0327	0.9673	62.95
38.5	34,571,577	1,386,458	0.0401	0.9599	60.89

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,413,313	1,507,392	0.0465	0.9535	58.44
40.5	29,435,443	1,542,504	0.0524	0.9476	55.73
41.5	26,558,149	1,641,265	0.0618	0.9382	52.81
42.5	23,067,597	2,076,223	0.0900	0.9100	49.54
43.5	18,771,626	1,440,797	0.0768	0.9232	45.08
44.5	13,963,696	1,217,590	0.0872	0.9128	41.62
45.5	11,063,006	1,471,095	0.1330	0.8670	37.99
46.5	8,236,325	719,313	0.0873	0.9127	32.94
47.5	5,819,836	548,196	0.0942	0.9058	30.06
48.5	4,943,900	678,284	0.1372	0.8628	27.23
49.5	4,096,743	538,219	0.1314	0.8686	23.50
50.5	3,345,525	707,691	0.2115	0.7885	20.41
51.5	2,573,081	545,050	0.2118	0.7882	16.09
52.5	2,031,037	359,656	0.1771	0.8229	12.68
53.5	1,693,332	337,182	0.1991	0.8009	10.44
54.5	1,377,604	286,550	0.2080	0.7920	8.36
55.5	1,106,632	208,889	0.1888	0.8112	6.62
56.5	907,511	179,155	0.1974	0.8026	5.37
57.5	731,472	166,517	0.2276	0.7724	4.31
58.5	564,955	132,198	0.2340	0.7660	3.33
59.5	432,757	122,280	0.2826	0.7174	2.55
60.5	310,477	84,053	0.2707	0.7293	1.83
61.5	226,424	69,042	0.3049	0.6951	1.33
62.5	157,382	50,984	0.3240	0.6760	0.93
63.5	106,398	42,713	0.4014	0.5986	0.63
64.5	63,685	35,151	0.5520	0.4480	0.38
65.5	28,533	18,799	0.6588	0.3412	0.17
66.5	9,735	9,564	0.9825	0.0175	0.06
67.5	170	170	1.0000		0.00
68.5					
TOTAL	4,720,547,584	60,419,532			

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1946-2023			003	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
44.0-S0	8.05	0 - 53		41.9-S0	9.55	26 - 53
42.5-S0.5	6.12	0 - 53		41.7-S0.5	7.83	26 - 53
41.4-S1	4.48	0 - 53		41.4-S1	6.11	26 - 53
40.7-S1.5	3.26	0 - 53		41.2-S1.5	4.23	26 - 53
40.0-S2	3.55	0 - 53		41.1-S2	2.92	26 - 53
39.7-S2.5	4.61	0 - 53		40.9-S2.5	3.12	26 - 53
46.2-R0.5	10.76	0 - 53		41.5-R0.5	10.81	26 - 53
43.1-R1	8.20	0 - 53		40.5-R1	8.41	26 - 53
41.6-R1.5	5.57	0 - 53		40.3-R1.5	6.04	26 - 53
40.4-R2	2.90	0 - 53		40.1-R2	3.70	26 - 53
39.9-R2.5	1.37	0 - 53		40.1-R2.5	1.59	26 - 53
39.4-R3	3.58	0 - 53		40.2-R3	2.82	26 - 53
39.1-R4	8.44	0 - 53		40.3-R4	8.49	26 - 53
52.2-L0	11.02	0 - 53		46.8-L0	12.50	26 - 53
48.8-L0.5	9.43	0 - 53		45.6-L0.5	11.33	26 - 53
46.2-L1	7.94	0 - 53		44.6-L1	10.19	26 - 53
44.4-L1.5	6.12	0 - 53		44.0-L1.5	8.34	26 - 53
43.0-L2	4.97	0 - 53		43.6-L2	6.72	26 - 53
41.9-L2.5	4.28	0 - 53		42.9-L2.5	4.92	26 - 53
40.9-L3	5.11	0 - 53		42.3-L3	4.44	26 - 53
39.6-L4	8.27	0 - 53		41.1-L4	7.91	26 - 53
50.5-O1	12.69	0 - 53		42.9-O1	13.04	26 - 53
56.8-O2	12.69	0 - 53		48.2-O2	13.10	26 - 53
78.3-O3	13.72	0 - 53		62.9-O3	14.87	26 - 53
102.9-O4	14.20	0 - 53		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	149,158,690	200,949	0.0013	0.9987	100.00
0.5	151,612,169	363,013	0.0024	0.9976	99.87
1.5	98,470,724	279,920	0.0028	0.9972	99.63
2.5	98,808,499	291,529	0.0030	0.9970	99.34
3.5	94,238,130	292,014	0.0031	0.9969	99.05
4.5	88,763,481	303,538	0.0034	0.9966	98.74
5.5	84,266,008	310,041	0.0037	0.9963	98.41
6.5	79,960,115	311,849	0.0039	0.9961	98.04
7.5	75,509,313	320,382	0.0042	0.9958	97.66
8.5	73,856,878	357,094	0.0048	0.9952	97.25
9.5	73,152,600	378,141	0.0052	0.9948	96.78
10.5	69,678,350	381,632	0.0055	0.9945	96.28
11.5	64,764,854	454,979	0.0070	0.9930	95.75
12.5	62,618,443	405,035	0.0065	0.9935	95.08
13.5	52,071,808	355,360	0.0068	0.9932	94.46
14.5	50,566,744	400,225	0.0079	0.9921	93.82
15.5	51,437,719	397,719	0.0077	0.9923	93.07
16.5	48,851,271	411,999	0.0084	0.9916	92.35
17.5	49,322,630	477,204	0.0097	0.9903	91.58
18.5	49,617,082	468,758	0.0094	0.9906	90.69
19.5	50,672,596	514,623	0.0102	0.9898	89.83
20.5	53,951,813	647,315	0.0120	0.9880	88.92
21.5	64,286,543	746,694	0.0116	0.9884	87.85
22.5	65,551,119	816,575	0.0125	0.9875	86.83
23.5	68,540,237	954,468	0.0139	0.9861	85.75
24.5	69,809,372	991,318	0.0142	0.9858	84.56
25.5	68,986,317	1,087,991	0.0158	0.9842	83.36
26.5	68,683,887	1,272,983	0.0185	0.9815	82.04
27.5	66,329,576	1,339,281	0.0202	0.9798	80.52
28.5	63,272,792	1,383,818	0.0219	0.9781	78.90
29.5	57,554,561	1,836,209	0.0319	0.9681	77.17
30.5	52,467,679	1,490,713	0.0284	0.9716	74.71
31.5	41,687,571	1,395,250	0.0335	0.9665	72.59
32.5	37,395,627	1,305,500	0.0349	0.9651	70.16
33.5	33,821,048	1,217,150	0.0360	0.9640	67.71
34.5	33,680,841	1,179,785	0.0350	0.9650	65.27
35.5	31,690,490	1,103,161	0.0348	0.9652	62.98
36.5	30,110,447	1,093,387	0.0363	0.9637	60.79
37.5	30,544,194	1,027,598	0.0336	0.9664	58.58
38.5	28,503,772	1,197,440	0.0420	0.9580	56.61

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,983,436	1,340,365	0.0497	0.9503	54.23
40.5	24,977,000	1,379,922	0.0552	0.9448	51.54
41.5	22,618,585	1,485,980	0.0657	0.9343	48.68
42.5	19,938,806	1,956,233	0.0981	0.9019	45.49
43.5	16,207,831	1,335,429	0.0824	0.9176	41.03
44.5	11,736,753	1,119,680	0.0954	0.9046	37.65
45.5	9,173,707	1,387,563	0.1513	0.8487	34.06
46.5	6,626,967	634,882	0.0958	0.9042	28.91
47.5	4,434,555	478,454	0.1079	0.8921	26.14
48.5	3,716,610	609,563	0.1640	0.8360	23.32
49.5	3,034,021	473,485	0.1561	0.8439	19.49
50.5	2,429,597	648,853	0.2671	0.7329	16.45
51.5	1,841,281	491,616	0.2670	0.7330	12.06
52.5	1,429,562	315,555	0.2207	0.7793	8.84
53.5	1,201,488	293,360	0.2442	0.7558	6.89
54.5	980,178	248,518	0.2535	0.7465	5.21
55.5	794,747	179,100	0.2254	0.7746	3.89
56.5	672,961	149,288	0.2218	0.7782	3.01
57.5	557,837	128,966	0.2312	0.7688	2.34
58.5	462,453	104,536	0.2260	0.7740	1.80
59.5	380,738	108,632	0.2853	0.7147	1.39
60.5	285,959	77,486	0.2710	0.7290	1.00
61.5	216,608	66,449	0.3068	0.6932	0.73
62.5	156,300	50,240	0.3214	0.6786	0.50
63.5	106,398	42,713	0.4014	0.5986	0.34
64.5	63,685	35,151	0.5520	0.4480	0.20
65.5	28,533	18,799	0.6588	0.3412	0.09
66.5	9,735	9,564	0.9825	0.0175	0.03
67.5	170	170	1.0000		0.00
68.5					
TOTAL	2,745,332,490	44,933,192			

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1950-2023 004 EXPERIENCE BAND 2014-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
41.5-S0	7.81	0 - 53	40.5-S0	8.75	24 - 52
40.4-S0.5	5.83	0 - 53	40.2-S0.5	6.92	24 - 52
39.5-S1	4.21	0 - 53	40.0-S1	5.18	24 - 52
39.0-S1.5	3.22	0 - 53	39.8-S1.5	3.39	24 - 52
38.5-S2	3.83	0 - 53	39.6-S2	2.68	24 - 52
38.3-S2.5	5.10	0 - 53	39.5-S2.5	3.83	24 - 52
43.1-R0.5	10.47	0 - 53	40.0-R0.5	10.06	24 - 52
40.8-R1	7.75	0 - 53	39.1-R1	7.55	24 - 52
39.6-R1.5	4.94	0 - 53	38.9-R1.5	5.08	24 - 52
38.8-R2	2.38	0 - 53	38.8-R2	2.78	24 - 52
38.4-R2.5	1.89	0 - 53	38.8-R2.5	1.74	24 - 52
38.1-R3	4.32	0 - 53	38.8-R3	4.05	24 - 52
37.9-R4	9.21	0 - 53	39.0-R4	9.74	24 - 52
48.5-L0	11.10	0 - 53	45.1-L0	11.86	24 - 52
45.7-L0.5	9.45	0 - 53	43.9-L0.5	10.61	24 - 52
43.6-L1	7.94	0 - 53	43.0-L1	9.41	24 - 52
42.1-L1.5	6.14	0 - 53	42.4-L1.5	7.49	24 - 52
41.0-L2	5.11	0 - 53	41.9-L2	5.90	24 - 52
40.1-L2.5	4.59	0 - 53	41.3-L2.5	4.41	24 - 52
39.3-L3	5.50	0 - 53	40.7-L3	4.63	24 - 52
38.2-L4	8.89	0 - 53	39.6-L4	9.01	24 - 52
46.5-O1	12.72	0 - 53	41.4-O1	12.44	24 - 52
52.3-O2	12.74	0 - 53	46.5-O2	12.52	24 - 52
71.2-O3	14.06	0 - 53	60.6-O3	14.40	24 - 52
93.0-O4	14.67	0 - 53		NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,017,879	140,880	0.0015	0.9985	100.00
0.5	101,667,134	248,414	0.0024	0.9976	99.85
1.5	49,484,468	156,436	0.0032	0.9968	99.61
2.5	52,876,737	167,960	0.0032	0.9968	99.29
3.5	41,733,450	143,168	0.0034	0.9966	98.98
4.5	36,252,553	144,789	0.0040	0.9960	98.64
5.5	32,975,329	141,239	0.0043	0.9957	98.24
6.5	28,371,747	127,698	0.0045	0.9955	97.82
7.5	28,015,445	136,403	0.0049	0.9951	97.38
8.5	29,761,634	156,501	0.0053	0.9947	96.91
9.5	38,723,396	223,112	0.0058	0.9942	96.40
10.5	38,411,394	232,324	0.0060	0.9940	95.84
11.5	34,927,660	295,402	0.0085	0.9915	95.26
12.5	33,582,181	246,112	0.0073	0.9927	94.46
13.5	22,973,409	183,312	0.0080	0.9920	93.76
14.5	21,379,244	211,562	0.0099	0.9901	93.02
15.5	21,864,020	204,976	0.0094	0.9906	92.10
16.5	18,268,539	197,423	0.0108	0.9892	91.23
17.5	17,413,875	224,400	0.0129	0.9871	90.25
18.5	18,607,941	215,484	0.0116	0.9884	89.08
19.5	17,541,215	223,327	0.0127	0.9873	88.05
20.5	19,033,991	314,033	0.0165	0.9835	86.93
21.5	21,142,740	328,102	0.0155	0.9845	85.50
22.5	19,391,639	342,108	0.0176	0.9824	84.17
23.5	19,736,650	413,934	0.0210	0.9790	82.69
24.5	19,877,677	396,384	0.0199	0.9801	80.95
25.5	20,481,737	461,664	0.0225	0.9775	79.34
26.5	22,560,966	535,289	0.0237	0.9763	77.55
27.5	30,944,066	781,159	0.0252	0.9748	75.71
28.5	32,682,076	845,528	0.0259	0.9741	73.80
29.5	33,429,410	1,375,524	0.0411	0.9589	71.89
30.5	32,476,034	1,078,761	0.0332	0.9668	68.93
31.5	24,743,646	1,023,396	0.0414	0.9586	66.64
32.5	21,800,856	956,484	0.0439	0.9561	63.88
33.5	17,580,842	846,420	0.0481	0.9519	61.08
34.5	14,095,018	753,698	0.0535	0.9465	58.14
35.5	10,384,203	589,708	0.0568	0.9432	55.03
36.5	8,492,601	536,111	0.0631	0.9369	51.91
37.5	7,635,101	381,565	0.0500	0.9500	48.63
38.5	8,027,651	540,990	0.0674	0.9326	46.20

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,902,443	635,839	0.0642	0.9358	43.09
40.5	12,846,984	896,444	0.0698	0.9302	40.32
41.5	13,199,162	1,064,594	0.0807	0.9193	37.51
42.5	12,564,966	1,522,932	0.1212	0.8788	34.48
43.5	11,850,811	1,135,261	0.0958	0.9042	30.30
44.5	8,022,367	947,546	0.1181	0.8819	27.40
45.5	5,797,503	1,200,142	0.2070	0.7930	24.16
46.5	3,879,812	486,036	0.1253	0.8747	19.16
47.5	2,071,757	321,633	0.1552	0.8448	16.76
48.5	1,945,922	486,367	0.2499	0.7501	14.16
49.5	1,663,223	380,059	0.2285	0.7715	10.62
50.5	1,287,304	561,688	0.4363	0.5637	8.19
51.5	882,444	412,960	0.4680	0.5320	4.62
52.5	658,299	252,302	0.3833	0.6167	2.46
53.5	542,606	237,256	0.4373	0.5627	1.52
54.5	407,604	196,240	0.4814	0.5186	0.85
55.5	302,396	132,223	0.4373	0.5627	0.44
56.5	238,880	99,622	0.4170	0.5830	0.25
57.5	221,808	90,125	0.4063	0.5937	0.15
58.5	182,832	68,545	0.3749	0.6251	0.09
59.5	157,194	77,144	0.4908	0.5092	0.05
60.5	112,641	49,114	0.4360	0.5640	0.03
61.5	89,250	40,651	0.4555	0.5445	0.02
62.5	68,835	30,958	0.4497	0.5503	0.01
63.5	47,594	23,438	0.4925	0.5075	0.00
64.5	30,613	17,883	0.5842	0.4158	0.00
65.5	12,730	8,860	0.6960	0.3040	0.00
66.5	3,870	3,870	1.0000		0.00
67.5					
TOTAL	1,252,358,004	27,901,511			

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1955-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
37.5-S0	7.66	0 - 52		37.2-S0	7.67	22 - 49
36.8-S0.5	5.52	0 - 52		37.0-S0.5	5.74	22 - 49
36.2-S1	3.76	0 - 52		36.9-S1	3.92	22 - 49
35.9-S1.5	2.82	0 - 52		36.7-S1.5	2.08	22 - 49
35.6-S2	3.67	0 - 52		36.6-S2	2.18	22 - 49
35.5-S2.5	5.16	0 - 52		36.5-S2.5	4.23	22 - 49
38.4-R0.5	10.26	0 - 52		36.8-R0.5	9.06	22 - 49
36.9-R1	7.21	0 - 52		36.1-R1	6.45	22 - 49
36.3-R1.5	4.35	0 - 52		35.9-R1.5	3.82	22 - 49
35.8-R2	1.63	0 - 52		35.9-R2	1.41	22 - 49
35.6-R2.5	2.03	0 - 52		35.9-R2.5	2.07	22 - 49
35.4-R3	4.77	0 - 52		36.0-R3	4.93	22 - 49
42.7-L0	11.45	0 - 52		41.3-L0	11.01	22 - 49
40.8-L0.5	9.72	0 - 52		40.3-L0.5	9.70	22 - 49
39.2-L1	8.09	0 - 52		39.5-L1	8.43	22 - 49
38.2-L1.5	6.23	0 - 52		39.0-L1.5	6.44	22 - 49
37.4-L2	5.13	0 - 52		38.7-L2	4.79	22 - 49
36.8-L2.5	4.53	0 - 52		38.1-L2.5	3.40	22 - 49
36.2-L3	5.41	0 - 52		37.6-L3	4.19	22 - 49
35.5-L4	8.80	0 - 52		36.7-L4	9.38	22 - 49
40.6-O1	12.97	0 - 52		37.9-O1	11.57	22 - 49
45.6-O2	13.03	0 - 52		42.5-O2	11.65	22 - 49
60.8-O3	14.90	0 - 52		55.0-O3	13.72	22 - 49
78.6-O4	15.74	0 - 52		69.7-O4	14.65	22 - 49

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L	I N P U T	D A T A -----
	AGED	UNAGED	TOTAL
0	144,456.60-	0.00	144,456.60-
TOTAL DATA	144,456.60-	0.00	144,456.60-
8	8,554,638.21	0.00	8,554,638.21
TOTAL DATA LESS CD 8	8,699,094.81-	0.00	8,699,094.81-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,656,907	4	0.0000	1.0000	100.00
0.5	8,496,417	11	0.0000	1.0000	100.00
1.5	8,379,231	9	0.0000	1.0000	100.00
2.5	8,278,556	9	0.0000	1.0000	100.00
3.5	8,097,513	3	0.0000	1.0000	100.00
4.5	7,789,120	7	0.0000	1.0000	100.00
5.5	7,576,017	11	0.0000	1.0000	100.00
6.5	7,287,050	11	0.0000	1.0000	100.00
7.5	7,220,762	14	0.0000	1.0000	100.00
8.5	7,173,626	27	0.0000	1.0000	100.00
9.5	7,173,719	193	0.0000	1.0000	100.00
10.5	7,061,711	103	0.0000	1.0000	100.00
11.5	6,986,760	507	0.0001	0.9999	99.99
12.5	6,992,795	396	0.0001	0.9999	99.99
13.5	6,992,165	555	0.0001	0.9999	99.98
14.5	6,990,163	67	0.0000	1.0000	99.97
15.5	6,012,641	257	0.0000	1.0000	99.97
16.5	6,012,384	359	0.0001	0.9999	99.97
17.5	5,995,995	901	0.0002	0.9998	99.96
18.5	5,949,013	1,455	0.0002	0.9998	99.95
19.5	5,946,700	2,451	0.0004	0.9996	99.92
20.5	5,943,478	285	0.0000	1.0000	99.88
21.5	5,943,193	3,929	0.0007	0.9993	99.88
22.5	5,939,264	191	0.0000	1.0000	99.81
23.5	5,938,855	1,024	0.0002	0.9998	99.81
24.5	5,923,605	901	0.0002	0.9998	99.79
25.5	5,042,218	378	0.0001	0.9999	99.78
26.5	5,040,765	1,629	0.0003	0.9997	99.77
27.5	5,032,431	651	0.0001	0.9999	99.74
28.5	4,868,325	898	0.0002	0.9998	99.72
29.5	4,567,561	1,855	0.0004	0.9996	99.70
30.5	4,565,706	733	0.0002	0.9998	99.66
31.5	4,514,018	1,771	0.0004	0.9996	99.65
32.5	4,484,923	4,389	0.0010	0.9990	99.61
33.5	4,336,142	3,972	0.0009	0.9991	99.51
34.5	4,283,981	4,003	0.0009	0.9991	99.42
35.5	4,211,245	5,952	0.0014	0.9986	99.33
36.5	4,147,975	3,019	0.0007	0.9993	99.19
37.5	3,878,163	3,640	0.0009	0.9991	99.11
38.5	2,817,069	2,050	0.0007	0.9993	99.02

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,704,441	2,044	0.0008	0.9992	98.95
40.5	2,286,594	2,802	0.0012	0.9988	98.87
41.5	1,945,757	14,044	0.0072	0.9928	98.75
42.5	1,838,747	3,245	0.0018	0.9982	98.04
43.5	1,814,584	5,181	0.0029	0.9971	97.87
44.5	1,580,284	7,222	0.0046	0.9954	97.59
45.5	1,526,727	2,120	0.0014	0.9986	97.14
46.5	1,516,611	4,852	0.0032	0.9968	97.01
47.5	1,343,663	1,272	0.0009	0.9991	96.70
48.5	1,341,967	917	0.0007	0.9993	96.61
49.5	1,341,050	2,459	0.0018	0.9982	96.54
50.5	704,556	925	0.0013	0.9987	96.36
51.5	702,302	1,419	0.0020	0.9980	96.24
52.5	628,509	1,979	0.0031	0.9969	96.04
53.5	561,536	978	0.0017	0.9983	95.74
54.5	554,755	1,375	0.0025	0.9975	95.57
55.5	442,952	814	0.0018	0.9982	95.34
56.5	425,445	349	0.0008	0.9992	95.16
57.5	409,573	392	0.0010	0.9990	95.08
58.5	343,938	3,054	0.0089	0.9911	94.99
59.5	326,188	1,175	0.0036	0.9964	94.15
60.5	308,174	4,130	0.0134	0.9866	93.81
61.5	291,619	1,320	0.0045	0.9955	92.55
62.5	290,299	1,283	0.0044	0.9956	92.13
63.5	286,860	1,922	0.0067	0.9933	91.73
64.5	210,350	3,069	0.0146	0.9854	91.11
65.5	201,844	8,319	0.0412	0.9588	89.78
66.5	152,000	5,353	0.0352	0.9648	86.08
67.5	143,048	1,628	0.0114	0.9886	83.05
68.5	141,380	1,499	0.0106	0.9894	82.10
69.5	126,122	49	0.0004	0.9996	81.23
70.5	93,229	42	0.0004	0.9996	81.20
71.5	64,529	33	0.0005	0.9995	81.17
72.5	20,360	26	0.0013	0.9987	81.12
73.5	19,755	16	0.0008	0.9992	81.02
74.5	19,544	13	0.0007	0.9993	80.96
75.5	19,330	229	0.0118	0.9882	80.90
76.5	18,877	79	0.0042	0.9958	79.95
77.5	18,653	162	0.0087	0.9913	79.61
78.5	18,413	135	0.0073	0.9927	78.92

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 47.2		001		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1929-2023				EXPERIENCE BAND 1942-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,239	69	0.0038	0.9962	78.34
80.5	18,126	139	0.0076	0.9924	78.05
81.5	16,763	25	0.0015	0.9985	77.45
82.5	16,554	158	0.0096	0.9904	77.34
83.5	16,082	405	0.0252	0.9748	76.60
84.5	15,215	181	0.0119	0.9881	74.67
85.5	14,943	143	0.0095	0.9905	73.78
86.5	14,467	529	0.0366	0.9634	73.08
87.5	13,938	370	0.0265	0.9735	70.40
88.5	13,208	4,606	0.3487	0.6513	68.54
89.5	7,633	506	0.0662	0.9338	44.63
90.5	6,950	788	0.1133	0.8867	41.68
91.5	6,132	0	0.0000	1.0000	36.95
92.5	5,318	0	0.0001	0.9999	36.95
93.5	4,894		0.0000	1.0000	36.95
94.5					36.95
TOTAL	269,521,189	144,464			

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1929-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
200.2-S0	2.83	0 - 72				NOT FITTED
177.8-S0.5	2.79	0 - 72				NOT FITTED
142.4-S1	2.28	0 - 72				NOT FITTED
124.4-S1.5	2.02	0 - 72				NOT FITTED
108.5-S2	1.49	0 - 72				NOT FITTED
99.8-S2.5	1.23	0 - 72				NOT FITTED
91.8-S3	0.98	0 - 72				NOT FITTED
80.6-S4	1.76	0 - 72				NOT FITTED
74.8-S5	3.33	0 - 72				NOT FITTED
200.2-R0.5	4.96	0 - 72				NOT FITTED
200.2-R1	3.67	0 - 72				NOT FITTED
200.2-R1.5	3.28	0 - 72				NOT FITTED
170.1-R2	3.20	0 - 72				NOT FITTED
135.9-R2.5	2.87	0 - 72				NOT FITTED
109.8-R3	2.19	0 - 72				NOT FITTED
88.4-R4	1.05	0 - 72				NOT FITTED
76.6-R5	1.97	0 - 72				NOT FITTED
200.2-L0	4.78	0 - 72				NOT FITTED
200.2-L0.5	3.22	0 - 72				NOT FITTED
200.2-L1	2.80	0 - 72				NOT FITTED
165.1-L1.5	2.58	0 - 72				NOT FITTED
133.0-L2	2.01	0 - 72				NOT FITTED
117.9-L2.5	1.75	0 - 72				NOT FITTED
103.2-L3	1.19	0 - 72				NOT FITTED
87.0-L4	0.95	0 - 72				NOT FITTED
78.1-L5	2.13	0 - 72				NOT FITTED
200.2-O1	6.63	0 - 72				NOT FITTED
200.2-O2	7.75	0 - 72				NOT FITTED
200.2-O3	12.52	0 - 72				NOT FITTED
200.2-O4	17.59	0 - 72				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	561,491	1	0.0000	1.0000	100.00
0.5	709,857	4	0.0000	1.0000	100.00
1.5	805,160	4	0.0000	1.0000	100.00
2.5	993,502	6	0.0000	1.0000	100.00
3.5	881,554	2	0.0000	1.0000	100.00
4.5	620,096	2	0.0000	1.0000	100.00
5.5	406,997	0	0.0000	1.0000	100.00
6.5	232,381	5	0.0000	1.0000	100.00
7.5	240,005	4	0.0000	1.0000	100.00
8.5	214,622	2	0.0000	1.0000	99.99
9.5	214,854	0	0.0000	1.0000	99.99
10.5	100,949	0	0.0000	1.0000	99.99
11.5	1,001,582	91	0.0001	0.9999	99.99
12.5	979,140	0	0.0000	1.0000	99.98
13.5	994,938	7	0.0000	1.0000	99.98
14.5	1,039,573	7	0.0000	1.0000	99.98
15.5	62,968	0	0.0000	1.0000	99.98
16.5	63,740	0	0.0000	1.0000	99.98
17.5	47,711		0.0000	1.0000	99.98
18.5	1,629		0.0000	1.0000	99.98
19.5	990	0	0.0001	0.9999	99.98
20.5	14,450	5	0.0004	0.9996	99.97
21.5	895,300	363	0.0004	0.9996	99.94
22.5	896,012	1	0.0000	1.0000	99.90
23.5	902,502	10	0.0000	1.0000	99.90
24.5	1,051,822	100	0.0001	0.9999	99.90
25.5	471,310	205	0.0004	0.9996	99.89
26.5	470,030	1	0.0000	1.0000	99.84
27.5	514,325	47	0.0001	0.9999	99.84
28.5	378,174	27	0.0001	0.9999	99.83
29.5	222,836	163	0.0007	0.9993	99.83
30.5	270,923	60	0.0002	0.9998	99.75
31.5	288,737	97	0.0003	0.9997	99.73
32.5	318,724	91	0.0003	0.9997	99.70
33.5	441,502	464	0.0011	0.9989	99.67
34.5	1,452,365	2,050	0.0014	0.9986	99.57
35.5	1,492,400	242	0.0002	0.9998	99.43
36.5	1,851,636	1,000	0.0005	0.9995	99.41
37.5	1,922,775	895	0.0005	0.9995	99.36
38.5	957,665	276	0.0003	0.9997	99.31

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	867,794	71	0.0001	0.9999	99.28
40.5	681,857	814	0.0012	0.9988	99.27
41.5	389,523	180	0.0005	0.9995	99.15
42.5	304,408	37	0.0001	0.9999	99.11
43.5	452,337	787	0.0017	0.9983	99.10
44.5	222,857	2	0.0000	1.0000	98.92
45.5	176,519	3	0.0000	1.0000	98.92
46.5	806,409	3,843	0.0048	0.9952	98.92
47.5	635,808	9	0.0000	1.0000	98.45
48.5	708,267	528	0.0007	0.9993	98.45
49.5	773,238	504	0.0007	0.9993	98.38
50.5	144,552	50	0.0003	0.9997	98.31
51.5	254,604	1,002	0.0039	0.9961	98.28
52.5	198,083	163	0.0008	0.9992	97.89
53.5	148,612	165	0.0011	0.9989	97.81
54.5	208,631	743	0.0036	0.9964	97.70
55.5	112,336	180	0.0016	0.9984	97.35
56.5	112,524	222	0.0020	0.9980	97.20
57.5	109,381	176	0.0016	0.9984	97.01
58.5	43,963	0	0.0000	1.0000	96.85
59.5	31,457	35	0.0011	0.9989	96.85
60.5	90,461	1,289	0.0142	0.9858	96.74
61.5	82,283	100	0.0012	0.9988	95.36
62.5	124,532	824	0.0066	0.9934	95.25
63.5	125,227	77	0.0006	0.9994	94.62
64.5	50,602	2	0.0000	1.0000	94.56
65.5	59,270	347	0.0059	0.9941	94.55
66.5	51,148	906	0.0177	0.9823	94.00
67.5	76,166	863	0.0113	0.9887	92.34
68.5	120,868	1,469	0.0122	0.9878	91.29
69.5	106,241	22	0.0002	0.9998	90.18
70.5	73,578	9	0.0001	0.9999	90.16
71.5	45,121	9	0.0002	0.9998	90.15
72.5	1,210	11	0.0089	0.9911	90.13
73.5	773	8	0.0098	0.9902	89.33
74.5	653	4	0.0068	0.9932	88.46
75.5	490	2	0.0050	0.9950	87.86
76.5	310	3	0.0094	0.9906	87.42
77.5	1,475	87	0.0593	0.9407	86.60
78.5	1,506	14	0.0093	0.9907	81.47

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 51.3		005		EXPERIENCE ANALYSIS		
PLACEMENT BAND 1929-2023				EXPERIENCE BAND 2020-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,792	26	0.0144	0.9856	80.71	
80.5	2,225	40	0.0182	0.9818	79.54	
81.5	1,059	8	0.0080	0.9920	78.10	
82.5	1,233	33	0.0268	0.9732	77.47	
83.5	886	0	0.0000	1.0000	75.39	
84.5	824	40	0.0490	0.9510	75.39	
85.5	1,778	115	0.0644	0.9356	71.70	
86.5	1,528	22	0.0145	0.9855	67.08	
87.5	1,541	4	0.0027	0.9973	66.11	
88.5	2,106	114	0.0544	0.9456	65.93	
89.5	1,508	63	0.0421	0.9579	62.34	
90.5	6,950	788	0.1133	0.8867	59.72	
91.5	6,132	0	0.0000	1.0000	52.95	
92.5	5,318	0	0.0001	0.9999	52.95	
93.5	4,894		0.0000	1.0000	52.95	
94.5					52.95	
TOTAL	33,422,074	23,045				

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1929-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
200.2-S0	0.49	0 - 19				NOT FITTED
200.2-S0.5	0.27	0 - 19				NOT FITTED
200.2-S1	0.04	0 - 19				NOT FITTED
200.2-S1.5	0.02	0 - 19				NOT FITTED
118.1-S2	0.01	0 - 19				NOT FITTED
101.5-S2.5	0.01	0 - 19				NOT FITTED
62.8-S3	0.01	0 - 19				NOT FITTED
37.6-S4	0.02	0 - 19				NOT FITTED
200.2-R0.5	2.10	0 - 19				NOT FITTED
200.2-R1	1.46	0 - 19				NOT FITTED
200.2-R1.5	1.02	0 - 19				NOT FITTED
200.2-R2	0.57	0 - 19				NOT FITTED
200.2-R2.5	0.33	0 - 19				NOT FITTED
200.2-R3	0.10	0 - 19				NOT FITTED
160.8-R4	0.00	0 - 19				NOT FITTED
35.3-R5	0.02	0 - 19				NOT FITTED
200.2-L0	1.38	0 - 19				NOT FITTED
200.2-L0.5	0.91	0 - 19				NOT FITTED
200.2-L1	0.44	0 - 19				NOT FITTED
200.2-L1.5	0.23	0 - 19				NOT FITTED
200.2-L2	0.03	0 - 19				NOT FITTED
200.2-L2.5	0.01	0 - 19				NOT FITTED
99.4-L3	0.01	0 - 19				NOT FITTED
49.9-L4	0.02	0 - 19				NOT FITTED
200.2-O1	2.73	0 - 19				NOT FITTED
200.2-O2	3.07	0 - 19				NOT FITTED
200.2-O3	4.51	0 - 19				NOT FITTED
200.2-O4	6.11	0 - 19				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	10,294,339.84-	0.00	10,294,339.84-
TOTAL DATA	10,294,339.84-	0.00	10,294,339.84-
8	75,041,156.19	0.00	75,041,156.19
TOTAL DATA LESS CD 8	85,335,496.03-	0.00	85,335,496.03-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,100,957	290,744	0.0570	0.9430	59.51
40.5	4,466,596	205,191	0.0459	0.9541	56.11
41.5	4,118,405	264,495	0.0642	0.9358	53.54
42.5	3,281,741	211,119	0.0643	0.9357	50.10
43.5	2,723,411	158,667	0.0583	0.9417	46.87
44.5	2,107,377	186,740	0.0886	0.9114	44.14
45.5	1,640,369	85,887	0.0524	0.9476	40.23
46.5	1,321,048	90,616	0.0686	0.9314	38.13
47.5	873,561	84,465	0.0967	0.9033	35.51
48.5	717,472	48,042	0.0670	0.9330	32.08
49.5	359,160	41,413	0.1153	0.8847	29.93
50.5	267,227	36,028	0.1348	0.8652	26.48
51.5	228,532	27,562	0.1206	0.8794	22.91
52.5	144,993	17,250	0.1190	0.8810	20.15
53.5	99,553	33,081	0.3323	0.6677	17.75
54.5	57,015	7,328	0.1285	0.8715	11.85
55.5	39,102	7,516	0.1922	0.8078	10.33
56.5	27,598	5,445	0.1973	0.8027	8.34
57.5	21,473	6,296	0.2932	0.7068	6.70
58.5	15,177	6,001	0.3954	0.6046	4.73
59.5	9,176	6,847	0.7462	0.2538	2.86
60.5	2,329	2,329	1.0000		0.73
61.5					
TOTAL	1,518,773,612	10,294,341			

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1930-2023 001 EXPERIENCE BAND 1942-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
51.3-S0	7.92	0 - 49	46.1-S0	8.39	29 - 49
48.1-S0.5	6.28	0 - 49	45.1-S0.5	7.01	29 - 49
45.7-S1	4.50	0 - 49	44.4-S1	5.61	29 - 49
44.1-S1.5	2.82	0 - 49	43.7-S1.5	3.88	29 - 49
42.7-S2	1.58	0 - 49	43.1-S2	2.10	29 - 49
41.9-S2.5	1.88	0 - 49	42.6-S2.5	0.65	29 - 49
41.2-S3	3.58	0 - 49	42.3-S3	2.33	29 - 49
57.1-R0.5	10.71	0 - 49	46.2-R0.5	9.65	29 - 49
50.6-R1	9.07	0 - 49	44.0-R1	7.97	29 - 49
46.9-R1.5	7.12	0 - 49	43.0-R1.5	6.18	29 - 49
44.2-R2	4.72	0 - 49	42.3-R2	4.33	29 - 49
42.6-R2.5	2.35	0 - 49	41.8-R2.5	2.09	29 - 49
41.4-R3	0.85	0 - 49	41.5-R3	1.23	29 - 49
40.3-R4	5.53	0 - 49	41.2-R4	6.16	29 - 49
39.9-R5	11.31	0 - 49	41.1-R5	13.93	29 - 49
64.6-L0	9.97	0 - 49	NOT FITTED		
58.4-L0.5	8.60	0 - 49	51.1-L0.5	9.38	29 - 49
53.6-L1	7.08	0 - 49	49.4-L1	8.45	29 - 49
50.0-L1.5	5.25	0 - 49	48.0-L1.5	6.71	29 - 49
47.4-L2	3.41	0 - 49	46.9-L2	4.99	29 - 49
45.3-L2.5	1.87	0 - 49	45.6-L2.5	2.80	29 - 49
43.7-L3	2.10	0 - 49	44.6-L3	1.11	29 - 49
41.2-L4	5.76	0 - 49	42.5-L4	5.77	29 - 49
66.0-O1	11.68	0 - 49	NOT FITTED		
74.3-O2	11.69	0 - 49	NOT FITTED		
105.6-O3	12.04	0 - 49	NOT FITTED		
141.2-O4	12.22	0 - 49	NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,928,271	19,064	0.0004	0.9996	100.00
0.5	49,198,352	37,235	0.0008	0.9992	99.96
1.5	47,592,143	39,652	0.0008	0.9992	99.89
2.5	44,976,099	44,768	0.0010	0.9990	99.80
3.5	43,889,952	47,091	0.0011	0.9989	99.71
4.5	43,736,196	56,286	0.0013	0.9987	99.60
5.5	41,776,312	58,172	0.0014	0.9986	99.47
6.5	39,517,312	63,746	0.0016	0.9984	99.33
7.5	36,754,608	68,315	0.0019	0.9981	99.17
8.5	35,512,030	69,415	0.0020	0.9980	98.99
9.5	34,976,323	76,294	0.0022	0.9978	98.79
10.5	30,620,260	74,736	0.0024	0.9976	98.58
11.5	29,887,126	80,725	0.0027	0.9973	98.34
12.5	28,634,640	98,682	0.0034	0.9966	98.07
13.5	29,309,955	103,648	0.0035	0.9965	97.73
14.5	28,951,806	121,001	0.0042	0.9958	97.39
15.5	27,805,094	113,427	0.0041	0.9959	96.98
16.5	26,285,866	128,633	0.0049	0.9951	96.59
17.5	24,790,061	134,208	0.0054	0.9946	96.11
18.5	24,126,220	145,447	0.0060	0.9940	95.59
19.5	23,088,229	150,165	0.0065	0.9935	95.02
20.5	22,377,050	181,826	0.0081	0.9919	94.40
21.5	21,226,102	173,599	0.0082	0.9918	93.63
22.5	20,790,206	197,240	0.0095	0.9905	92.87
23.5	19,687,149	209,769	0.0107	0.9893	91.98
24.5	19,114,376	201,325	0.0105	0.9895	91.00
25.5	17,515,037	229,137	0.0131	0.9869	90.05
26.5	16,946,856	242,228	0.0143	0.9857	88.87
27.5	16,648,585	273,448	0.0164	0.9836	87.60
28.5	15,473,394	283,242	0.0183	0.9817	86.16
29.5	14,977,372	246,851	0.0165	0.9835	84.58
30.5	14,432,793	269,968	0.0187	0.9813	83.19
31.5	12,909,364	310,067	0.0240	0.9760	81.63
32.5	11,730,183	286,142	0.0244	0.9756	79.67
33.5	10,379,357	348,369	0.0336	0.9664	77.73
34.5	9,288,596	305,616	0.0329	0.9671	75.12
35.5	8,367,947	267,808	0.0320	0.9680	72.65
36.5	7,422,888	373,305	0.0503	0.9497	70.32
37.5	6,640,332	278,597	0.0420	0.9580	66.79
38.5	5,723,152	393,155	0.0687	0.9313	63.98

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,811,361	263,540	0.0548	0.9452	59.59
40.5	4,234,704	186,286	0.0440	0.9560	56.32
41.5	3,938,293	257,892	0.0655	0.9345	53.85
42.5	3,126,204	204,892	0.0655	0.9345	50.32
43.5	2,581,579	150,794	0.0584	0.9416	47.02
44.5	2,019,254	180,946	0.0896	0.9104	44.28
45.5	1,564,690	84,053	0.0537	0.9463	40.31
46.5	1,256,740	89,010	0.0708	0.9292	38.14
47.5	818,230	82,588	0.1009	0.8991	35.44
48.5	671,262	46,428	0.0692	0.9308	31.86
49.5	322,520	40,931	0.1269	0.8731	29.66
50.5	249,158	36,014	0.1445	0.8555	25.90
51.5	226,350	27,538	0.1217	0.8783	22.15
52.5	142,885	17,244	0.1207	0.8793	19.46
53.5	98,375	33,061	0.3361	0.6639	17.11
54.5	56,061	7,328	0.1307	0.8693	11.36
55.5	38,838	7,496	0.1930	0.8070	9.87
56.5	27,378	5,445	0.1989	0.8011	7.97
57.5	21,473	6,296	0.2932	0.7068	6.38
58.5	15,177	6,001	0.3954	0.6046	4.51
59.5	9,176	6,847	0.7462	0.2538	2.73
60.5	2,329	2,329	1.0000		0.69
61.5					
TOTAL	1,041,239,631	8,545,360			

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1946-2023			002	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
50.6-S0	8.28	0 - 50		45.6-S0	8.73	29 - 50
47.7-S0.5	6.57	0 - 50		44.8-S0.5	7.30	29 - 50
45.5-S1	4.74	0 - 50		44.1-S1	5.81	29 - 50
44.0-S1.5	2.97	0 - 50		43.6-S1.5	4.03	29 - 50
42.8-S2	1.59	0 - 50		43.1-S2	2.20	29 - 50
42.0-S2.5	1.80	0 - 50		42.7-S2.5	0.62	29 - 50
41.3-S3	3.60	0 - 50		42.4-S3	2.36	29 - 50
55.8-R0.5	11.13	0 - 50		45.5-R0.5	9.98	29 - 50
49.8-R1	9.35	0 - 50		43.6-R1	8.20	29 - 50
46.4-R1.5	7.26	0 - 50		42.8-R1.5	6.33	29 - 50
44.0-R2	4.80	0 - 50		42.2-R2	4.38	29 - 50
42.6-R2.5	2.38	0 - 50		41.8-R2.5	2.05	29 - 50
41.5-R3	0.93	0 - 50		41.6-R3	1.35	29 - 50
40.5-R4	5.70	0 - 50		41.4-R4	6.44	29 - 50
40.3-R5	11.25	0 - 50		41.4-R5	14.15	29 - 50
63.3-L0	10.48	0 - 50		52.4-L0	10.82	29 - 50
57.4-L0.5	9.04	0 - 50		50.4-L0.5	9.85	29 - 50
53.0-L1	7.49	0 - 50		48.8-L1	8.88	29 - 50
49.7-L1.5	5.60	0 - 50		47.6-L1.5	7.09	29 - 50
47.2-L2	3.70	0 - 50		46.7-L2	5.34	29 - 50
45.3-L2.5	2.05	0 - 50		45.5-L2.5	3.07	29 - 50
43.7-L3	2.10	0 - 50		44.6-L3	1.26	29 - 50
41.4-L4	5.68	0 - 50		42.6-L4	5.79	29 - 50
64.0-O1	12.21	0 - 50		48.4-O1	11.50	29 - 50
72.0-O2	12.21	0 - 50			NOT FITTED	
102.1-O3	12.63	0 - 50			NOT FITTED	
136.2-O4	12.84	0 - 50			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,272,657	12,309	0.0004	0.9996	100.00
0.5	31,278,785	23,900	0.0008	0.9992	99.96
1.5	30,595,707	26,067	0.0009	0.9991	99.88
2.5	29,209,335	31,186	0.0011	0.9989	99.80
3.5	27,209,127	31,183	0.0011	0.9989	99.69
4.5	26,988,836	36,897	0.0014	0.9986	99.58
5.5	24,857,985	36,067	0.0015	0.9985	99.44
6.5	24,098,369	37,481	0.0016	0.9984	99.30
7.5	22,381,217	44,216	0.0020	0.9980	99.14
8.5	21,486,095	38,928	0.0018	0.9982	98.95
9.5	21,413,238	46,044	0.0022	0.9978	98.77
10.5	17,682,929	41,327	0.0023	0.9977	98.55
11.5	16,740,749	46,927	0.0028	0.9972	98.32
12.5	15,491,395	48,931	0.0032	0.9968	98.05
13.5	16,345,355	55,973	0.0034	0.9966	97.74
14.5	16,361,522	59,547	0.0036	0.9964	97.40
15.5	16,471,444	62,665	0.0038	0.9962	97.05
16.5	14,957,833	66,820	0.0045	0.9955	96.68
17.5	13,887,082	69,704	0.0050	0.9950	96.25
18.5	13,487,591	75,602	0.0056	0.9944	95.77
19.5	12,973,743	83,861	0.0065	0.9935	95.23
20.5	12,306,200	89,385	0.0073	0.9927	94.61
21.5	12,419,143	82,907	0.0067	0.9933	93.93
22.5	12,333,397	98,634	0.0080	0.9920	93.30
23.5	12,070,677	106,292	0.0088	0.9912	92.55
24.5	11,622,323	108,084	0.0093	0.9907	91.74
25.5	10,354,525	109,428	0.0106	0.9894	90.88
26.5	10,244,718	136,007	0.0133	0.9867	89.92
27.5	9,737,932	133,441	0.0137	0.9863	88.73
28.5	9,363,145	146,973	0.0157	0.9843	87.51
29.5	8,747,087	135,299	0.0155	0.9845	86.14
30.5	8,591,860	142,862	0.0166	0.9834	84.81
31.5	7,377,976	130,681	0.0177	0.9823	83.40
32.5	6,922,122	134,698	0.0195	0.9805	81.92
33.5	6,069,695	151,813	0.0250	0.9750	80.33
34.5	5,794,286	147,830	0.0255	0.9745	78.32
35.5	5,368,208	132,029	0.0246	0.9754	76.32
36.5	4,879,556	146,572	0.0300	0.9700	74.44
37.5	4,859,825	190,659	0.0392	0.9608	72.21
38.5	4,108,478	169,603	0.0413	0.9587	69.37

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 29.9		003		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1965-2023				EXPERIENCE BAND 2014-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,982,277	199,199	0.0500	0.9500	66.51
40.5	3,540,363	157,235	0.0444	0.9556	63.18
41.5	3,245,807	169,125	0.0521	0.9479	60.38
42.5	2,632,484	140,206	0.0533	0.9467	57.23
43.5	2,214,978	114,147	0.0515	0.9485	54.18
44.5	1,669,223	128,229	0.0768	0.9232	51.39
45.5	1,293,017	38,541	0.0298	0.9702	47.44
46.5	1,035,042	42,726	0.0413	0.9587	46.03
47.5	644,805	41,211	0.0639	0.9361	44.13
48.5	533,159	22,876	0.0429	0.9571	41.31
49.5	200,012	14,912	0.0746	0.9254	39.54
50.5	134,580	11,468	0.0852	0.9148	36.59
51.5	120,445	5,896	0.0490	0.9510	33.47
52.5	58,572	4,666	0.0797	0.9203	31.83
53.5	25,717	591	0.0230	0.9770	29.30
54.5	15,668	341	0.0218	0.9782	28.62
55.5	4,743	56	0.0119	0.9881	28.00
56.5	698	18	0.0253	0.9747	27.67
57.5					26.97
TOTAL	628,713,737	4,560,274			

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1965-2023			003	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
55.3-S0	6.79	0 - 50		50.0-S0	7.13	30 - 50
51.5-S0.5	5.26	0 - 50		48.5-S0.5	5.83	30 - 50
48.6-S1	3.57	0 - 50		47.4-S1	4.49	30 - 50
46.6-S1.5	2.02	0 - 50		46.4-S1.5	2.88	30 - 50
45.0-S2	1.39	0 - 50		45.6-S2	1.30	30 - 50
44.0-S2.5	2.35	0 - 50		45.0-S2.5	1.24	30 - 50
43.1-S3	4.19	0 - 50		44.4-S3	3.18	30 - 50
62.8-R0.5	9.52	0 - 50		NOT FITTED		
54.8-R1	8.06	0 - 50		47.6-R1	6.95	30 - 50
50.2-R1.5	6.27	0 - 50		46.1-R1.5	5.33	30 - 50
46.9-R2	4.00	0 - 50		45.0-R2	3.59	30 - 50
44.9-R2.5	1.82	0 - 50		44.2-R2.5	1.66	30 - 50
43.4-R3	1.28	0 - 50		43.7-R3	1.65	30 - 50
42.1-R4	5.83	0 - 50		43.1-R4	6.48	30 - 50
41.5-R5	11.71	0 - 50		42.8-R5	14.26	30 - 50
70.6-L0	8.64	0 - 50		NOT FITTED		
63.2-L0.5	7.35	0 - 50		NOT FITTED		
57.6-L1	5.86	0 - 50		53.6-L1	7.02	30 - 50
53.4-L1.5	4.18	0 - 50		51.5-L1.5	5.33	30 - 50
50.2-L2	2.41	0 - 50		50.1-L2	3.64	30 - 50
47.8-L2.5	1.31	0 - 50		48.3-L2.5	1.62	30 - 50
45.9-L3	2.53	0 - 50		47.1-L3	1.29	30 - 50
43.1-L4	6.33	0 - 50		44.5-L4	6.62	30 - 50
73.3-O1	10.32	0 - 50		NOT FITTED		
82.4-O2	10.31	0 - 50		NOT FITTED		
117.8-O3	10.60	0 - 50		NOT FITTED		
157.8-O4	10.74	0 - 50		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,392,276	9,050	0.0007	0.9993	100.00
0.5	11,010,139	14,684	0.0013	0.9987	99.93
1.5	12,264,330	15,780	0.0013	0.9987	99.80
2.5	11,515,329	18,999	0.0016	0.9984	99.67
3.5	12,577,327	19,654	0.0016	0.9984	99.51
4.5	13,504,008	23,182	0.0017	0.9983	99.35
5.5	11,200,874	18,849	0.0017	0.9983	99.18
6.5	12,873,874	21,353	0.0017	0.9983	99.01
7.5	11,260,029	26,106	0.0023	0.9977	98.85
8.5	11,364,196	21,176	0.0019	0.9981	98.62
9.5	10,282,311	22,389	0.0022	0.9978	98.44
10.5	6,720,252	12,575	0.0019	0.9981	98.22
11.5	6,524,681	14,893	0.0023	0.9977	98.04
12.5	6,400,345	17,085	0.0027	0.9973	97.81
13.5	7,708,607	21,734	0.0028	0.9972	97.55
14.5	7,951,283	22,025	0.0028	0.9972	97.28
15.5	7,702,679	20,859	0.0027	0.9973	97.01
16.5	6,406,510	20,146	0.0031	0.9969	96.75
17.5	5,576,653	16,517	0.0030	0.9970	96.44
18.5	5,322,961	17,544	0.0033	0.9967	96.16
19.5	5,176,685	18,227	0.0035	0.9965	95.84
20.5	5,352,531	21,194	0.0040	0.9960	95.50
21.5	6,157,729	22,463	0.0036	0.9964	95.12
22.5	5,764,664	27,529	0.0048	0.9952	94.78
23.5	5,156,672	19,085	0.0037	0.9963	94.32
24.5	4,982,558	20,888	0.0042	0.9958	93.97
25.5	4,146,075	20,362	0.0049	0.9951	93.58
26.5	3,725,401	20,667	0.0055	0.9945	93.12
27.5	4,041,255	16,255	0.0040	0.9960	92.60
28.5	4,073,126	25,544	0.0063	0.9937	92.23
29.5	4,135,724	24,784	0.0060	0.9940	91.65
30.5	4,468,919	28,744	0.0064	0.9936	91.10
31.5	3,910,123	23,102	0.0059	0.9941	90.52
32.5	3,522,965	22,008	0.0062	0.9938	89.98
33.5	2,777,876	20,559	0.0074	0.9926	89.42
34.5	2,661,522	17,240	0.0065	0.9935	88.76
35.5	2,490,154	21,105	0.0085	0.9915	88.18
36.5	2,089,583	17,687	0.0085	0.9915	87.44
37.5	1,740,664	13,694	0.0079	0.9921	86.70
38.5	1,633,413	9,999	0.0061	0.9939	86.02

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.4		005		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1966-2023				EXPERIENCE BAND 2020-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,443,957	18,965	0.0131	0.9869	85.49
40.5	1,559,080	14,788	0.0095	0.9905	84.37
41.5	1,694,711	19,517	0.0115	0.9885	83.57
42.5	1,348,018	13,866	0.0103	0.9897	82.60
43.5	1,362,456	13,659	0.0100	0.9900	81.75
44.5	967,001	15,924	0.0165	0.9835	80.93
45.5	999,119	7,543	0.0075	0.9925	79.60
46.5	811,761	15,622	0.0192	0.9808	79.00
47.5	442,108	4,075	0.0092	0.9908	77.48
48.5	426,209	2,913	0.0068	0.9932	76.77
49.5	143,247	3,320	0.0232	0.9768	76.24
50.5	99,584	1,829	0.0184	0.9816	74.47
51.5	106,522	1,183	0.0111	0.9889	73.11
52.5	53,688	932	0.0174	0.9826	72.29
53.5	25,534	408	0.0160	0.9840	71.04
54.5	15,668	341	0.0218	0.9782	69.90
55.5	4,743	56	0.0119	0.9881	68.38
56.5	698	18	0.0253	0.9747	67.57
57.5					65.86
TOTAL	281,070,407	920,695			

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1966-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
86.6-S0	0.94	0 - 51				NOT FITTED
75.8-S0.5	0.47	0 - 51				NOT FITTED
67.4-S1	1.36	0 - 51				NOT FITTED
62.1-S1.5	2.18	0 - 51				NOT FITTED
119.5-R0.5	2.69	0 - 51				NOT FITTED
95.0-R1	2.26	0 - 51				NOT FITTED
79.0-R1.5	1.58	0 - 51				NOT FITTED
67.3-R2	0.37	0 - 51				NOT FITTED
60.4-R2.5	0.82	0 - 51				NOT FITTED
55.3-R3	2.55	0 - 51				NOT FITTED
122.4-L0	1.78	0 - 51				NOT FITTED
101.6-L0.5	1.17	0 - 51				NOT FITTED
85.9-L1	0.45	0 - 51				NOT FITTED
75.4-L1.5	0.93	0 - 51				NOT FITTED
67.2-L2	2.38	0 - 51				NOT FITTED
148.0-O1	2.88	0 - 51				NOT FITTED
166.4-O2	2.88	0 - 51				NOT FITTED
200.2-O3	2.93	0 - 51				NOT FITTED
200.2-O4	5.75	0 - 51				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	167,951,100.84-	0.00	167,951,100.84-
TOTAL DATA	167,951,100.84-	0.00	167,951,100.84-
8	555,292,507.05	0.00	555,292,507.05
TOTAL DATA LESS CD 8	723,243,607.89-	0.00	723,243,607.89-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	722,045,988	2,755,329	0.0038	0.9962	100.00
0.5	663,112,947	5,532,283	0.0083	0.9917	99.62
1.5	615,661,533	5,294,767	0.0086	0.9914	98.79
2.5	578,617,203	5,281,804	0.0091	0.9909	97.94
3.5	546,417,899	5,332,925	0.0098	0.9902	97.04
4.5	514,558,402	5,107,752	0.0099	0.9901	96.10
5.5	482,843,129	4,990,420	0.0103	0.9897	95.14
6.5	460,634,105	4,857,104	0.0105	0.9895	94.16
7.5	434,736,668	4,883,164	0.0112	0.9888	93.17
8.5	412,137,399	4,692,263	0.0114	0.9886	92.12
9.5	387,694,018	4,891,535	0.0126	0.9874	91.07
10.5	368,281,075	4,722,782	0.0128	0.9872	89.92
11.5	347,646,119	4,821,846	0.0139	0.9861	88.77
12.5	323,938,490	4,757,703	0.0147	0.9853	87.54
13.5	301,515,963	4,646,002	0.0154	0.9846	86.25
14.5	286,108,687	4,567,470	0.0160	0.9840	84.92
15.5	268,610,013	4,460,069	0.0166	0.9834	83.57
16.5	251,808,874	4,435,756	0.0176	0.9824	82.18
17.5	238,319,468	4,102,970	0.0172	0.9828	80.73
18.5	225,457,770	4,174,670	0.0185	0.9815	79.34
19.5	212,628,639	4,163,266	0.0196	0.9804	77.87
20.5	196,754,156	4,158,197	0.0211	0.9789	76.35
21.5	186,591,673	4,222,608	0.0226	0.9774	74.73
22.5	172,675,255	4,174,369	0.0242	0.9758	73.04
23.5	160,318,443	4,108,439	0.0256	0.9744	71.28
24.5	148,819,962	4,032,093	0.0271	0.9729	69.45
25.5	136,018,751	4,078,187	0.0300	0.9700	67.57
26.5	125,677,009	3,815,877	0.0304	0.9696	65.54
27.5	116,305,466	3,701,818	0.0318	0.9682	63.55
28.5	107,507,060	3,645,863	0.0339	0.9661	61.53
29.5	97,980,683	3,731,649	0.0381	0.9619	59.44
30.5	88,929,890	3,541,372	0.0398	0.9602	57.18
31.5	74,795,042	3,394,942	0.0454	0.9546	54.90
32.5	65,109,074	3,103,964	0.0477	0.9523	52.41
33.5	55,311,978	2,677,848	0.0484	0.9516	49.91
34.5	46,128,026	2,454,515	0.0532	0.9468	47.50
35.5	38,395,737	2,156,442	0.0562	0.9438	44.97
36.5	31,901,923	1,882,294	0.0590	0.9410	42.44
37.5	26,595,161	1,617,660	0.0608	0.9392	39.94
38.5	22,250,612	1,390,028	0.0625	0.9375	37.51

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,001,468	1,276,503	0.0672	0.9328	35.17
40.5	16,270,738	1,152,590	0.0708	0.9292	32.80
41.5	13,578,075	1,014,888	0.0747	0.9253	30.48
42.5	11,105,800	955,447	0.0860	0.9140	28.20
43.5	8,751,345	756,112	0.0864	0.9136	25.78
44.5	6,405,723	600,085	0.0937	0.9063	23.55
45.5	4,825,870	583,291	0.1209	0.8791	21.34
46.5	3,482,759	414,094	0.1189	0.8811	18.76
47.5	1,952,469	261,770	0.1341	0.8659	16.53
48.5	1,188,105	167,870	0.1413	0.8587	14.32
49.5	858,269	108,837	0.1268	0.8732	12.29
50.5	548,810	94,057	0.1714	0.8286	10.73
51.5	376,571	71,864	0.1908	0.8092	8.89
52.5	228,101	36,335	0.1593	0.8407	7.20
53.5	143,196	30,337	0.2119	0.7881	6.05
54.5	89,732	28,313	0.3155	0.6845	4.77
55.5	42,664	28,258	0.6623	0.3377	3.26
56.5	10,403	10,403	1.0000		1.10
57.5					
TOTAL	10,629,700,388	167,951,099			

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1925-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
32.8-S0	1.61	0 - 45		33.2-S0	1.57	14 - 45
32.2-S0.5	2.70	0 - 45		32.8-S0.5	1.79	14 - 45
31.6-S1	4.98	0 - 45		32.5-S1	3.94	14 - 45
31.3-S1.5	7.13	0 - 45		32.3-S1.5	6.40	14 - 45
33.7-R0.5	3.25	0 - 45		33.2-R0.5	3.30	14 - 45
32.3-R1	0.27	0 - 45		32.3-R1	0.32	14 - 45
31.7-R1.5	2.70	0 - 45		32.0-R1.5	2.71	14 - 45
31.2-R2	5.70	0 - 45		31.7-R2	5.76	14 - 45
37.5-L0	4.41	0 - 45		37.2-L0	5.14	14 - 45
35.7-L0.5	3.00	0 - 45		36.0-L0.5	3.60	14 - 45
34.3-L1	2.68	0 - 45		35.0-L1	2.49	14 - 45
33.4-L1.5	3.72	0 - 45		34.3-L1.5	2.78	14 - 45
32.7-L2	5.80	0 - 45		33.7-L2	4.94	14 - 45
35.7-O1	5.89	0 - 45		34.5-O1	6.09	14 - 45
40.1-O2	5.93	0 - 45		38.7-O2	6.17	14 - 45
53.6-O3	7.71	0 - 45		50.7-O3	8.35	14 - 45
69.3-O4	8.51	0 - 45		64.8-O4	9.33	14 - 45

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	444,208,744	1,453,015	0.0033	0.9967	100.00
0.5	401,280,643	2,821,529	0.0070	0.9930	99.67
1.5	364,115,310	2,629,056	0.0072	0.9928	98.97
2.5	342,200,137	2,629,880	0.0077	0.9923	98.26
3.5	323,307,879	2,647,393	0.0082	0.9918	97.50
4.5	303,937,275	2,554,492	0.0084	0.9916	96.70
5.5	286,653,116	2,550,291	0.0089	0.9911	95.89
6.5	275,494,109	2,506,731	0.0091	0.9909	95.04
7.5	259,723,605	2,533,287	0.0098	0.9902	94.17
8.5	246,778,182	2,439,050	0.0099	0.9901	93.25
9.5	233,157,790	2,443,800	0.0105	0.9895	92.33
10.5	224,124,774	2,480,407	0.0111	0.9889	91.37
11.5	221,979,309	2,620,734	0.0118	0.9882	90.35
12.5	210,266,259	2,561,517	0.0122	0.9878	89.29
13.5	200,935,588	2,542,687	0.0127	0.9873	88.20
14.5	198,570,105	2,663,541	0.0134	0.9866	87.08
15.5	192,144,435	2,628,069	0.0137	0.9863	85.92
16.5	184,913,998	2,615,286	0.0141	0.9859	84.74
17.5	179,641,845	2,607,821	0.0145	0.9855	83.54
18.5	173,575,689	2,877,490	0.0166	0.9834	82.33
19.5	165,813,707	2,836,872	0.0171	0.9829	80.96
20.5	154,350,512	2,892,472	0.0187	0.9813	79.58
21.5	148,881,815	2,991,287	0.0201	0.9799	78.09
22.5	139,611,561	2,960,636	0.0212	0.9788	76.52
23.5	131,932,544	3,024,728	0.0229	0.9771	74.90
24.5	125,692,540	3,008,384	0.0239	0.9761	73.18
25.5	116,659,096	2,948,064	0.0253	0.9747	71.43
26.5	109,727,185	2,908,025	0.0265	0.9735	69.62
27.5	104,875,908	2,949,984	0.0281	0.9719	67.78
28.5	98,594,176	2,862,123	0.0290	0.9710	65.87
29.5	90,473,828	2,984,235	0.0330	0.9670	63.96
30.5	83,019,399	2,816,009	0.0339	0.9661	61.85
31.5	69,977,544	2,697,760	0.0386	0.9614	59.75
32.5	61,391,577	2,548,759	0.0415	0.9585	57.45
33.5	52,437,736	2,275,042	0.0434	0.9566	55.06
34.5	43,813,851	2,134,131	0.0487	0.9513	52.67
35.5	36,555,309	1,899,358	0.0520	0.9480	50.11
36.5	30,442,847	1,628,884	0.0535	0.9465	47.50
37.5	25,474,736	1,415,168	0.0556	0.9444	44.96
38.5	21,389,772	1,221,377	0.0571	0.9429	42.46

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 20.7		002		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1960-2023				EXPERIENCE BAND 2004-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,351,930	1,150,761	0.0627	0.9373	40.04
40.5	15,782,190	1,066,560	0.0676	0.9324	37.53
41.5	13,196,387	964,305	0.0731	0.9269	34.99
42.5	10,786,433	914,124	0.0847	0.9153	32.44
43.5	8,480,038	724,729	0.0855	0.9145	29.69
44.5	6,165,799	554,699	0.0900	0.9100	27.15
45.5	4,631,332	539,588	0.1165	0.8835	24.71
46.5	3,331,924	362,350	0.1088	0.8912	21.83
47.5	1,853,378	197,569	0.1066	0.8934	19.46
48.5	1,153,215	160,167	0.1389	0.8611	17.38
49.5	831,082	106,895	0.1286	0.8714	14.97
50.5	523,565	84,920	0.1622	0.8378	13.04
51.5	360,463	55,756	0.1547	0.8453	10.93
52.5	228,101	36,335	0.1593	0.8407	9.24
53.5	143,196	30,337	0.2119	0.7881	7.77
54.5	89,732	28,313	0.3155	0.6845	6.12
55.5	42,664	28,258	0.6623	0.3377	4.19
56.5	10,403	10,403	1.0000		1.41
57.5					
TOTAL	7,164,086,266	108,825,443			

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1960-2023			002	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
35.1-S0	2.28	0 - 47		35.4-S0	2.76	16 - 47
34.3-S0.5	2.19	0 - 47		34.9-S0.5	1.42	16 - 47
33.7-S1	4.01	0 - 47		34.6-S1	2.71	16 - 47
33.3-S1.5	6.07	0 - 47		34.4-S1.5	4.98	16 - 47
36.1-R0.5	4.39	0 - 47		35.3-R0.5	4.52	16 - 47
34.5-R1	1.49	0 - 47		34.3-R1	1.60	16 - 47
33.8-R1.5	1.44	0 - 47		34.0-R1.5	1.34	16 - 47
33.2-R2	4.41	0 - 47		33.7-R2	4.28	16 - 47
32.9-R2.5	7.36	0 - 47		33.7-R2.5	7.34	16 - 47
40.4-L0	5.41	0 - 47		39.7-L0	6.31	16 - 47
38.4-L0.5	3.91	0 - 47		38.4-L0.5	4.79	16 - 47
36.7-L1	3.12	0 - 47		37.4-L1	3.48	16 - 47
35.7-L1.5	3.35	0 - 47		36.6-L1.5	2.61	16 - 47
34.9-L2	5.10	0 - 47		36.0-L2	4.01	16 - 47
38.5-O1	6.93	0 - 47		36.8-O1	7.23	16 - 47
43.3-O2	6.97	0 - 47		41.3-O2	7.30	16 - 47
58.3-O3	8.59	0 - 47		54.3-O3	9.35	16 - 47
75.6-O4	9.32	0 - 47		69.4-O4	10.27	16 - 47

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	294,484,083	913,500	0.0031	0.9969	100.00
0.5	253,156,260	1,638,973	0.0065	0.9935	99.69
1.5	226,984,176	1,553,849	0.0068	0.9932	99.04
2.5	214,505,161	1,574,103	0.0073	0.9927	98.37
3.5	205,422,915	1,592,712	0.0078	0.9922	97.64
4.5	189,174,693	1,517,954	0.0080	0.9920	96.89
5.5	175,445,040	1,500,898	0.0086	0.9914	96.11
6.5	170,599,850	1,525,162	0.0089	0.9911	95.29
7.5	158,205,365	1,499,697	0.0095	0.9905	94.44
8.5	148,918,740	1,445,980	0.0097	0.9903	93.54
9.5	137,553,402	1,394,360	0.0101	0.9899	92.63
10.5	135,068,920	1,465,642	0.0109	0.9891	91.69
11.5	124,579,734	1,402,043	0.0113	0.9887	90.70
12.5	115,483,099	1,347,901	0.0117	0.9883	89.68
13.5	106,137,151	1,328,521	0.0125	0.9875	88.63
14.5	102,883,589	1,365,485	0.0133	0.9867	87.52
15.5	99,189,332	1,378,957	0.0139	0.9861	86.36
16.5	93,068,789	1,351,692	0.0145	0.9855	85.16
17.5	89,552,726	1,385,385	0.0155	0.9845	83.92
18.5	85,818,294	1,445,181	0.0168	0.9832	82.62
19.5	83,227,501	1,419,162	0.0171	0.9829	81.23
20.5	77,000,887	1,462,603	0.0190	0.9810	79.85
21.5	83,526,102	1,661,306	0.0199	0.9801	78.33
22.5	80,637,582	1,648,169	0.0204	0.9796	76.77
23.5	79,996,981	1,789,965	0.0224	0.9776	75.20
24.5	79,943,252	1,851,755	0.0232	0.9768	73.52
25.5	76,896,404	1,912,742	0.0249	0.9751	71.82
26.5	75,097,261	2,003,512	0.0267	0.9733	70.03
27.5	72,704,309	2,071,159	0.0285	0.9715	68.16
28.5	69,764,505	2,080,376	0.0298	0.9702	66.22
29.5	64,770,900	2,276,808	0.0352	0.9648	64.25
30.5	59,568,724	2,073,418	0.0348	0.9652	61.99
31.5	49,521,492	1,917,938	0.0387	0.9613	59.83
32.5	43,879,663	1,835,602	0.0418	0.9582	57.51
33.5	37,909,583	1,667,827	0.0440	0.9560	55.11
34.5	32,761,631	1,523,398	0.0465	0.9535	52.68
35.5	27,909,245	1,350,418	0.0484	0.9516	50.23
36.5	23,805,352	1,226,497	0.0515	0.9485	47.80
37.5	21,605,459	1,163,660	0.0539	0.9461	45.34
38.5	18,881,932	1,059,089	0.0561	0.9439	42.90

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 22.3		003		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1962-2023				EXPERIENCE BAND 2014-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,363,887	1,008,705	0.0616	0.9384	40.49
40.5	14,430,510	959,425	0.0665	0.9335	38.00
41.5	12,152,779	880,760	0.0725	0.9275	35.47
42.5	10,048,859	850,684	0.0847	0.9153	32.90
43.5	7,959,979	673,297	0.0846	0.9154	30.11
44.5	5,781,085	512,220	0.0886	0.9114	27.57
45.5	4,366,860	507,762	0.1163	0.8837	25.12
46.5	3,158,772	338,498	0.1072	0.8928	22.20
47.5	1,742,311	178,507	0.1025	0.8975	19.82
48.5	1,084,947	146,425	0.1350	0.8650	17.79
49.5	792,800	95,247	0.1201	0.8799	15.39
50.5	509,040	75,086	0.1475	0.8525	13.54
51.5	360,463	55,756	0.1547	0.8453	11.54
52.5	228,101	36,335	0.1593	0.8407	9.76
53.5	143,196	30,337	0.2119	0.7881	8.20
54.5	89,732	28,313	0.3155	0.6845	6.47
55.5	42,664	28,258	0.6623	0.3377	4.43
56.5	10,403	10,403	1.0000		1.49
57.5					
TOTAL	4,364,906,472	69,039,416			

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1962-2023			003	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
35.2-S0	2.42	0 - 48		35.4-S0	2.99	17 - 48
34.5-S0.5	2.01	0 - 48		35.1-S0.5	1.40	17 - 48
33.9-S1	3.78	0 - 48		34.8-S1	2.39	17 - 48
33.6-S1.5	5.76	0 - 48		34.6-S1.5	4.70	17 - 48
36.2-R0.5	4.69	0 - 48		35.2-R0.5	4.68	17 - 48
34.6-R1	1.65	0 - 48		34.4-R1	1.74	17 - 48
34.0-R1.5	1.26	0 - 48		34.2-R1.5	1.18	17 - 48
33.4-R2	4.30	0 - 48		34.0-R2	4.07	17 - 48
33.2-R2.5	7.16	0 - 48		34.0-R2.5	7.19	17 - 48
40.3-L0	5.77	0 - 48		39.5-L0	6.69	17 - 48
38.4-L0.5	4.21	0 - 48		38.3-L0.5	5.17	17 - 48
36.8-L1	3.26	0 - 48		37.4-L1	3.82	17 - 48
35.9-L1.5	3.21	0 - 48		36.8-L1.5	2.64	17 - 48
35.1-L2	4.87	0 - 48		36.3-L2	3.63	17 - 48
34.4-L2.5	6.68	0 - 48		35.7-L2.5	5.72	17 - 48
38.4-O1	7.30	0 - 48		36.4-O1	7.46	17 - 48
43.2-O2	7.36	0 - 48		40.9-O2	7.58	17 - 48
57.8-O3	9.08	0 - 48		53.2-O3	9.80	17 - 48
74.8-O4	9.87	0 - 48		67.7-O4	10.81	17 - 48

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 24.4		005		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1964-2023				EXPERIENCE BAND 2020-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,192,482	513,155	0.0713	0.9287	38.91
40.5	7,486,613	560,666	0.0749	0.9251	36.14
41.5	6,816,739	544,020	0.0798	0.9202	33.43
42.5	5,956,494	554,703	0.0931	0.9069	30.76
43.5	5,733,233	510,457	0.0890	0.9110	27.90
44.5	4,439,438	412,302	0.0929	0.9071	25.41
45.5	3,317,395	421,135	0.1269	0.8731	23.05
46.5	2,484,854	281,321	0.1132	0.8868	20.13
47.5	1,229,310	130,680	0.1063	0.8937	17.85
48.5	741,600	112,823	0.1521	0.8479	15.95
49.5	563,564	71,743	0.1273	0.8727	13.52
50.5	339,925	55,855	0.1643	0.8357	11.80
51.5	249,316	41,869	0.1679	0.8321	9.86
52.5	162,664	26,373	0.1621	0.8379	8.21
53.5	107,216	21,510	0.2006	0.7994	6.88
54.5	74,050	22,650	0.3059	0.6941	5.50
55.5	39,266	24,860	0.6331	0.3669	3.82
56.5	10,403	10,403	1.0000		1.40
57.5					
TOTAL	2,018,782,086	32,261,056			

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1964-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
35.4-S0	3.56	0 - 48		35.3-S0	4.35	18 - 48
34.7-S0.5	1.99	0 - 48		35.1-S0.5	2.34	18 - 48
34.1-S1	2.64	0 - 48		34.9-S1	1.34	18 - 48
33.8-S1.5	4.34	0 - 48		34.7-S1.5	3.10	18 - 48
36.5-R0.5	6.17	0 - 48		35.0-R0.5	6.00	18 - 48
34.9-R1	3.19	0 - 48		34.3-R1	3.10	18 - 48
34.2-R1.5	0.30	0 - 48		34.1-R1.5	0.29	18 - 48
33.6-R2	2.75	0 - 48		34.0-R2	2.59	18 - 48
33.4-R2.5	5.60	0 - 48		34.0-R2.5	5.72	18 - 48
40.7-L0	7.14	0 - 48		39.2-L0	8.07	18 - 48
38.7-L0.5	5.46	0 - 48		38.2-L0.5	6.58	18 - 48
37.1-L1	4.11	0 - 48		37.3-L1	5.15	18 - 48
36.1-L1.5	3.11	0 - 48		36.8-L1.5	3.34	18 - 48
35.3-L2	3.99	0 - 48		36.3-L2	3.01	18 - 48
34.6-L2.5	5.45	0 - 48		35.8-L2.5	4.36	18 - 48
38.8-O1	8.73	0 - 48		36.1-O1	8.78	18 - 48
43.6-O2	8.77	0 - 48		40.5-O2	8.89	18 - 48
58.5-O3	10.45	0 - 48		52.6-O3	11.18	18 - 48
75.8-O4	11.22	0 - 48		66.6-O4	12.20	18 - 48

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	25,763,188.97-	0.00	25,763,188.97-
TOTAL DATA	25,763,188.97-	0.00	25,763,188.97-
8	149,668,888.56	0.00	149,668,888.56
TOTAL DATA LESS CD 8	175,432,077.53-	0.00	175,432,077.53-

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1925-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
60.6-S0	7.77	0 - 53		52.8-S0	7.35	33 - 53
56.2-S0.5	6.29	0 - 53		51.4-S0.5	6.12	33 - 53
52.8-S1	4.52	0 - 53		50.3-S1	4.84	33 - 53
50.5-S1.5	2.87	0 - 53		49.3-S1.5	3.25	33 - 53
48.7-S2	1.11	0 - 53		48.5-S2	1.60	33 - 53
47.4-S2.5	0.96	0 - 53		47.9-S2.5	0.42	33 - 53
46.4-S3	2.81	0 - 53		47.3-S3	2.39	33 - 53
45.1-S4	7.33	0 - 53		46.3-S4	8.58	33 - 53
69.7-R0.5	10.52	0 - 53			NOT FITTED	
60.4-R1	9.18	0 - 53		50.3-R1	7.12	33 - 53
54.9-R1.5	7.48	0 - 53		48.8-R1.5	5.54	33 - 53
51.0-R2	5.27	0 - 53		47.7-R2	3.84	33 - 53
48.6-R2.5	3.14	0 - 53		47.0-R2.5	1.85	33 - 53
46.8-R3	0.97	0 - 53		46.5-R3	1.08	33 - 53
45.2-R4	4.56	0 - 53		45.9-R4	5.77	33 - 53
44.5-R5	10.46	0 - 53		45.7-R5	13.38	33 - 53
78.2-L0	9.57	0 - 53			NOT FITTED	
69.5-L0.5	8.29	0 - 53			NOT FITTED	
63.0-L1	6.76	0 - 53			NOT FITTED	
58.2-L1.5	5.12	0 - 53		54.6-L1.5	5.68	33 - 53
54.5-L2	3.09	0 - 53		53.2-L2	4.06	33 - 53
51.8-L2.5	1.41	0 - 53		51.4-L2.5	2.01	33 - 53
49.6-L3	1.15	0 - 53		50.1-L3	0.70	33 - 53
46.4-L4	5.06	0 - 53		47.5-L4	5.90	33 - 53
45.1-L5	9.39	0 - 53		46.4-L5	11.96	33 - 53
82.0-O1	11.24	0 - 53			NOT FITTED	
92.2-O2	11.24	0 - 53			NOT FITTED	
132.1-O3	11.48	0 - 53			NOT FITTED	
177.2-O4	11.60	0 - 53			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 32.8
PLACEMENT BAND 1929-2023

002

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1990-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,887,662	814,532	0.0341	0.9659	73.98
40.5	21,540,510	742,822	0.0345	0.9655	71.46
41.5	19,189,404	689,828	0.0359	0.9641	69.00
42.5	16,682,036	658,584	0.0395	0.9605	66.52
43.5	14,278,060	588,661	0.0412	0.9588	63.89
44.5	11,744,207	569,052	0.0485	0.9515	61.26
45.5	9,650,340	518,321	0.0537	0.9463	58.29
46.5	6,992,685	393,169	0.0562	0.9438	55.16
47.5	4,948,425	230,224	0.0465	0.9535	52.06
48.5	3,510,299	215,471	0.0614	0.9386	49.63
49.5	3,040,263	146,059	0.0480	0.9520	46.59
50.5	2,292,815	131,584	0.0574	0.9426	44.35
51.5	2,051,252	125,818	0.0613	0.9387	41.80
52.5	1,712,745	108,799	0.0635	0.9365	39.24
53.5	1,440,303	99,365	0.0690	0.9310	36.75
54.5	1,226,318	85,410	0.0696	0.9304	34.21
55.5	1,025,428	76,877	0.0750	0.9250	31.83
56.5	864,495	68,209	0.0789	0.9211	29.44
57.5	730,251	61,077	0.0836	0.9164	27.12
58.5	607,107	57,183	0.0942	0.9058	24.85
59.5	497,220	47,830	0.0962	0.9038	22.51
60.5	388,621	40,091	0.1032	0.8968	20.35
61.5	307,786	34,826	0.1131	0.8869	18.25
62.5	239,555	27,357	0.1142	0.8858	16.18
63.5	180,978	22,060	0.1219	0.8781	14.33
64.5	135,840	18,323	0.1349	0.8651	12.59
65.5	100,152	14,374	0.1435	0.8565	10.89
66.5	71,076	12,357	0.1738	0.8262	9.33
67.5	49,456	10,105	0.2043	0.7957	7.70
68.5	30,690	8,453	0.2754	0.7246	6.13
69.5	16,796	3,432	0.2044	0.7956	4.44
70.5	10,128	3,891	0.3842	0.6158	3.53
71.5	4,549	3,306	0.7269	0.2731	2.18
72.5	1,242	1,242	1.0000		0.59
73.5					
TOTAL	3,665,529,793	23,527,940			

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1929-2023			002	EXPERIENCE BAND 1990-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
59.1-S0	8.53	0 - 56		51.8-S0	8.08	34 - 56
55.4-S0.5	6.88	0 - 56		50.9-S0.5	6.74	34 - 56
52.6-S1	5.01	0 - 56		50.1-S1	5.35	34 - 56
50.6-S1.5	3.18	0 - 56		49.5-S1.5	3.65	34 - 56
49.1-S2	1.35	0 - 56		49.0-S2	1.93	34 - 56
48.1-S2.5	0.91	0 - 56		48.5-S2.5	0.41	34 - 56
47.3-S3	2.75	0 - 56		48.1-S3	2.37	34 - 56
46.2-S4	7.53	0 - 56		47.4-S4	8.85	34 - 56
66.1-R0.5	11.41	0 - 56		51.6-R0.5	9.23	34 - 56
58.4-R1	9.79	0 - 56		49.5-R1	7.59	34 - 56
54.0-R1.5	7.85	0 - 56		48.6-R1.5	5.84	34 - 56
50.8-R2	5.43	0 - 56		47.9-R2	4.02	34 - 56
48.9-R2.5	3.11	0 - 56		47.5-R2.5	1.92	34 - 56
47.5-R3	1.13	0 - 56		47.2-R3	1.49	34 - 56
46.2-R4	5.05	0 - 56		46.9-R4	6.50	34 - 56
45.8-R5	10.78	0 - 56		47.0-R5	14.05	34 - 56
74.7-L0	10.60	0 - 56		NOT FITTED		
67.3-L0.5	9.19	0 - 56		57.2-L0.5	9.12	34 - 56
61.8-L1	7.62	0 - 56		55.5-L1	8.22	34 - 56
57.6-L1.5	5.76	0 - 56		54.1-L1.5	6.53	34 - 56
54.5-L2	3.69	0 - 56		53.1-L2	4.86	34 - 56
52.1-L2.5	1.83	0 - 56		51.7-L2.5	2.64	34 - 56
50.2-L3	1.11	0 - 56		50.7-L3	0.71	34 - 56
47.3-L4	5.09	0 - 56		48.4-L4	5.86	34 - 56
46.3-L5	9.42	0 - 56		47.6-L5	12.08	34 - 56
76.5-O1	12.35	0 - 56		NOT FITTED		
86.0-O2	12.34	0 - 56		NOT FITTED		
122.5-O3	12.69	0 - 56		NOT FITTED		
163.7-O4	12.86	0 - 56		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,411,405	11,865	0.0002	0.9998	100.00
0.5	62,531,641	24,152	0.0004	0.9996	99.98
1.5	50,825,949	27,446	0.0005	0.9995	99.94
2.5	50,830,440	28,505	0.0006	0.9994	99.89
3.5	51,185,640	32,260	0.0006	0.9994	99.83
4.5	52,942,169	34,729	0.0007	0.9993	99.77
5.5	54,915,887	40,877	0.0007	0.9993	99.70
6.5	55,255,177	47,188	0.0009	0.9991	99.63
7.5	56,879,845	56,825	0.0010	0.9990	99.55
8.5	58,830,455	64,075	0.0011	0.9989	99.45
9.5	61,567,186	78,094	0.0013	0.9987	99.34
10.5	62,912,496	87,161	0.0014	0.9986	99.21
11.5	67,640,119	97,519	0.0014	0.9986	99.07
12.5	69,619,096	112,988	0.0016	0.9984	98.93
13.5	73,466,970	129,947	0.0018	0.9982	98.77
14.5	74,896,546	156,006	0.0021	0.9979	98.60
15.5	76,170,944	173,613	0.0023	0.9977	98.39
16.5	76,246,860	198,191	0.0026	0.9974	98.17
17.5	76,451,839	220,704	0.0029	0.9971	97.91
18.5	76,277,631	247,837	0.0032	0.9968	97.63
19.5	75,552,920	267,955	0.0035	0.9965	97.31
20.5	74,694,762	313,693	0.0042	0.9958	96.97
21.5	73,693,679	338,491	0.0046	0.9954	96.56
22.5	71,995,773	381,168	0.0053	0.9947	96.12
23.5	70,594,790	429,635	0.0061	0.9939	95.61
24.5	69,441,157	457,836	0.0066	0.9934	95.02
25.5	67,182,948	471,619	0.0070	0.9930	94.40
26.5	66,513,218	532,599	0.0080	0.9920	93.74
27.5	65,066,184	558,183	0.0086	0.9914	92.98
28.5	62,758,500	560,105	0.0089	0.9911	92.19
29.5	58,534,819	649,783	0.0111	0.9889	91.36
30.5	55,726,543	621,781	0.0112	0.9888	90.35
31.5	49,441,546	615,567	0.0125	0.9875	89.34
32.5	45,658,504	607,726	0.0133	0.9867	88.23
33.5	41,417,966	625,526	0.0151	0.9849	87.06
34.5	37,465,658	623,476	0.0166	0.9834	85.74
35.5	33,823,571	642,560	0.0190	0.9810	84.31
36.5	30,616,973	646,674	0.0211	0.9789	82.71
37.5	27,618,102	664,960	0.0241	0.9759	80.97
38.5	24,760,092	670,059	0.0271	0.9729	79.02

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1944-2023			003	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
60.3-S0	8.70	0 - 58		53.1-S0	8.54	35 - 58
56.6-S0.5	7.01	0 - 58		52.2-S0.5	7.17	35 - 58
53.8-S1	5.15	0 - 58		51.5-S1	5.77	35 - 58
51.9-S1.5	3.34	0 - 58		50.8-S1.5	4.01	35 - 58
50.4-S2	1.60	0 - 58		50.3-S2	2.24	35 - 58
49.4-S2.5	1.08	0 - 58		49.9-S2.5	0.29	35 - 58
48.6-S3	2.78	0 - 58		49.6-S3	1.98	35 - 58
47.5-S4	7.54	0 - 58		48.9-S4	8.51	35 - 58
67.0-R0.5	11.53	0 - 58		52.8-R0.5	9.67	35 - 58
59.4-R1	9.85	0 - 58		50.8-R1	8.00	35 - 58
55.1-R1.5	7.85	0 - 58		49.9-R1.5	6.21	35 - 58
52.0-R2	5.42	0 - 58		49.2-R2	4.33	35 - 58
50.2-R2.5	3.07	0 - 58		48.8-R2.5	2.10	35 - 58
48.8-R3	0.93	0 - 58		48.6-R3	1.26	35 - 58
47.6-R4	4.95	0 - 58		48.4-R4	6.16	35 - 58
47.2-R5	10.68	0 - 58		48.5-R5	13.75	35 - 58
75.8-L0	10.78	0 - 58		NOT FITTED		
68.5-L0.5	9.37	0 - 58		58.6-L0.5	9.61	35 - 58
63.0-L1	7.81	0 - 58		56.9-L1	8.71	35 - 58
58.9-L1.5	5.95	0 - 58		55.5-L1.5	7.00	35 - 58
55.8-L2	3.92	0 - 58		54.6-L2	5.34	35 - 58
53.4-L2.5	2.09	0 - 58		53.2-L2.5	3.10	35 - 58
51.5-L3	1.38	0 - 58		52.2-L3	1.07	35 - 58
48.7-L4	4.98	0 - 58		49.9-L4	5.50	35 - 58
47.6-L5	9.40	0 - 58		49.1-L5	11.75	35 - 58
77.3-O1	12.53	0 - 58		NOT FITTED		
86.9-O2	12.52	0 - 58		NOT FITTED		
123.6-O3	12.90	0 - 58		NOT FITTED		
165.1-O4	13.08	0 - 58		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,793,640		0.0000	1.0000	100.00
0.5	24,095,642	1	0.0000	1.0000	100.00
1.5	11,706,484	19	0.0000	1.0000	100.00
2.5	10,978,154	53	0.0000	1.0000	100.00
3.5	9,818,746	144	0.0000	1.0000	100.00
4.5	9,927,021	388	0.0000	1.0000	100.00
5.5	9,328,172	574	0.0001	0.9999	99.99
6.5	8,158,347	876	0.0001	0.9999	99.99
7.5	7,838,059	1,228	0.0002	0.9998	99.98
8.5	7,782,073	2,056	0.0003	0.9997	99.96
9.5	6,668,786	2,550	0.0004	0.9996	99.94
10.5	7,130,405	3,815	0.0005	0.9995	99.90
11.5	7,778,653	3,338	0.0004	0.9996	99.84
12.5	8,863,698	8,058	0.0009	0.9991	99.80
13.5	10,932,173	11,623	0.0011	0.9989	99.71
14.5	11,211,759	16,687	0.0015	0.9985	99.60
15.5	11,663,217	19,969	0.0017	0.9983	99.46
16.5	11,274,577	24,847	0.0022	0.9978	99.29
17.5	11,519,172	30,706	0.0027	0.9973	99.07
18.5	12,563,313	36,858	0.0029	0.9971	98.80
19.5	13,180,938	45,965	0.0035	0.9965	98.51
20.5	14,060,728	65,696	0.0047	0.9953	98.17
21.5	15,250,291	76,352	0.0050	0.9950	97.71
22.5	14,829,631	86,917	0.0059	0.9941	97.22
23.5	14,888,700	108,481	0.0073	0.9927	96.65
24.5	15,121,422	115,824	0.0077	0.9923	95.95
25.5	15,234,385	131,760	0.0086	0.9914	95.21
26.5	15,031,911	152,199	0.0101	0.9899	94.39
27.5	17,574,638	194,012	0.0110	0.9890	93.43
28.5	17,466,462	192,446	0.0110	0.9890	92.40
29.5	17,415,755	289,464	0.0166	0.9834	91.38
30.5	17,757,073	262,314	0.0148	0.9852	89.86
31.5	15,180,758	271,154	0.0179	0.9821	88.54
32.5	14,352,920	279,043	0.0194	0.9806	86.96
33.5	12,886,345	277,657	0.0215	0.9785	85.27
34.5	11,657,754	265,273	0.0228	0.9772	83.43
35.5	10,258,009	257,361	0.0251	0.9749	81.53
36.5	9,065,605	254,847	0.0281	0.9719	79.48
37.5	8,211,139	237,890	0.0290	0.9710	77.25
38.5	7,778,158	227,796	0.0293	0.9707	75.01

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1949-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
56.0-S0	10.31	0 - 59		48.9-S0	9.33	34 - 59
53.3-S0.5	8.43	0 - 59		48.6-S0.5	7.81	34 - 59
51.1-S1	6.34	0 - 59		48.4-S1	6.30	34 - 59
49.7-S1.5	4.32	0 - 59		48.1-S1.5	4.38	34 - 59
48.5-S2	2.15	0 - 59		48.0-S2	2.51	34 - 59
47.8-S2.5	0.26	0 - 59		47.8-S2.5	0.40	34 - 59
47.2-S3	2.03	0 - 59		47.7-S3	2.07	34 - 59
46.5-S4	7.09	0 - 59		47.5-S4	8.77	34 - 59
60.6-R0.5	13.32	0 - 59		48.2-R0.5	10.37	34 - 59
55.0-R1	11.31	0 - 59		47.1-R1	8.38	34 - 59
51.8-R1.5	8.98	0 - 59		46.9-R1.5	6.35	34 - 59
49.6-R2	6.40	0 - 59		46.7-R2	4.30	34 - 59
48.3-R2.5	3.86	0 - 59		46.7-R2.5	1.85	34 - 59
47.3-R3	1.69	0 - 59		46.7-R3	1.49	34 - 59
46.5-R4	4.91	0 - 59		46.9-R4	6.83	34 - 59
46.3-R5	10.48	0 - 59		47.3-R5	14.19	34 - 59
68.8-L0	12.80	0 - 59		54.5-L0	11.75	34 - 59
63.2-L0.5	11.25	0 - 59		53.2-L0.5	10.79	34 - 59
58.8-L1	9.55	0 - 59		52.2-L1	9.83	34 - 59
55.6-L1.5	7.45	0 - 59		51.6-L1.5	8.10	34 - 59
53.1-L2	5.21	0 - 59		51.2-L2	6.43	34 - 59
51.2-L2.5	3.12	0 - 59		50.3-L2.5	4.08	34 - 59
49.7-L3	1.35	0 - 59		49.7-L3	2.07	34 - 59
47.4-L4	4.32	0 - 59		48.1-L4	5.35	34 - 59
46.6-L5	8.89	0 - 59		47.7-L5	11.66	34 - 59
68.6-O1	14.65	0 - 59		49.9-O1	12.23	34 - 59
77.1-O2	14.64	0 - 59			NOT FITTED	
108.5-O3	15.20	0 - 59			NOT FITTED	
144.2-O4	15.48	0 - 59			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 370.00 METERS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
0	74,545,373.72- 0.00 74,545,373.72-
TOTAL DATA	74,545,373.72- 0.00 74,545,373.72-
8	6,155,843.72 0.00 6,155,843.72
TOTAL DATA LESS CD 8	80,701,217.44- 0.00 80,701,217.44-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,584,713	1,900	0.0000	1.0000	100.00
0.5	78,126,775	215,114	0.0028	0.9972	100.00
1.5	74,844,708	585,315	0.0078	0.9922	99.72
2.5	73,598,343	1,675,684	0.0228	0.9772	98.94
3.5	71,469,084	3,072,075	0.0430	0.9570	96.69
4.5	68,248,971	3,434,410	0.0503	0.9497	92.53
5.5	64,836,415	2,862,589	0.0442	0.9558	87.88
6.5	62,074,249	2,254,753	0.0363	0.9637	84.00
7.5	59,865,346	2,039,543	0.0341	0.9659	80.95
8.5	57,842,794	2,097,741	0.0363	0.9637	78.19
9.5	55,768,184	2,229,088	0.0400	0.9600	75.35
10.5	53,583,101	2,546,057	0.0475	0.9525	72.34
11.5	51,138,965	1,887,578	0.0369	0.9631	68.90
12.5	49,552,111	2,110,850	0.0426	0.9574	66.36
13.5	47,453,559	2,543,717	0.0536	0.9464	63.53
14.5	44,910,433	2,327,776	0.0518	0.9482	60.13
15.5	42,584,032	2,244,558	0.0527	0.9473	57.01
16.5	40,416,628	2,129,753	0.0527	0.9473	54.01
17.5	38,286,875	2,275,731	0.0594	0.9406	51.16
18.5	36,011,144	2,173,075	0.0603	0.9397	48.12
19.5	33,838,069	2,332,576	0.0689	0.9311	45.22
20.5	31,505,493	2,273,181	0.0722	0.9278	42.10
21.5	29,232,312	2,232,387	0.0764	0.9236	39.06
22.5	26,999,925	2,338,138	0.0866	0.9134	36.08
23.5	24,661,787	2,211,766	0.0897	0.9103	32.95
24.5	22,450,020	2,313,998	0.1031	0.8969	30.00
25.5	20,136,022	2,080,406	0.1033	0.8967	26.91
26.5	18,055,616	2,166,699	0.1200	0.8800	24.13
27.5	15,888,917	2,492,864	0.1569	0.8431	21.23
28.5	13,396,053	2,246,810	0.1677	0.8323	17.90
29.5	11,149,243	1,854,962	0.1664	0.8336	14.90
30.5	9,294,281	1,693,292	0.1822	0.8178	12.42
31.5	7,600,989	1,519,222	0.1999	0.8001	10.16
32.5	6,081,767	1,102,129	0.1812	0.8188	8.13
33.5	4,979,638	953,883	0.1916	0.8084	6.65
34.5	4,025,755	770,985	0.1915	0.8085	5.38
35.5	3,254,770	625,596	0.1922	0.8078	4.35
36.5	2,629,174	552,355	0.2101	0.7899	3.51
37.5	2,076,820	479,220	0.2307	0.7693	2.78
38.5	1,597,600	379,474	0.2375	0.7625	2.13

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,218,126	354,874	0.2913	0.7087	1.63
40.5	863,252	241,495	0.2798	0.7202	1.15
41.5	621,757	180,271	0.2899	0.7101	0.83
42.5	441,487	137,900	0.3124	0.6876	0.59
43.5	303,586	106,268	0.3500	0.6500	0.41
44.5	197,319	72,947	0.3697	0.6303	0.26
45.5	124,372	42,291	0.3400	0.6600	0.17
46.5	82,080	24,580	0.2995	0.7005	0.11
47.5	57,500	19,157	0.3332	0.6668	0.08
48.5	38,343	13,698	0.3572	0.6428	0.05
49.5	24,645	10,119	0.4106	0.5894	0.03
50.5	14,526	6,462	0.4449	0.5551	0.02
51.5	8,064	4,866	0.6034	0.3966	0.01
52.5	3,198	2,244	0.7017	0.2983	0.00
53.5	954	570	0.5975	0.4025	0.00
54.5	384	297	0.7734	0.2266	0.00
55.5	87	87	1.0000		0.00
56.5					
TOTAL	1,443,050,360	74,545,376			

NOVA SCOTIA POWER, INC.

ACCOUNT 370.00 METERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1925-2023			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
18.3-S0	3.56	0 - 42		17.9-S0	4.28	6 - 30
18.3-S0.5	5.45	0 - 42		17.9-S0.5	6.77	6 - 30
18.3-S1	7.42	0 - 42		17.9-S1	9.25	6 - 30
18.3-S1.5	9.22	0 - 42		17.9-S1.5	11.66	6 - 30
18.3-R0.5	2.32	0 - 42		17.8-R0.5	2.11	6 - 30
18.3-R1	4.58	0 - 42		17.7-R1	5.63	6 - 30
18.3-R1.5	6.68	0 - 42		17.7-R1.5	8.56	6 - 30
18.3-R2	8.94	0 - 42		17.8-R2	11.40	6 - 30
18.5-L0	3.11	0 - 42		19.1-L0	1.76	6 - 30
18.4-L0.5	2.36	0 - 42		18.8-L0.5	1.96	6 - 30
18.3-L1	3.12	0 - 42		18.5-L1	3.68	6 - 30
18.3-L1.5	4.93	0 - 42		18.4-L1.5	6.15	6 - 30
18.3-O1	2.76	0 - 42		17.9-O1	1.50	6 - 30
18.9-O2	4.71	0 - 42		19.8-O2	2.38	6 - 30
21.0-O3	10.00	0 - 42		24.3-O3	6.33	6 - 30
23.8-O4	13.21	0 - 42		29.8-O4	8.18	6 - 30

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 370.00 METERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1970-2023			002	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
12.6-S0	9.71	0 - 42		11.8-S0	12.21	4 - 25
12.6-S0.5	10.82	0 - 42		11.8-S0.5	13.81	4 - 25
12.6-S1	12.07	0 - 42		11.9-S1	15.61	4 - 25
12.6-S1.5	13.26	0 - 42		11.9-S1.5	17.30	4 - 25
12.6-R0.5	9.04	0 - 42		11.7-R0.5	11.04	4 - 25
12.6-R1	10.71	0 - 42		11.7-R1	13.58	4 - 25
12.6-R1.5	11.99	0 - 42		11.8-R1.5	15.46	4 - 25
12.6-R2	13.45	0 - 42		11.8-R2	17.54	4 - 25
12.6-L0	5.12	0 - 42		11.9-L0	5.94	4 - 25
12.6-L0.5	6.32	0 - 42		11.9-L0.5	7.66	4 - 25
12.6-L1	7.70	0 - 42		11.9-L1	9.49	4 - 25
12.6-L1.5	9.13	0 - 42		11.9-L1.5	11.49	4 - 25
12.6-O1	7.82	0 - 42		11.6-O1	9.02	4 - 25
12.6-O2	4.38	0 - 42		12.1-O2	4.91	4 - 25
12.9-O3	4.81	0 - 42		13.6-O3	2.40	4 - 25
13.2-O4	8.58	0 - 42		15.4-O4	4.99	4 - 25

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,285,932	1,899	0.0003	0.9997	100.00
0.5	7,542,763	214,517	0.0284	0.9716	99.97
1.5	7,081,449	581,053	0.0821	0.9179	97.13
2.5	8,156,447	1,658,119	0.2033	0.7967	89.16
3.5	8,302,060	3,023,312	0.3642	0.6358	71.04
4.5	7,008,378	3,339,906	0.4766	0.5234	45.17
5.5	5,242,125	2,709,055	0.5168	0.4832	23.64
6.5	3,936,463	2,012,271	0.5112	0.4888	11.42
7.5	3,357,583	1,714,927	0.5108	0.4892	5.58
8.5	3,247,438	1,665,059	0.5127	0.4873	2.73
9.5	3,488,265	1,660,711	0.4761	0.5239	1.33
10.5	2,930,483	1,884,732	0.6431	0.3569	0.70
11.5	2,194,660	1,118,898	0.5098	0.4902	0.25
12.5	2,607,298	1,192,988	0.4576	0.5424	0.12
13.5	2,682,717	1,529,060	0.5700	0.4300	0.07
14.5	2,119,154	1,255,503	0.5925	0.4075	0.03
15.5	1,612,474	954,763	0.5921	0.4079	0.01
16.5	1,554,224	782,467	0.5034	0.4966	0.00
17.5	1,631,360	907,670	0.5564	0.4436	0.00
18.5	1,659,516	890,987	0.5369	0.4631	0.00
19.5	1,580,734	932,140	0.5897	0.4103	0.00
20.5	1,349,919	807,458	0.5982	0.4018	0.00
21.5	1,379,994	755,627	0.5476	0.4524	0.00
22.5	1,427,671	854,195	0.5983	0.4017	0.00
23.5	1,464,512	860,521	0.5876	0.4124	0.00
24.5	1,263,771	844,031	0.6679	0.3321	0.00
25.5	1,049,731	679,717	0.6475	0.3525	0.00
26.5	1,426,361	867,350	0.6081	0.3919	0.00
27.5	2,061,126	1,371,743	0.6655	0.3345	0.00
28.5	1,506,252	1,201,597	0.7977	0.2023	0.00
29.5	1,132,751	911,210	0.8044	0.1956	0.00
30.5	975,161	867,103	0.8892	0.1108	0.00
31.5	837,160	822,193	0.9821	0.0179	0.00
32.5	496,401	496,401	1.0000		0.00
33.5	406,588	406,588	1.0000		
34.5	293,681	293,681	1.0000		
35.5	218,948	218,948	1.0000		
36.5	195,733	195,733	1.0000		
37.5	178,428	178,428	1.0000		
38.5	128,457	128,457	1.0000		

NOVA SCOTIA POWER, INC.

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 15.1	005	EXPERIENCE ANALYSIS
PLACEMENT BAND 1972-2023		EXPERIENCE BAND 2020-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	123,502	123,502	1.0000		
40.5	79,269	79,269	1.0000		
41.5	44,680	44,680	1.0000		
42.5	45,653	45,653	1.0000		
43.5	26,372	26,372	1.0000		
44.5	18,229	18,229	1.0000		
45.5	2,149	2,149	1.0000		
46.5	2,458	2,458	1.0000		
47.5	365	365	1.0000		
48.5					
TOTAL	103,356,845	43,133,695			

NOVA SCOTIA POWER, INC.

ACCOUNT 370.00 METERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1972-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
4.5-S0	3.50	0 - 34		4.2-S0	5.73	3 - 7
4.5-S0.5	2.53	0 - 34		4.3-S0.5	4.16	3 - 7
4.5-S1	1.75	0 - 34		4.3-S1	2.57	3 - 7
4.5-S1.5	1.33	0 - 34		4.4-S1.5	1.80	3 - 7
4.5-S2	1.65	0 - 34		4.4-S2	2.97	3 - 7
4.5-S2.5	2.26	0 - 34		4.5-S2.5	5.18	3 - 7
4.5-R0.5	4.72	0 - 34		4.1-R0.5	6.55	3 - 7
4.5-R1	3.57	0 - 34		4.2-R1	4.42	3 - 7
4.5-R1.5	2.67	0 - 34		4.2-R1.5	2.69	3 - 7
4.5-R2	2.24	0 - 34		4.3-R2	3.10	3 - 7
4.5-R2.5	2.30	0 - 34		4.4-R2.5	4.94	3 - 7
4.5-R3	2.94	0 - 34		4.4-R3	7.23	3 - 7
4.5-L0	5.66	0 - 34		4.3-L0	9.93	3 - 7
4.5-L0.5	4.65	0 - 34		4.3-L0.5	8.71	3 - 7
4.5-L1	3.69	0 - 34		4.4-L1	7.54	3 - 7
4.5-L1.5	2.59	0 - 34		4.4-L1.5	5.87	3 - 7
4.5-L2	1.58	0 - 34		4.5-L2	4.16	3 - 7
4.5-L2.5	0.64	0 - 34		4.5-L2.5	1.66	3 - 7
4.5-L3	1.10	0 - 34		4.5-L3	1.60	3 - 7
4.5-L4	3.47	0 - 34		4.5-L4	8.58	3 - 7
4.5-O1	6.09	0 - 34		4.0-O1	9.11	3 - 7
4.5-O2	6.44	0 - 34		4.4-O2	10.14	3 - 7
4.6-O3	9.82	0 - 34		5.1-O3	14.12	3 - 7
4.5-O4	12.62	0 - 34		6.0-O4	15.96	3 - 7

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 370.10 METERS - AMI

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
TOTAL DATA	0.00 0.00 0.00
8	96,689,926.56 0.00 96,689,926.56
TOTAL DATA LESS CD 8	96,689,926.56- 0.00 96,689,926.56-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,689,927		0.0000	1.0000	100.00
0.5	95,901,065		0.0000	1.0000	100.00
1.5	95,541,673		0.0000	1.0000	100.00
2.5	88,641,096		0.0000	1.0000	100.00
3.5	56,155,041		0.0000	1.0000	100.00
4.5					100.00
TOTAL	432,928,802				

NOVA SCOTIA POWER, INC.

ACCOUNT 370.10 METERS - AMI

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2019-2023 001 EXPERIENCE BAND 2019-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,534,886		0.0000	1.0000	100.00
0.5	95,901,065		0.0000	1.0000	100.00
1.5	95,541,673		0.0000	1.0000	100.00
2.5	88,641,096		0.0000	1.0000	100.00
3.5	56,155,041		0.0000	1.0000	100.00
4.5					100.00
TOTAL	376,773,761				

NOVA SCOTIA POWER, INC.

ACCOUNT 370.10 METERS - AMI

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2019-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	56,255,878.04-	0.00	56,255,878.04-
TOTAL DATA	56,255,878.04-	0.00	56,255,878.04-
8	19,072,849.68	0.00	19,072,849.68
TOTAL DATA LESS CD 8	75,328,727.72-	0.00	75,328,727.72-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,035,863	140,992	0.0019	0.9981	100.00
0.5	74,901,386	297,430	0.0040	0.9960	99.81
1.5	72,570,639	322,526	0.0044	0.9956	99.42
2.5	71,790,488	372,597	0.0052	0.9948	98.97
3.5	71,004,262	456,344	0.0064	0.9936	98.46
4.5	70,293,603	516,339	0.0073	0.9927	97.83
5.5	69,484,914	538,217	0.0077	0.9923	97.11
6.5	68,322,834	611,554	0.0090	0.9910	96.36
7.5	67,483,788	712,175	0.0106	0.9894	95.49
8.5	65,802,078	899,906	0.0137	0.9863	94.49
9.5	63,097,074	904,598	0.0143	0.9857	93.19
10.5	62,028,457	1,006,135	0.0162	0.9838	91.86
11.5	60,664,085	1,269,610	0.0209	0.9791	90.37
12.5	59,414,110	1,366,773	0.0230	0.9770	88.48
13.5	55,663,633	1,494,128	0.0268	0.9732	86.44
14.5	53,491,706	1,721,779	0.0322	0.9678	84.12
15.5	51,216,104	1,976,577	0.0386	0.9614	81.41
16.5	47,992,505	2,119,635	0.0442	0.9558	78.27
17.5	44,726,835	2,128,195	0.0476	0.9524	74.81
18.5	41,581,030	2,244,308	0.0540	0.9460	71.25
19.5	38,392,840	2,696,522	0.0702	0.9298	67.41
20.5	35,047,775	3,481,735	0.0993	0.9007	62.67
21.5	30,820,876	3,562,259	0.1156	0.8844	56.45
22.5	26,640,812	3,238,145	0.1215	0.8785	49.92
23.5	22,948,196	3,121,449	0.1360	0.8640	43.86
24.5	19,433,356	3,161,210	0.1627	0.8373	37.89
25.5	15,939,658	2,725,743	0.1710	0.8290	31.73
26.5	13,168,999	2,156,920	0.1638	0.8362	26.30
27.5	11,012,079	1,781,142	0.1617	0.8383	21.99
28.5	9,230,937	1,498,656	0.1624	0.8376	18.44
29.5	7,732,282	1,219,737	0.1577	0.8423	15.44
30.5	6,512,545	1,177,121	0.1807	0.8193	13.01
31.5	5,335,425	1,038,244	0.1946	0.8054	10.66
32.5	4,297,181	850,040	0.1978	0.8022	8.58
33.5	3,447,141	631,563	0.1832	0.8168	6.88
34.5	2,815,578	486,178	0.1727	0.8273	5.62
35.5	2,329,400	502,861	0.2159	0.7841	4.65
36.5	1,826,539	501,742	0.2747	0.7253	3.65
37.5	1,324,797	385,304	0.2908	0.7092	2.65
38.5	939,493	203,861	0.2170	0.7830	1.88

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	735,633	199,315	0.2709	0.7291	1.47
40.5	536,318	144,955	0.2703	0.7297	1.07
41.5	391,363	138,529	0.3540	0.6460	0.78
42.5	252,834	90,898	0.3595	0.6405	0.50
43.5	161,936	36,126	0.2231	0.7769	0.32
44.5	125,810	51,449	0.4089	0.5911	0.25
45.5	74,361	27,205	0.3658	0.6342	0.15
46.5	47,156	21,597	0.4580	0.5420	0.09
47.5	25,559	12,113	0.4739	0.5261	0.05
48.5	13,446	8,375	0.6229	0.3771	0.03
49.5	5,071	5,071	1.0000		0.01
50.5					
TOTAL	1,508,130,790	56,255,883			

NOVA SCOTIA POWER, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1925-2022			001	EXPERIENCE BAND 1942-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
22.1-S0	7.87	0 - 40		22.2-S0	9.34	14 - 31
22.1-S0.5	5.77	0 - 40		22.2-S0.5	7.38	14 - 31
22.1-S1	3.89	0 - 40		22.3-S1	5.53	14 - 31
22.1-S1.5	2.32	0 - 40		22.3-S1.5	3.32	14 - 31
22.1-S2	2.21	0 - 40		22.3-S2	1.63	14 - 31
22.1-S2.5	3.22	0 - 40		22.3-S2.5	2.35	14 - 31
22.1-S3	4.83	0 - 40		22.3-S3	4.63	14 - 31
22.2-R0.5	10.20	0 - 40		21.8-R0.5	10.53	14 - 31
22.1-R1	7.20	0 - 40		21.6-R1	7.85	14 - 31
22.1-R1.5	4.68	0 - 40		21.7-R1.5	5.32	14 - 31
22.1-R2	2.57	0 - 40		21.8-R2	2.94	14 - 31
22.1-R2.5	1.66	0 - 40		21.9-R2.5	1.15	14 - 31
22.1-R3	3.45	0 - 40		22.0-R3	3.47	14 - 31
22.1-R4	7.12	0 - 40		22.2-R4	8.90	14 - 31
23.5-L0	12.88	0 - 40		24.1-L0	12.89	14 - 31
23.0-L0.5	10.94	0 - 40		23.8-L0.5	11.63	14 - 31
22.6-L1	9.15	0 - 40		23.5-L1	10.37	14 - 31
22.5-L1.5	7.22	0 - 40		23.4-L1.5	8.39	14 - 31
22.3-L2	5.69	0 - 40		23.3-L2	6.55	14 - 31
22.2-L2.5	4.23	0 - 40		23.1-L2.5	4.29	14 - 31
22.1-L3	3.96	0 - 40		22.9-L3	3.24	14 - 31
22.1-L4	6.17	0 - 40		22.5-L4	7.00	14 - 31
22.1-L5	9.79	0 - 40		22.4-L5	12.88	14 - 31
22.3-O1	13.34	0 - 40		22.1-O1	13.19	14 - 31
24.5-O2	14.10	0 - 40		24.8-O2	13.40	14 - 31
29.8-O3	18.03	0 - 40		31.3-O3	15.93	14 - 31
36.4-O4	19.98	0 - 40		39.0-O4	17.07	14 - 31

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,708,167	40,806	0.0021	0.9979	100.00
0.5	21,033,730	86,743	0.0041	0.9959	99.79
1.5	20,713,898	97,135	0.0047	0.9953	99.38
2.5	21,936,202	119,520	0.0054	0.9946	98.92
3.5	23,040,684	174,989	0.0076	0.9924	98.38
4.5	24,576,261	221,051	0.0090	0.9910	97.63
5.5	26,902,359	232,607	0.0086	0.9914	96.75
6.5	27,621,756	284,201	0.0103	0.9897	95.91
7.5	28,551,726	357,647	0.0125	0.9875	94.93
8.5	28,878,027	531,002	0.0184	0.9816	93.74
9.5	28,633,452	512,400	0.0179	0.9821	92.02
10.5	30,980,215	629,764	0.0203	0.9797	90.37
11.5	33,069,239	893,317	0.0270	0.9730	88.53
12.5	34,073,020	985,320	0.0289	0.9711	86.14
13.5	32,560,468	1,101,680	0.0338	0.9662	83.65
14.5	32,602,104	1,320,940	0.0405	0.9595	80.82
15.5	32,489,393	1,560,150	0.0480	0.9520	77.54
16.5	31,109,734	1,697,757	0.0546	0.9454	73.82
17.5	29,604,456	1,723,433	0.0582	0.9418	69.79
18.5	28,033,907	1,839,231	0.0656	0.9344	65.73
19.5	26,010,479	2,268,984	0.0872	0.9128	61.42
20.5	24,051,697	3,063,778	0.1274	0.8726	56.06
21.5	21,139,136	3,126,036	0.1479	0.8521	48.92
22.5	18,073,576	2,835,994	0.1569	0.8431	41.68
23.5	15,333,450	2,743,098	0.1789	0.8211	35.14
24.5	12,630,373	2,731,556	0.2163	0.7837	28.86
25.5	9,965,039	2,319,760	0.2328	0.7672	22.62
26.5	8,129,852	1,764,008	0.2170	0.7830	17.35
27.5	6,864,324	1,415,293	0.2062	0.7938	13.59
28.5	5,836,414	1,101,390	0.1887	0.8113	10.78
29.5	4,979,849	802,192	0.1611	0.8389	8.75
30.5	4,447,063	904,282	0.2033	0.7967	7.34
31.5	3,728,419	780,633	0.2094	0.7906	5.85
32.5	3,163,167	618,541	0.1955	0.8045	4.62
33.5	2,698,521	496,374	0.1839	0.8161	3.72
34.5	2,264,716	394,157	0.1740	0.8260	3.04
35.5	1,971,667	447,537	0.2270	0.7730	2.51
36.5	1,580,979	462,096	0.2923	0.7077	1.94
37.5	1,168,083	354,123	0.3032	0.6968	1.37
38.5	843,849	186,711	0.2213	0.7787	0.96

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	681,453	191,917	0.2816	0.7184	0.74
40.5	512,910	134,933	0.2631	0.7369	0.53
41.5	379,549	130,861	0.3448	0.6552	0.39
42.5	248,688	87,919	0.3535	0.6465	0.26
43.5	160,769	35,215	0.2190	0.7810	0.17
44.5	125,554	51,193	0.4077	0.5923	0.13
45.5	74,361	27,205	0.3658	0.6342	0.08
46.5	47,156	21,597	0.4580	0.5420	0.05
47.5	25,559	12,113	0.4739	0.5261	0.03
48.5	13,446	8,375	0.6229	0.3771	0.01
49.5	5,071	5,071	1.0000		0.01
50.5					
TOTAL	733,273,967	43,932,635			

NOVA SCOTIA POWER, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1962-2022			002	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
20.6-S0	7.54	0 - 43		21.1-S0	9.42	13 - 28
20.6-S0.5	5.61	0 - 43		21.0-S0.5	7.53	13 - 28
20.6-S1	3.91	0 - 43		20.9-S1	5.68	13 - 28
20.6-S1.5	2.53	0 - 43		20.9-S1.5	3.68	13 - 28
20.6-S2	2.37	0 - 43		20.9-S2	2.30	13 - 28
20.6-S2.5	3.20	0 - 43		20.8-S2.5	2.95	13 - 28
20.6-S3	4.62	0 - 43		20.8-S3	4.96	13 - 28
20.6-R0.5	9.58	0 - 43		20.8-R0.5	10.67	13 - 28
20.6-R1	6.83	0 - 43		20.4-R1	8.04	13 - 28
20.6-R1.5	4.44	0 - 43		20.4-R1.5	5.52	13 - 28
20.6-R2	2.35	0 - 43		20.4-R2	3.05	13 - 28
20.6-R2.5	1.25	0 - 43		20.5-R2.5	0.85	13 - 28
20.6-R3	2.98	0 - 43		20.5-R3	3.16	13 - 28
20.6-R4	6.55	0 - 43		20.6-R4	8.91	13 - 28
21.1-L0	12.42	0 - 43		23.2-L0	12.68	13 - 28
20.9-L0.5	10.60	0 - 43		22.7-L0.5	11.43	13 - 28
20.8-L1	8.92	0 - 43		22.3-L1	10.21	13 - 28
20.7-L1.5	7.20	0 - 43		22.1-L1.5	8.30	13 - 28
20.7-L2	5.83	0 - 43		22.0-L2	6.60	13 - 28
20.6-L2.5	4.63	0 - 43		21.7-L2.5	4.68	13 - 28
20.6-L3	4.31	0 - 43		21.4-L3	4.20	13 - 28
20.6-L4	6.09	0 - 43		20.9-L4	7.87	13 - 28
20.6-L5	9.35	0 - 43		20.8-L5	13.60	13 - 28
20.6-O1	12.51	0 - 43		21.3-O1	13.15	13 - 28
21.8-O2	13.65	0 - 43		23.9-O2	13.26	13 - 28
25.1-O3	18.45	0 - 43		30.7-O3	15.39	13 - 28
29.4-O4	21.11	0 - 43		38.7-O4	16.35	13 - 28

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AVG AGE RET 21.5		003		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1976-2022		EXPERIENCE BAND 2014-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,460,023	19,653	0.0026	0.9974	100.00
0.5	7,642,354	39,386	0.0052	0.9948	99.74
1.5	6,009,261	43,966	0.0073	0.9927	99.22
2.5	5,581,527	42,227	0.0076	0.9924	98.50
3.5	7,980,141	104,023	0.0130	0.9870	97.75
4.5	8,457,871	137,705	0.0163	0.9837	96.48
5.5	8,755,944	112,630	0.0129	0.9871	94.91
6.5	9,752,084	165,787	0.0170	0.9830	93.69
7.5	11,049,377	238,958	0.0216	0.9784	92.09
8.5	11,474,660	400,286	0.0349	0.9651	90.10
9.5	10,937,449	364,030	0.0333	0.9667	86.96
10.5	11,684,340	420,826	0.0360	0.9640	84.06
11.5	12,569,856	640,702	0.0510	0.9490	81.04
12.5	13,526,488	740,659	0.0548	0.9452	76.91
13.5	11,931,203	845,818	0.0709	0.9291	72.69
14.5	12,222,094	1,023,027	0.0837	0.9163	67.54
15.5	13,225,791	1,290,907	0.0976	0.9024	61.89
16.5	12,101,331	1,425,359	0.1178	0.8822	55.85
17.5	10,816,598	1,421,854	0.1315	0.8685	49.27
18.5	9,827,798	1,498,514	0.1525	0.8475	42.79
19.5	9,195,046	1,878,506	0.2043	0.7957	36.27
20.5	9,247,539	2,629,010	0.2843	0.7157	28.86
21.5	8,469,481	2,757,857	0.3256	0.6744	20.65
22.5	6,704,377	2,472,455	0.3688	0.6312	13.93
23.5	5,258,777	2,377,365	0.4521	0.5479	8.79
24.5	3,898,890	2,366,802	0.6070	0.3930	4.82
25.5	2,528,724	1,985,931	0.7853	0.2147	1.89
26.5	1,543,121	1,403,492	0.9095	0.0905	0.41
27.5	1,077,909	1,054,456	0.9782	0.0218	0.04
28.5	811,685	811,685	1.0000		0.00
29.5	489,153	489,153	1.0000		
30.5	586,418	586,418	1.0000		
31.5	516,027	516,027	1.0000		
32.5	362,273	362,273	1.0000		
33.5	266,738	266,738	1.0000		
34.5	183,682	183,682	1.0000		
35.5	138,024	138,024	1.0000		
36.5	129,939	129,939	1.0000		
37.5	56,648	56,648	1.0000		
38.5					
TOTAL	254,470,640	33,442,777			

NOVA SCOTIA POWER, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1976-2022 003 EXPERIENCE BAND 2014-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
16.6-S0	8.02	0 - 30	17.3-S0	7.99	10 - 23
16.6-S0.5	5.98	0 - 30	17.2-S0.5	6.03	10 - 23
16.6-S1	4.19	0 - 30	17.2-S1	4.22	10 - 23
16.6-S1.5	3.08	0 - 30	17.1-S1.5	2.39	10 - 23
16.6-S2	3.27	0 - 30	17.0-S2	2.43	10 - 23
16.6-S2.5	4.43	0 - 30	17.0-S2.5	4.27	10 - 23
16.7-R0.5	10.27	0 - 30	17.1-R0.5	9.39	10 - 23
16.6-R1	6.97	0 - 30	16.8-R1	6.73	10 - 23
16.6-R1.5	4.30	0 - 30	16.7-R1.5	4.05	10 - 23
16.6-R2	1.75	0 - 30	16.7-R2	1.60	10 - 23
16.6-R2.5	1.73	0 - 30	16.7-R2.5	2.03	10 - 23
16.6-R3	3.99	0 - 30	16.8-R3	4.75	10 - 23
16.6-R4	8.24	0 - 30	16.8-R4	10.76	10 - 23
17.6-L0	13.26	0 - 30	19.2-L0	11.41	10 - 23
17.3-L0.5	11.41	0 - 30	18.7-L0.5	10.06	10 - 23
17.0-L1	9.68	0 - 30	18.4-L1	8.79	10 - 23
16.9-L1.5	7.97	0 - 30	18.1-L1.5	6.78	10 - 23
16.7-L2	6.81	0 - 30	18.0-L2	5.15	10 - 23
16.7-L2.5	5.74	0 - 30	17.7-L2.5	3.81	10 - 23
16.6-L3	5.78	0 - 30	17.5-L3	4.45	10 - 23
16.6-L4	7.76	0 - 30	17.1-L4	9.35	10 - 23
16.8-O1	13.60	0 - 30	17.6-O1	11.96	10 - 23
18.4-O2	14.43	0 - 30	19.8-O2	12.08	10 - 23
22.4-O3	18.49	0 - 30	25.6-O3	14.20	10 - 23
27.3-O4	20.44	0 - 30	32.4-O4	15.16	10 - 23

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,976,589	4,903	0.0016	0.9984	100.00
0.5	3,242,633	6,534	0.0020	0.9980	99.84
1.5	1,488,767	4,286	0.0029	0.9971	99.63
2.5	1,646,227	4,919	0.0030	0.9970	99.35
3.5	1,444,297	4,762	0.0033	0.9967	99.05
4.5	2,160,203	9,380	0.0043	0.9957	98.72
5.5	3,698,261	13,598	0.0037	0.9963	98.30
6.5	3,239,577	15,769	0.0049	0.9951	97.93
7.5	3,401,174	22,817	0.0067	0.9933	97.46
8.5	2,490,475	7,741	0.0031	0.9969	96.80
9.5	3,132,198	20,126	0.0064	0.9936	96.50
10.5	3,631,936	16,525	0.0045	0.9955	95.88
11.5	3,794,683	45,573	0.0120	0.9880	95.45
12.5	4,973,593	30,560	0.0061	0.9939	94.30
13.5	3,746,295	29,067	0.0078	0.9922	93.72
14.5	4,101,995	45,433	0.0111	0.9889	92.99
15.5	4,487,525	47,872	0.0107	0.9893	91.96
16.5	3,867,451	45,169	0.0117	0.9883	90.98
17.5	3,467,969	46,251	0.0133	0.9867	89.92
18.5	3,064,607	39,379	0.0128	0.9872	88.72
19.5	2,570,569	43,104	0.0168	0.9832	87.58
20.5	2,305,634	40,120	0.0174	0.9826	86.11
21.5	1,884,047	34,187	0.0181	0.9819	84.61
22.5	1,281,939	28,169	0.0220	0.9780	83.08
23.5	799,299	23,410	0.0293	0.9707	81.25
24.5	382,498	4,888	0.0128	0.9872	78.87
25.5	45,122	206	0.0046	0.9954	77.86
26.5					77.51
TOTAL	73,325,563	634,748			

NOVA SCOTIA POWER, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1997-2022			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
46.9-S0	0.83	0 - 26			NOT FITTED	
40.7-S0.5	0.44	0 - 26			NOT FITTED	
35.8-S1	1.31	0 - 26			NOT FITTED	
32.8-S1.5	2.05	0 - 26			NOT FITTED	
66.8-R0.5	2.43	0 - 26			NOT FITTED	
52.5-R1	2.06	0 - 26			NOT FITTED	
43.1-R1.5	1.50	0 - 26			NOT FITTED	
36.2-R2	0.45	0 - 26			NOT FITTED	
32.1-R2.5	0.67	0 - 26			NOT FITTED	
29.1-R3	2.27	0 - 26			NOT FITTED	
67.1-L0	1.57	0 - 26			NOT FITTED	
55.2-L0.5	1.05	0 - 26			NOT FITTED	
46.1-L1	0.41	0 - 26			NOT FITTED	
40.2-L1.5	0.85	0 - 26			NOT FITTED	
35.5-L2	2.21	0 - 26			NOT FITTED	
83.2-O1	2.59	0 - 26			NOT FITTED	
93.5-O2	2.59	0 - 26			NOT FITTED	
136.6-O3	2.63	0 - 26			NOT FITTED	
185.2-O4	2.65	0 - 26			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - LED

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
0	60,079.88- 0.00 60,079.88-
TOTAL DATA	60,079.88- 0.00 60,079.88-
8	38,106,007.61 0.00 38,106,007.61
TOTAL DATA LESS CD 8	38,166,087.49- 0.00 38,166,087.49-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,166,087		0.0000	1.0000	100.00
0.5	37,450,868		0.0000	1.0000	100.00
1.5	36,923,681	594	0.0000	1.0000	100.00
2.5	36,571,050	6,992	0.0002	0.9998	100.00
3.5	36,306,813	2,221	0.0001	0.9999	99.98
4.5	36,143,052	10,295	0.0003	0.9997	99.97
5.5	35,898,454	20,065	0.0006	0.9994	99.94
6.5	35,435,259	2,277	0.0001	0.9999	99.89
7.5	35,274,679	2,388	0.0001	0.9999	99.88
8.5	34,718,003	12,166	0.0004	0.9996	99.88
9.5	34,435,656		0.0000	1.0000	99.84
10.5	34,363,544	3,082	0.0001	0.9999	99.84
11.5					99.83
TOTAL	431,687,146	60,079			

NOVA SCOTIA POWER, INC.

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - LED

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2012-2023 001 EXPERIENCE BAND 2012-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - LED

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2012-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 389.10 LAND RIGHTS - GENERAL PLANT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
TOTAL DATA	0.00 0.00 0.00
8	4,346,528.90 0.00 4,346,528.90
TOTAL DATA LESS CD 8	4,346,528.90- 0.00 4,346,528.90-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,346,529		0.0000	1.0000	100.00
0.5	4,333,043		0.0000	1.0000	100.00
1.5	4,303,849		0.0000	1.0000	100.00
2.5	4,282,586		0.0000	1.0000	100.00
3.5	4,282,586		0.0000	1.0000	100.00
4.5	4,250,360		0.0000	1.0000	100.00
5.5	4,248,699		0.0000	1.0000	100.00
6.5	4,202,172		0.0000	1.0000	100.00
7.5	4,046,378		0.0000	1.0000	100.00
8.5	3,951,432		0.0000	1.0000	100.00
9.5	3,742,253		0.0000	1.0000	100.00
10.5	3,527,024		0.0000	1.0000	100.00
11.5	2,121,749		0.0000	1.0000	100.00
12.5	2,096,773		0.0000	1.0000	100.00
13.5	1,475,016		0.0000	1.0000	100.00
14.5	1,307,164		0.0000	1.0000	100.00
15.5	1,074,160		0.0000	1.0000	100.00
16.5	830,474		0.0000	1.0000	100.00
17.5	627,448		0.0000	1.0000	100.00
18.5	424,130		0.0000	1.0000	100.00
19.5	423,239		0.0000	1.0000	100.00
20.5	404,131		0.0000	1.0000	100.00
21.5	404,131		0.0000	1.0000	100.00
22.5	320,418		0.0000	1.0000	100.00
23.5	264,193		0.0000	1.0000	100.00
24.5	216,589		0.0000	1.0000	100.00
25.5	158,089		0.0000	1.0000	100.00
26.5	49,756		0.0000	1.0000	100.00
27.5	30,813		0.0000	1.0000	100.00
28.5					100.00
TOTAL	61,745,184				

NOVA SCOTIA POWER, INC.

ACCOUNT 389.10 LAND RIGHTS - GENERAL PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023 001 EXPERIENCE BAND 1995-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,943		0.0000	1.0000	100.00
0.5	82,682		0.0000	1.0000	100.00
1.5	55,150		0.0000	1.0000	100.00
2.5	80,414		0.0000	1.0000	100.00
3.5	236,208		0.0000	1.0000	100.00
4.5	298,928		0.0000	1.0000	100.00
5.5	506,446		0.0000	1.0000	100.00
6.5	675,149		0.0000	1.0000	100.00
7.5	1,924,629		0.0000	1.0000	100.00
8.5	1,854,659		0.0000	1.0000	100.00
9.5	2,267,237		0.0000	1.0000	100.00
10.5	2,219,860		0.0000	1.0000	100.00
11.5	1,047,589		0.0000	1.0000	100.00
12.5	1,266,299		0.0000	1.0000	100.00
13.5	847,568		0.0000	1.0000	100.00
14.5	883,034		0.0000	1.0000	100.00
15.5	650,920		0.0000	1.0000	100.00
16.5	426,343		0.0000	1.0000	100.00
17.5	223,317		0.0000	1.0000	100.00
18.5	103,712		0.0000	1.0000	100.00
19.5	159,046		0.0000	1.0000	100.00
20.5	187,542		0.0000	1.0000	100.00
21.5	246,042		0.0000	1.0000	100.00
22.5	270,663		0.0000	1.0000	100.00
23.5	233,380		0.0000	1.0000	100.00
24.5	216,589		0.0000	1.0000	100.00
25.5	158,089		0.0000	1.0000	100.00
26.5	49,756		0.0000	1.0000	100.00
27.5	30,813		0.0000	1.0000	100.00
28.5					100.00
TOTAL	17,266,007				

NOVA SCOTIA POWER, INC.

ACCOUNT 389.10 LAND RIGHTS - GENERAL PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1995-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	20,391,941.03-	0.00	20,391,941.03-
TOTAL DATA	20,391,941.03-	0.00	20,391,941.03-
8	184,619,386.44	0.00	184,619,386.44
TOTAL DATA LESS CD 8	205,011,327.47-	0.00	205,011,327.47-

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,325,768	320,151	0.0601	0.9399	55.13
40.5	4,690,086	244,725	0.0522	0.9478	51.82
41.5	3,685,875	255,664	0.0694	0.9306	49.12
42.5	3,202,074	138,911	0.0434	0.9566	45.71
43.5	1,915,685	149,859	0.0782	0.9218	43.73
44.5	1,403,173	106,346	0.0758	0.9242	40.31
45.5	1,266,243	100,674	0.0795	0.9205	37.25
46.5	931,083	49,157	0.0528	0.9472	34.29
47.5	551,879	58,672	0.1063	0.8937	32.48
48.5	484,626	90,485	0.1867	0.8133	29.03
49.5	394,141	46,321	0.1175	0.8825	23.61
50.5	300,821	44,350	0.1474	0.8526	20.83
51.5	198,658	30,743	0.1548	0.8452	17.76
52.5	157,975	21,768	0.1378	0.8622	15.01
53.5	116,688	23,057	0.1976	0.8024	12.94
54.5	40,824	6,782	0.1661	0.8339	10.39
55.5	19,619	2,328	0.1187	0.8813	8.66
56.5	6,920	81	0.0117	0.9883	7.63
57.5	1,046	263	0.2510	0.7490	7.54
58.5	41	13	0.3279	0.6721	5.65
59.5					3.80
TOTAL	3,410,054,314	20,391,941			

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1930-2023			001	EXPERIENCE BAND 1935-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
50.1-S0	5.35	0 - 44		46.0-S0	5.44	26 - 44
46.5-S0.5	3.89	0 - 44		44.3-S0.5	4.19	26 - 44
43.7-S1	2.22	0 - 44		43.1-S1	2.92	26 - 44
41.8-S1.5	1.00	0 - 44		42.0-S1.5	1.52	26 - 44
40.3-S2	1.93	0 - 44		41.1-S2	1.25	26 - 44
39.3-S2.5	3.44	0 - 44		40.4-S2.5	2.76	26 - 44
57.5-R0.5	8.12	0 - 44		NOT FITTED		
49.9-R1	6.76	0 - 44		43.8-R1	5.41	26 - 44
45.4-R1.5	5.05	0 - 44		42.0-R1.5	3.83	26 - 44
42.2-R2	2.84	0 - 44		40.8-R2	2.16	26 - 44
40.2-R2.5	0.83	0 - 44		39.9-R2.5	0.64	26 - 44
38.8-R3	2.14	0 - 44		39.2-R3	2.47	26 - 44
37.5-R4	6.77	0 - 44		38.5-R4	7.39	26 - 44
64.5-L0	7.15	0 - 44		NOT FITTED		
57.4-L0.5	5.88	0 - 44		NOT FITTED		
52.1-L1	4.39	0 - 44		49.3-L1	5.23	26 - 44
48.1-L1.5	2.79	0 - 44		47.0-L1.5	3.63	26 - 44
45.1-L2	1.43	0 - 44		45.4-L2	2.16	26 - 44
42.9-L2.5	1.67	0 - 44		43.6-L2.5	1.40	26 - 44
41.1-L3	3.62	0 - 44		42.3-L3	3.13	26 - 44
67.6-O1	8.85	0 - 44		NOT FITTED		
76.0-O2	8.85	0 - 44		NOT FITTED		
108.9-O3	9.10	0 - 44		NOT FITTED		
146.0-O4	9.22	0 - 44		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	140,663,419	25,373	0.0002	0.9998	100.00
0.5	140,204,788	62,744	0.0004	0.9996	99.98
1.5	134,055,899	112,402	0.0008	0.9992	99.94
2.5	131,631,516	58,699	0.0004	0.9996	99.85
3.5	131,244,575	97,376	0.0007	0.9993	99.81
4.5	127,330,696	89,201	0.0007	0.9993	99.73
5.5	122,059,686	173,047	0.0014	0.9986	99.66
6.5	125,218,562	283,411	0.0023	0.9977	99.52
7.5	123,365,633	206,071	0.0017	0.9983	99.30
8.5	120,460,973	562,200	0.0047	0.9953	99.13
9.5	118,865,017	172,119	0.0014	0.9986	98.67
10.5	108,042,989	392,095	0.0036	0.9964	98.53
11.5	111,754,417	260,330	0.0023	0.9977	98.17
12.5	51,972,691	163,611	0.0031	0.9969	97.94
13.5	51,252,160	336,300	0.0066	0.9934	97.63
14.5	49,811,977	198,615	0.0040	0.9960	96.99
15.5	54,577,322	329,450	0.0060	0.9940	96.61
16.5	52,109,104	234,949	0.0045	0.9955	96.02
17.5	49,702,331	389,330	0.0078	0.9922	95.59
18.5	49,256,935	268,198	0.0054	0.9946	94.84
19.5	47,682,265	327,529	0.0069	0.9931	94.32
20.5	46,037,972	535,881	0.0116	0.9884	93.68
21.5	46,085,772	303,372	0.0066	0.9934	92.59
22.5	44,569,211	384,875	0.0086	0.9914	91.98
23.5	43,961,161	385,599	0.0088	0.9912	91.18
24.5	42,485,305	665,303	0.0157	0.9843	90.38
25.5	38,034,078	703,852	0.0185	0.9815	88.97
26.5	32,113,806	426,209	0.0133	0.9867	87.32
27.5	31,371,194	611,036	0.0195	0.9805	86.16
28.5	29,023,837	419,829	0.0145	0.9855	84.48
29.5	26,739,047	752,195	0.0281	0.9719	83.26
30.5	25,663,437	310,481	0.0121	0.9879	80.92
31.5	16,683,558	485,093	0.0291	0.9709	79.94
32.5	15,633,811	385,388	0.0247	0.9753	77.62
33.5	14,031,847	374,147	0.0267	0.9733	75.70
34.5	13,531,129	258,669	0.0191	0.9809	73.68
35.5	8,269,192	314,920	0.0381	0.9619	72.28
36.5	7,813,684	473,952	0.0607	0.9393	69.52
37.5	6,664,932	430,692	0.0646	0.9354	65.31
38.5	5,447,128	231,563	0.0425	0.9575	61.09

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 25.5		002	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1960-2023			EXPERIENCE BAND 2004-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,141,953	319,275	0.0621	0.9379	58.49
40.5	4,560,883	244,725	0.0537	0.9463	54.86
41.5	3,584,052	255,664	0.0713	0.9287	51.91
42.5	3,152,777	129,911	0.0412	0.9588	48.21
43.5	1,915,685	149,859	0.0782	0.9218	46.22
44.5	1,403,173	106,346	0.0758	0.9242	42.61
45.5	1,266,243	100,674	0.0795	0.9205	39.38
46.5	931,083	49,157	0.0528	0.9472	36.25
47.5	551,879	58,672	0.1063	0.8937	34.33
48.5	484,626	90,485	0.1867	0.8133	30.68
49.5	394,141	46,321	0.1175	0.8825	24.95
50.5	300,821	44,350	0.1474	0.8526	22.02
51.5	198,658	30,743	0.1548	0.8452	18.78
52.5	157,975	21,768	0.1378	0.8622	15.87
53.5	116,688	23,057	0.1976	0.8024	13.68
54.5	40,824	6,782	0.1661	0.8339	10.98
55.5	19,619	2,328	0.1187	0.8813	9.16
56.5	6,920	81	0.0117	0.9883	8.07
57.5	1,046	263	0.2510	0.7490	7.97
58.5	41	13	0.3279	0.6721	5.97
59.5					4.01
TOTAL	2,559,652,143	14,876,580			

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1960-2023 002 EXPERIENCE BAND 2004-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
53.3-S0	6.24	0 - 45	NOT FITTED		
49.2-S0.5	4.89	0 - 45	46.2-S0.5	5.60	28 - 45
46.0-S1	3.31	0 - 45	44.9-S1	4.40	28 - 45
43.8-S1.5	1.94	0 - 45	43.7-S1.5	2.96	28 - 45
42.1-S2	1.53	0 - 45	42.8-S2	1.60	28 - 45
41.0-S2.5	2.39	0 - 45	42.0-S2.5	1.24	28 - 45
40.1-S3	4.03	0 - 45	41.4-S3	2.81	28 - 45
62.1-R0.5	8.84	0 - 45	NOT FITTED		
53.4-R1	7.63	0 - 45	NOT FITTED		
48.2-R1.5	6.06	0 - 45	43.7-R1.5	5.27	28 - 45
44.5-R2	3.98	0 - 45	42.4-R2	3.69	28 - 45
42.2-R2.5	1.92	0 - 45	41.4-R2.5	1.79	28 - 45
40.5-R3	0.84	0 - 45	40.7-R3	0.95	28 - 45
38.9-R4	5.31	0 - 45	39.9-R4	5.36	28 - 45
38.2-R5	11.15	0 - 45	39.5-R5	12.92	28 - 45
69.3-L0	7.88	0 - 45	NOT FITTED		
61.3-L0.5	6.71	0 - 45	NOT FITTED		
55.2-L1	5.28	0 - 45	NOT FITTED		
50.7-L1.5	3.79	0 - 45	49.0-L1.5	5.03	28 - 45
47.4-L2	2.22	0 - 45	47.3-L2	3.50	28 - 45
44.9-L2.5	1.39	0 - 45	45.4-L2.5	1.83	28 - 45
42.9-L3	2.64	0 - 45	44.0-L3	1.66	28 - 45
39.9-L4	6.25	0 - 45	41.3-L4	6.16	28 - 45
73.4-O1	9.47	0 - 45	NOT FITTED		
82.6-O2	9.47	0 - 45	NOT FITTED		
118.6-O3	9.67	0 - 45	NOT FITTED		
159.4-O4	9.78	0 - 45	NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

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NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 25.8		003		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1961-2023				EXPERIENCE BAND 2014-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,078,675	196,463	0.0482	0.9518	65.89
40.5	3,660,765	167,645	0.0458	0.9542	62.71
41.5	2,857,199	154,421	0.0540	0.9460	59.84
42.5	2,497,568	65,851	0.0264	0.9736	56.61
43.5	1,333,547	62,549	0.0469	0.9531	55.11
44.5	1,057,659	49,049	0.0464	0.9536	52.53
45.5	1,025,189	51,530	0.0503	0.9497	50.09
46.5	780,414	27,903	0.0358	0.9642	47.57
47.5	453,132	52,271	0.1154	0.8846	45.87
48.5	398,598	61,835	0.1551	0.8449	40.58
49.5	363,861	38,243	0.1051	0.8949	34.29
50.5	283,839	40,220	0.1417	0.8583	30.68
51.5	187,276	23,011	0.1229	0.8771	26.34
52.5	154,739	18,532	0.1198	0.8802	23.10
53.5	116,688	23,057	0.1976	0.8024	20.33
54.5	40,824	6,782	0.1661	0.8339	16.32
55.5	19,619	2,328	0.1187	0.8813	13.60
56.5	6,920	81	0.0117	0.9883	11.99
57.5	1,046	263	0.2510	0.7490	11.85
58.5	41	13	0.3279	0.6721	8.88
59.5					5.97
TOTAL	1,688,559,702	8,527,994			

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1961-2023			003	EXPERIENCE BAND 2014-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
60.2-S0	5.16	0 - 45			NOT FITTED	
54.6-S0.5	4.03	0 - 45			NOT FITTED	
50.3-S1	2.65	0 - 45			NOT FITTED	
47.3-S1.5	1.50	0 - 45			NOT FITTED	
45.0-S2	1.39	0 - 45		45.8-S2	1.17	30 - 45
43.5-S2.5	2.29	0 - 45		44.7-S2.5	1.21	30 - 45
42.2-S3	3.93	0 - 45		43.8-S3	2.67	30 - 45
73.9-R0.5	7.48	0 - 45			NOT FITTED	
61.7-R1	6.62	0 - 45			NOT FITTED	
54.2-R1.5	5.40	0 - 45			NOT FITTED	
48.8-R2	3.62	0 - 45			NOT FITTED	
45.5-R2.5	1.91	0 - 45		44.4-R2.5	1.69	30 - 45
43.1-R3	0.66	0 - 45		43.3-R3	0.89	30 - 45
40.7-R4	4.63	0 - 45		41.9-R4	4.37	30 - 45
39.6-R5	10.23	0 - 45		41.1-R5	11.38	30 - 45
80.6-L0	6.47	0 - 45			NOT FITTED	
69.8-L0.5	5.50	0 - 45			NOT FITTED	
61.7-L1	4.17	0 - 45			NOT FITTED	
55.7-L1.5	2.95	0 - 45			NOT FITTED	
51.3-L2	1.50	0 - 45			NOT FITTED	
48.1-L2.5	1.08	0 - 45			NOT FITTED	
45.5-L3	2.61	0 - 45		46.9-L3	1.62	30 - 45
41.9-L4	5.80	0 - 45		43.4-L4	5.76	30 - 45
89.0-O1	7.89	0 - 45			NOT FITTED	
100.1-O2	7.89	0 - 45			NOT FITTED	
144.8-O3	8.01	0 - 45			NOT FITTED	
195.2-O4	8.07	0 - 45			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.1		005		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1964-2023				EXPERIENCE BAND 2020-2023	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,646,223	143,674	0.0543	0.9457	70.40
40.5	2,605,306	50,817	0.0195	0.9805	66.58
41.5	1,830,661	44,594	0.0244	0.9756	65.28
42.5	1,834,474	46,848	0.0255	0.9745	63.69
43.5	1,034,182	50,174	0.0485	0.9515	62.07
44.5	631,734	11,690	0.0185	0.9815	59.06
45.5	589,460	15,356	0.0261	0.9739	57.96
46.5	398,150	9,794	0.0246	0.9754	56.45
47.5	131,504	11,898	0.0905	0.9095	55.06
48.5	123,841	4,869	0.0393	0.9607	50.08
49.5	144,664	8,298	0.0574	0.9426	48.11
50.5	160,538	15,228	0.0949	0.9051	45.35
51.5	107,484	5,808	0.0540	0.9460	41.05
52.5	106,597	7,407	0.0695	0.9305	38.83
53.5	88,323	3,545	0.0401	0.9599	36.13
54.5	33,140	1,218	0.0368	0.9632	34.68
55.5	19,205	1,914	0.0997	0.9003	33.41
56.5	6,920	81	0.0117	0.9883	30.08
57.5	1,046	263	0.2510	0.7490	29.73
58.5	41	13	0.3279	0.6721	22.27
59.5					14.97
TOTAL	720,838,260	4,097,761			

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1964-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
60.1-S0	2.65	0 - 45			NOT FITTED	
54.5-S0.5	1.58	0 - 45			NOT FITTED	
50.2-S1	1.05	0 - 45			NOT FITTED	
47.3-S1.5	1.82	0 - 45		48.8-S1.5	0.78	29 - 45
45.0-S2	3.41	0 - 45		47.2-S2	1.82	29 - 45
73.7-R0.5	4.99	0 - 45			NOT FITTED	
61.6-R1	4.12	0 - 45			NOT FITTED	
54.1-R1.5	2.89	0 - 45			NOT FITTED	
48.8-R2	1.15	0 - 45		47.9-R2	1.08	29 - 45
45.5-R2.5	0.78	0 - 45		45.9-R2.5	0.81	29 - 45
43.0-R3	3.04	0 - 45		44.4-R3	2.41	29 - 45
40.7-R4	7.11	0 - 45		42.6-R4	6.17	29 - 45
80.4-L0	3.95	0 - 45			NOT FITTED	
69.6-L0.5	2.97	0 - 45			NOT FITTED	
61.6-L1	1.74	0 - 45			NOT FITTED	
55.7-L1.5	0.92	0 - 45			NOT FITTED	
51.2-L2	2.02	0 - 45			NOT FITTED	
48.0-L2.5	3.16	0 - 45		50.1-L2.5	1.96	29 - 45
88.8-O1	5.41	0 - 45			NOT FITTED	
99.8-O2	5.40	0 - 45			NOT FITTED	
144.4-O3	5.53	0 - 45			NOT FITTED	
194.7-O4	5.59	0 - 45			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
0	118,782,758.10- 0.00 118,782,758.10-
TOTAL DATA	118,782,758.10- 0.00 118,782,758.10-
8	103,493,245.29 0.00 103,493,245.29
TOTAL DATA LESS CD 8	222,276,003.39- 0.00 222,276,003.39-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	219,672,379	1,869,818	0.0085	0.9915	100.00
0.5	207,815,334	3,845,871	0.0185	0.9815	99.15
1.5	189,696,595	3,845,882	0.0203	0.9797	97.31
2.5	177,061,498	4,325,408	0.0244	0.9756	95.34
3.5	165,403,930	4,440,822	0.0268	0.9732	93.01
4.5	150,996,236	4,734,626	0.0314	0.9686	90.51
5.5	138,005,537	5,590,771	0.0405	0.9595	87.68
6.5	124,930,721	5,605,189	0.0449	0.9551	84.12
7.5	113,166,625	6,001,542	0.0530	0.9470	80.35
8.5	102,396,223	6,420,792	0.0627	0.9373	76.09
9.5	94,176,960	6,589,182	0.0700	0.9300	71.32
10.5	85,661,239	6,364,821	0.0743	0.9257	66.33
11.5	76,036,724	6,974,299	0.0917	0.9083	61.40
12.5	62,685,732	6,252,974	0.0998	0.9002	55.77
13.5	54,733,181	5,632,072	0.1029	0.8971	50.21
14.5	44,729,443	5,697,466	0.1274	0.8726	45.04
15.5	38,796,039	6,325,181	0.1630	0.8370	39.30
16.5	31,004,164	4,781,682	0.1542	0.8458	32.89
17.5	25,595,433	5,292,072	0.2068	0.7932	27.82
18.5	18,867,974	4,095,252	0.2170	0.7830	22.07
19.5	14,723,732	3,509,968	0.2384	0.7616	17.28
20.5	11,031,728	3,490,279	0.3164	0.6836	13.16
21.5	7,374,528	2,018,987	0.2738	0.7262	9.00
22.5	5,235,964	2,341,501	0.4472	0.5528	6.53
23.5	2,774,456	1,136,070	0.4095	0.5905	3.61
24.5	1,600,230	851,041	0.5318	0.4682	2.13
25.5	749,189	363,701	0.4855	0.5145	1.00
26.5	385,488	270,767	0.7024	0.2976	0.51
27.5	114,721	114,721	1.0000		0.15
28.5					
TOTAL	2,165,422,003	118,782,757			

NOVA SCOTIA POWER, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1953-2023			001	EXPERIENCE BAND 1972-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
13.3-S0	1.42	0 - 25		13.4-S0	1.58	6 - 21
13.3-S0.5	1.66	0 - 25		13.4-S0.5	1.25	6 - 21
13.3-S1	3.69	0 - 25		13.4-S1	3.52	6 - 21
13.3-S1.5	5.67	0 - 25		13.4-S1.5	6.04	6 - 21
13.3-R0.5	3.49	0 - 25		13.3-R0.5	3.43	6 - 21
13.3-R1	0.91	0 - 25		13.2-R1	0.65	6 - 21
13.3-R1.5	2.53	0 - 25		13.2-R1.5	3.04	6 - 21
13.3-R2	5.12	0 - 25		13.3-R2	5.85	6 - 21
13.9-L0	6.88	0 - 25		14.4-L0	6.37	6 - 21
13.7-L0.5	5.10	0 - 25		14.2-L0.5	4.69	6 - 21
13.5-L1	3.76	0 - 25		14.0-L1	3.19	6 - 21
13.4-L1.5	3.51	0 - 25		13.9-L1.5	2.49	6 - 21
13.4-L2	4.52	0 - 25		13.8-L2	4.01	6 - 21
13.3-L2.5	6.14	0 - 25		13.7-L2.5	6.29	6 - 21
13.3-O1	6.71	0 - 25		13.4-O1	6.70	6 - 21
14.5-O2	8.11	0 - 25		14.9-O2	7.16	6 - 21
17.3-O3	12.56	0 - 25		18.5-O3	10.66	6 - 21
20.9-O4	14.78	0 - 25		22.9-O4	12.27	6 - 21

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1969-2023			002	EXPERIENCE BAND 1990-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
13.4-S0	1.64	0 - 25		13.6-S0	1.81	6 - 21
13.4-S0.5	1.69	0 - 25		13.6-S0.5	1.14	6 - 21
13.4-S1	3.64	0 - 25		13.6-S1	3.31	6 - 21
13.4-S1.5	5.62	0 - 25		13.6-S1.5	5.82	6 - 21
13.5-R0.5	3.82	0 - 25		13.5-R0.5	3.67	6 - 21
13.4-R1	0.82	0 - 25		13.4-R1	0.73	6 - 21
13.4-R1.5	2.38	0 - 25		13.4-R1.5	2.74	6 - 21
13.4-R2	5.00	0 - 25		13.4-R2	5.71	6 - 21
14.1-L0	7.09	0 - 25		14.7-L0	6.51	6 - 21
13.9-L0.5	5.31	0 - 25		14.4-L0.5	4.79	6 - 21
13.7-L1	3.94	0 - 25		14.2-L1	3.30	6 - 21
13.6-L1.5	3.55	0 - 25		14.1-L1.5	2.54	6 - 21
13.5-L2	4.63	0 - 25		14.0-L2	3.99	6 - 21
13.5-L2.5	6.01	0 - 25		13.8-L2.5	6.34	6 - 21
13.5-O1	7.05	0 - 25		13.6-O1	6.87	6 - 21
14.7-O2	8.30	0 - 25		15.2-O2	7.32	6 - 21
17.7-O3	12.69	0 - 25		19.0-O3	10.68	6 - 21
21.5-O4	14.84	0 - 25		23.6-O4	12.21	6 - 21

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

ORIGINAL LIFE TABLE

003

EXPERIENCE ANALYSIS
EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	139,576,360	990,987	0.0071	0.9929	100.00
0.5	129,567,122	2,059,999	0.0159	0.9841	99.29
1.5	114,955,644	2,098,898	0.0183	0.9817	97.71
2.5	105,895,348	2,204,206	0.0208	0.9792	95.93
3.5	99,800,288	2,418,035	0.0242	0.9758	93.93
4.5	89,915,012	2,662,269	0.0296	0.9704	91.65
5.5	81,650,972	3,081,028	0.0377	0.9623	88.94
6.5	74,639,490	3,340,216	0.0448	0.9552	85.58
7.5	66,892,251	3,556,938	0.0532	0.9468	81.75
8.5	60,807,333	3,830,390	0.0630	0.9370	77.41
9.5	56,250,198	4,271,517	0.0759	0.9241	72.53
10.5	50,941,392	4,095,797	0.0804	0.9196	67.02
11.5	46,997,038	4,388,743	0.0934	0.9066	61.63
12.5	39,215,803	3,753,179	0.0957	0.9043	55.88
13.5	35,549,403	3,622,647	0.1019	0.8981	50.53
14.5	31,780,767	3,771,551	0.1187	0.8813	45.38
15.5	28,038,788	4,128,270	0.1472	0.8528	40.00
16.5	23,320,482	3,511,005	0.1506	0.8494	34.11
17.5	20,047,443	4,127,877	0.2059	0.7941	28.97
18.5	15,568,899	3,582,115	0.2301	0.7699	23.01
19.5	12,436,503	3,261,205	0.2622	0.7378	17.71
20.5	9,853,560	3,375,574	0.3426	0.6574	13.07
21.5	6,672,460	1,961,431	0.2940	0.7060	8.59
22.5	4,765,487	2,282,533	0.4790	0.5210	6.07
23.5	2,560,896	1,098,296	0.4289	0.5711	3.16
24.5	1,600,230	851,041	0.5318	0.4682	1.81
25.5	749,189	363,701	0.4855	0.5145	0.85
26.5	385,488	270,767	0.7024	0.2976	0.43
27.5	114,721	114,721	1.0000		0.13
28.5					
TOTAL	1,350,548,567	79,074,936			

NOVA SCOTIA POWER, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1979-2023			003	EXPERIENCE BAND 2004-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
13.4-S0	1.79	0 - 26		13.5-S0	1.89	7 - 21
13.4-S0.5	1.28	0 - 26		13.6-S0.5	0.75	7 - 21
13.4-S1	3.15	0 - 26		13.6-S1	2.86	7 - 21
13.4-S1.5	5.12	0 - 26		13.6-S1.5	5.40	7 - 21
13.4-R0.5	4.02	0 - 26		13.3-R0.5	3.47	7 - 21
13.4-R1	1.28	0 - 26		13.3-R1	0.92	7 - 21
13.4-R1.5	2.17	0 - 26		13.4-R1.5	2.77	7 - 21
13.4-R2	4.64	0 - 26		13.4-R2	5.65	7 - 21
14.0-L0	7.53	0 - 26		14.5-L0	6.57	7 - 21
13.8-L0.5	5.68	0 - 26		14.3-L0.5	4.95	7 - 21
13.6-L1	4.15	0 - 26		14.2-L1	3.47	7 - 21
13.5-L1.5	3.53	0 - 26		14.1-L1.5	2.19	7 - 21
13.5-L2	4.19	0 - 26		14.0-L2	3.23	7 - 21
13.5-L2.5	5.49	0 - 26		13.9-L2.5	5.55	7 - 21
13.4-O1	7.19	0 - 26		13.4-O1	6.70	7 - 21
14.5-O2	8.79	0 - 26		14.9-O2	7.19	7 - 21
17.2-O3	13.45	0 - 26		18.5-O3	10.69	7 - 21
20.6-O4	15.82	0 - 26		22.7-O4	12.27	7 - 21

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,706,058	1,953	0.0000	1.0000	100.00
0.5	41,539,625	44,760	0.0011	0.9989	100.00
1.5	35,813,194	146,519	0.0041	0.9959	99.88
2.5	34,633,141	265,299	0.0077	0.9923	99.48
3.5	33,766,040	410,749	0.0122	0.9878	98.72
4.5	28,916,712	532,495	0.0184	0.9816	97.52
5.5	22,256,938	588,232	0.0264	0.9736	95.72
6.5	16,608,079	536,473	0.0323	0.9677	93.19
7.5	14,180,867	758,815	0.0535	0.9465	90.18
8.5	17,487,215	1,385,696	0.0792	0.9208	85.35
9.5	16,762,475	1,575,548	0.0940	0.9060	78.59
10.5	20,025,437	1,606,810	0.0802	0.9198	71.20
11.5	15,476,853	1,622,882	0.1049	0.8951	65.49
12.5	9,888,447	812,248	0.0821	0.9179	58.62
13.5	8,394,455	990,652	0.1180	0.8820	53.81
14.5	5,499,334	655,953	0.1193	0.8807	47.46
15.5	4,674,387	644,755	0.1379	0.8621	41.80
16.5	2,892,232	282,748	0.0978	0.9022	36.03
17.5	2,299,979	307,890	0.1339	0.8661	32.51
18.5	799,047	128,817	0.1612	0.8388	28.16
19.5	878,202	140,403	0.1599	0.8401	23.62
20.5	643,866	112,449	0.1746	0.8254	19.84
21.5	384,750	63,692	0.1655	0.8345	16.38
22.5	201,482	30,277	0.1503	0.8497	13.67
23.5	51,197	8,708	0.1701	0.8299	11.61
24.5	4,333	4,333	1.0000		9.64
25.5					
TOTAL	375,784,345	13,659,156			

NOVA SCOTIA POWER, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1998-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
14.9-S0	4.78	0 - 22		14.2-S0	2.40	9 - 22
14.7-S0.5	2.82	0 - 22		14.3-S0.5	1.50	9 - 22
14.5-S1	2.19	0 - 22		14.4-S1	2.70	9 - 22
14.5-S1.5	3.71	0 - 22		14.5-S1.5	4.79	9 - 22
14.4-S2	5.80	0 - 22		14.6-S2	7.07	9 - 22
15.2-R0.5	7.91	0 - 22		13.9-R0.5	3.57	9 - 22
14.7-R1	5.36	0 - 22		14.0-R1	2.37	9 - 22
14.6-R1.5	4.20	0 - 22		14.1-R1.5	3.57	9 - 22
14.4-R2	4.64	0 - 22		14.2-R2	5.91	9 - 22
14.4-R2.5	6.55	0 - 22		14.4-R2.5	8.47	9 - 22
16.7-L0	8.70	0 - 22		15.1-L0	6.26	9 - 22
16.0-L0.5	6.61	0 - 22		15.0-L0.5	4.86	9 - 22
15.5-L1	4.56	0 - 22		14.9-L1	3.47	9 - 22
15.2-L1.5	2.13	0 - 22		14.9-L1.5	1.42	9 - 22
14.9-L2	0.81	0 - 22		15.0-L2	1.02	9 - 22
14.7-L2.5	3.15	0 - 22		14.9-L2.5	3.71	9 - 22
14.6-L3	5.58	0 - 22		14.9-L3	6.54	9 - 22
15.8-O1	10.47	0 - 22		13.9-O1	6.23	9 - 22
17.7-O2	10.55	0 - 22		15.4-O2	6.66	9 - 22
23.2-O3	12.68	0 - 22		18.7-O3	10.05	9 - 22
29.6-O4	13.68	0 - 22		22.7-O4	11.63	9 - 22

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	24,439,852.32-	0.00	24,439,852.32-
TOTAL DATA	24,439,852.32-	0.00	24,439,852.32-
8	91,247,193.37	0.00	91,247,193.37
TOTAL DATA LESS CD 8	115,687,045.69-	0.00	115,687,045.69-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,680,321	11,366	0.0001	0.9999	100.00
0.5	111,273,645	20,001	0.0002	0.9998	99.99
1.5	107,632,114	47,650	0.0004	0.9996	99.97
2.5	103,834,959	71,534	0.0007	0.9993	99.93
3.5	90,415,691	244,613	0.0027	0.9973	99.88
4.5	69,425,980	245,209	0.0035	0.9965	99.59
5.5	63,683,699	1,035,763	0.0163	0.9837	99.24
6.5	60,514,518	600,191	0.0099	0.9901	97.62
7.5	54,313,832	934,151	0.0172	0.9828	96.65
8.5	52,583,569	1,652,293	0.0314	0.9686	94.99
9.5	49,469,119	1,339,783	0.0271	0.9729	92.01
10.5	47,244,692	965,579	0.0204	0.9796	89.52
11.5	45,626,742	1,078,224	0.0236	0.9764	87.69
12.5	43,554,320	939,264	0.0216	0.9784	85.61
13.5	41,375,471	925,928	0.0224	0.9776	83.77
14.5	38,542,451	687,706	0.0178	0.9822	81.89
15.5	37,259,651	915,732	0.0246	0.9754	80.43
16.5	35,831,581	1,727,741	0.0482	0.9518	78.46
17.5	33,638,375	1,303,531	0.0388	0.9612	74.67
18.5	31,866,541	692,828	0.0217	0.9783	71.78
19.5	30,561,060	784,536	0.0257	0.9743	70.22
20.5	29,091,955	3,494,015	0.1201	0.8799	68.42
21.5	24,471,346	745,940	0.0305	0.9695	60.20
22.5	22,923,026	901,264	0.0393	0.9607	58.36
23.5	20,504,422	614,709	0.0300	0.9700	56.07
24.5	18,746,790	377,021	0.0201	0.9799	54.39
25.5	16,537,177	664,408	0.0402	0.9598	53.29
26.5	12,193,532	378,020	0.0310	0.9690	51.15
27.5	10,709,831	169,514	0.0158	0.9842	49.57
28.5	6,177,407	222,366	0.0360	0.9640	48.78
29.5	4,979,473	186,234	0.0374	0.9626	47.03
30.5	4,008,594	105,982	0.0264	0.9736	45.27
31.5	2,059,132	80,272	0.0390	0.9610	44.07
32.5	1,014,077	74,544	0.0735	0.9265	42.35
33.5	776,305	85,542	0.1102	0.8898	39.24
34.5	576,119	49,819	0.0865	0.9135	34.92
35.5	417,434	20,229	0.0485	0.9515	31.90
36.5	282,899	16,941	0.0599	0.9401	30.35
37.5	200,247	24,519	0.1224	0.8776	28.53
38.5	115,575	417	0.0036	0.9964	25.04

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 16.3	001	EXPERIENCE ANALYSIS
PLACEMENT BAND 1933-2023		EXPERIENCE BAND 1945-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,281	3,299	0.0745	0.9255	24.95
40.5	5,134	1,146	0.2232	0.7768	23.09
41.5	3,988	28	0.0069	0.9931	17.94
42.5	1,496		0.0000	1.0000	17.81
43.5					17.81
TOTAL	1,440,168,569	24,439,852			

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1933-2023			001	EXPERIENCE BAND 1945-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
28.0-S0	2.39	0 - 33		27.5-S0	2.60	13 - 33
27.0-S0.5	3.07	0 - 33		27.0-S0.5	3.81	13 - 33
26.2-S1	4.83	0 - 33		26.5-S1	5.64	13 - 33
25.7-S1.5	6.93	0 - 33		26.2-S1.5	7.88	13 - 33
29.5-R0.5	4.74	0 - 33		27.7-R0.5	3.09	13 - 33
27.5-R1	3.63	0 - 33		26.5-R1	3.35	13 - 33
26.4-R1.5	4.11	0 - 33		26.0-R1.5	5.16	13 - 33
25.6-R2	6.01	0 - 33		25.6-R2	7.55	13 - 33
33.4-L0	4.05	0 - 33		31.7-L0	3.20	13 - 33
31.2-L0.5	2.61	0 - 33		30.3-L0.5	2.25	13 - 33
29.4-L1	1.83	0 - 33		29.3-L1	2.16	13 - 33
28.2-L1.5	3.25	0 - 33		28.4-L1.5	3.80	13 - 33
27.3-L2	5.39	0 - 33		27.8-L2	6.02	13 - 33
32.5-O1	6.11	0 - 33		29.5-O1	4.24	13 - 33
36.6-O2	6.13	0 - 33		33.2-O2	4.26	13 - 33
50.6-O3	6.86	0 - 33		44.7-O3	5.28	13 - 33
66.6-O4	7.24	0 - 33				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,130,291	1,406	0.0001	0.9999	100.00
0.5	41,502,779	9,253	0.0002	0.9998	99.99
1.5	43,375,799	20,609	0.0005	0.9995	99.97
2.5	41,745,315	13,028	0.0003	0.9997	99.92
3.5	33,996,882	4,954	0.0001	0.9999	99.88
4.5	14,046,631	9,838	0.0007	0.9993	99.88
5.5	10,006,057	4,483	0.0004	0.9996	99.81
6.5	8,753,480	3,945	0.0005	0.9995	99.76
7.5	3,804,523	3,511	0.0009	0.9991	99.72
8.5	4,002,241	2,917	0.0007	0.9993	99.63
9.5	3,784,085	4,648	0.0012	0.9988	99.55
10.5	4,815,021	6,987	0.0015	0.9985	99.43
11.5	4,755,118	12,251	0.0026	0.9974	99.29
12.5	4,265,727	6,156	0.0014	0.9986	99.03
13.5	3,490,390	4,761	0.0014	0.9986	98.89
14.5	2,052,530	4,936	0.0024	0.9976	98.75
15.5	2,073,648	5,617	0.0027	0.9973	98.52
16.5	2,251,083	8,160	0.0036	0.9964	98.25
17.5	2,924,286	10,563	0.0036	0.9964	97.89
18.5	3,264,187	19,154	0.0059	0.9941	97.54
19.5	4,184,950	16,931	0.0040	0.9960	96.97
20.5	4,656,504	33,209	0.0071	0.9929	96.58
21.5	5,384,261	30,860	0.0057	0.9943	95.89
22.5	8,355,855	52,571	0.0063	0.9937	95.34
23.5	7,934,650	119,057	0.0150	0.9850	94.74
24.5	11,229,726	51,222	0.0046	0.9954	93.32
25.5	10,371,116	181,231	0.0175	0.9825	92.89
26.5	7,340,989	62,441	0.0085	0.9915	91.27
27.5	8,139,260	46,228	0.0057	0.9943	90.49
28.5	4,768,515	117,536	0.0246	0.9754	89.98
29.5	3,852,890	77,519	0.0201	0.9799	87.76
30.5	3,116,805	18,323	0.0059	0.9941	85.99
31.5	1,376,238	11,661	0.0085	0.9915	85.49
32.5	528,855	12,357	0.0234	0.9766	84.76
33.5	428,585	14,668	0.0342	0.9658	82.78
34.5	369,350	9,908	0.0268	0.9732	79.95
35.5	334,594	9,932	0.0297	0.9703	77.81
36.5	253,638	13,019	0.0513	0.9487	75.50
37.5	174,909	7,709	0.0441	0.9559	71.62
38.5	110,146	322	0.0029	0.9971	68.46

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 24.4	005	EXPERIENCE ANALYSIS
PLACEMENT BAND 1980-2023		EXPERIENCE BAND 2020-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,281	3,299	0.0745	0.9255	68.26
40.5	5,134	1,146	0.2232	0.7768	63.18
41.5	3,988	28	0.0069	0.9931	49.08
42.5	1,496		0.0000	1.0000	48.74
43.5					48.74
TOTAL	343,006,807	1,048,354			

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1980-2023			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
86.6-S0	1.96	0 - 34				NOT FITTED
71.5-S0.5	1.59	0 - 34				NOT FITTED
59.4-S1	0.86	0 - 34				NOT FITTED
52.7-S1.5	0.46	0 - 34				NOT FITTED
47.0-S2	0.60	0 - 34				NOT FITTED
43.7-S2.5	1.05	0 - 34				NOT FITTED
150.9-R0.5	2.98	0 - 34				NOT FITTED
112.7-R1	2.84	0 - 34				NOT FITTED
86.8-R1.5	2.64	0 - 34				NOT FITTED
65.9-R2	2.13	0 - 34				NOT FITTED
54.7-R2.5	1.59	0 - 34				NOT FITTED
46.3-R3	0.62	0 - 34				NOT FITTED
38.9-R4	1.47	0 - 34				NOT FITTED
34.8-R5	4.60	0 - 34				NOT FITTED
133.8-L0	2.42	0 - 34				NOT FITTED
104.8-L0.5	2.22	0 - 34				NOT FITTED
80.7-L1	1.58	0 - 34				NOT FITTED
67.7-L1.5	1.23	0 - 34				NOT FITTED
56.5-L2	0.44	0 - 34				NOT FITTED
50.7-L2.5	0.33	0 - 34				NOT FITTED
45.3-L3	1.12	0 - 34				NOT FITTED
38.8-L4	2.52	0 - 34				NOT FITTED
192.6-O1	3.03	0 - 34				NOT FITTED
200.2-O2	2.92	0 - 34				NOT FITTED
200.2-O3	3.45	0 - 34				NOT FITTED
200.2-O4	5.53	0 - 34				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL		
0	9,325,989.86-	0.00	9,325,989.86-
TOTAL DATA	9,325,989.86-	0.00	9,325,989.86-
8	28,577,986.98	0.00	28,577,986.98
TOTAL DATA LESS CD 8	37,903,976.84-	0.00	37,903,976.84-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,718,253	504	0.0000	1.0000	100.00
0.5	32,807,072	85,615	0.0026	0.9974	100.00
1.5	29,014,254	19,014	0.0007	0.9993	99.74
2.5	28,728,874	111,065	0.0039	0.9961	99.67
3.5	25,747,687	142,579	0.0055	0.9945	99.29
4.5	25,272,562	740,964	0.0293	0.9707	98.74
5.5	23,497,039	108,655	0.0046	0.9954	95.84
6.5	23,439,762	326,964	0.0139	0.9861	95.40
7.5	21,850,288	704,309	0.0322	0.9678	94.07
8.5	20,875,835	736,679	0.0353	0.9647	91.04
9.5	20,637,260	1,249,236	0.0605	0.9395	87.82
10.5	18,629,771	188,271	0.0101	0.9899	82.51
11.5	14,648,170	270,694	0.0185	0.9815	81.67
12.5	13,271,643	88,959	0.0067	0.9933	80.16
13.5	12,728,141	1,366,774	0.1074	0.8926	79.63
14.5	11,295,120	198,890	0.0176	0.9824	71.08
15.5	9,039,091	222,401	0.0246	0.9754	69.82
16.5	8,771,712	123,054	0.0140	0.9860	68.11
17.5	8,240,900	180,501	0.0219	0.9781	67.15
18.5	7,909,737	125,612	0.0159	0.9841	65.68
19.5	7,634,595	391,625	0.0513	0.9487	64.64
20.5	6,970,748	154,927	0.0222	0.9778	61.32
21.5	6,547,507	135,958	0.0208	0.9792	59.96
22.5	6,411,549	161,586	0.0252	0.9748	58.71
23.5	6,249,963	113,169	0.0181	0.9819	57.23
24.5	5,791,663	314,290	0.0543	0.9457	56.20
25.5	4,220,472	232,222	0.0550	0.9450	53.15
26.5	3,770,197	24,142	0.0064	0.9936	50.22
27.5	3,695,355	149,581	0.0405	0.9595	49.90
28.5	3,506,639	141,756	0.0404	0.9596	47.88
29.5	3,121,349	139,041	0.0445	0.9555	45.95
30.5	2,933,046	30,608	0.0104	0.9896	43.90
31.5	2,125,225	147,071	0.0692	0.9308	43.44
32.5	1,933,449	66,804	0.0346	0.9654	40.44
33.5	1,808,163	61,965	0.0343	0.9657	39.04
34.5	1,689,407	16,196	0.0096	0.9904	37.70
35.5	192,060	11,635	0.0606	0.9394	37.34
36.5	180,425	7,768	0.0431	0.9569	35.08
37.5	172,657	12,404	0.0718	0.9282	33.57
38.5	160,253	10,649	0.0664	0.9336	31.16

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.2	001	EXPERIENCE ANALYSIS
PLACEMENT BAND 1979-2023		EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	123,138	2,684	0.0218	0.9782	29.09
40.5	117,439	6,016	0.0512	0.9488	28.45
41.5	52,165	2,094	0.0401	0.9599	26.99
42.5	32,912	1,060	0.0322	0.9678	25.91
43.5	31,852		0.0000	1.0000	25.08
44.5					25.08
TOTAL	455,595,399	9,325,991			

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1979-2023			001	EXPERIENCE BAND 1989-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
26.4-S0	4.52	0 - 36		26.3-S0	5.35	10 - 36
25.9-S0.5	6.70	0 - 36		26.0-S0.5	7.72	10 - 36
25.4-S1	9.08	0 - 36		25.7-S1	10.19	10 - 36
25.2-S1.5	11.36	0 - 36		25.5-S1.5	12.79	10 - 36
27.1-R0.5	3.38	0 - 36		26.4-R0.5	3.31	10 - 36
26.0-R1	5.19	0 - 36		25.6-R1	6.27	10 - 36
25.5-R1.5	7.72	0 - 36		25.4-R1.5	9.15	10 - 36
25.1-R2	10.48	0 - 36		25.2-R2	12.13	10 - 36
30.2-L0	2.14	0 - 36		29.6-L0	1.73	10 - 36
28.8-L0.5	2.84	0 - 36		28.6-L0.5	3.27	10 - 36
27.6-L1	4.46	0 - 36		27.7-L1	5.12	10 - 36
26.9-L1.5	6.85	0 - 36		27.1-L1.5	7.78	10 - 36
28.8-O1	3.50	0 - 36		27.5-O1	1.55	10 - 36
32.3-O2	3.48	0 - 36		30.9-O2	1.52	10 - 36
43.3-O3	4.46	0 - 36		40.5-O3	2.65	10 - 36
56.1-O4	5.08	0 - 36		51.9-O4	3.54	10 - 36

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,283,718	53	0.0000	1.0000	100.00
0.5	7,400,908	478	0.0001	0.9999	100.00
1.5	4,762,414	1,660	0.0003	0.9997	99.99
2.5	5,267,212	2,291	0.0004	0.9996	99.96
3.5	3,985,098	5,895	0.0015	0.9985	99.93
4.5	3,695,853	4,783	0.0013	0.9987	99.77
5.5	3,396,757	6,867	0.0020	0.9980	99.64
6.5	3,388,611	8,098	0.0024	0.9976	99.44
7.5	5,655,922	36,542	0.0065	0.9935	99.20
8.5	6,477,029	32,170	0.0050	0.9950	98.56
9.5	6,145,754	24,415	0.0040	0.9960	98.07
10.5	5,431,110	8,297	0.0015	0.9985	97.68
11.5	3,749,564	35,265	0.0094	0.9906	97.53
12.5	2,654,996	19,750	0.0074	0.9926	96.61
13.5	2,604,165	20,315	0.0078	0.9922	95.89
14.5	2,674,709	8,293	0.0031	0.9969	95.15
15.5	765,846	8,459	0.0110	0.9890	94.85
16.5	998,681	10,690	0.0107	0.9893	93.80
17.5	863,646	13,406	0.0155	0.9845	92.80
18.5	699,577	6,864	0.0098	0.9902	91.36
19.5	543,184	2,648	0.0049	0.9951	90.46
20.5	638,028	13,294	0.0208	0.9792	90.02
21.5	1,709,576	59,359	0.0347	0.9653	88.15
22.5	1,886,181	41,553	0.0220	0.9780	85.08
23.5	1,899,786	23,958	0.0126	0.9874	83.21
24.5	1,573,507	6,319	0.0040	0.9960	82.16
25.5	578,233	15,291	0.0264	0.9736	81.83
26.5	399,411	10,421	0.0261	0.9739	79.67
27.5	1,203,820	54,891	0.0456	0.9544	77.59
28.5	1,159,902	28,544	0.0246	0.9754	74.05
29.5	953,816	20,031	0.0210	0.9790	72.23
30.5	949,061	7,351	0.0077	0.9923	70.71
31.5	1,860,270	126,524	0.0680	0.9320	70.16
32.5	1,689,041	59,562	0.0353	0.9647	65.39
33.5	1,570,997	33,055	0.0210	0.9790	63.09
34.5	1,481,151		0.0000	1.0000	61.76
35.5	31,356	2,903	0.0926	0.9074	61.76
36.5	32,060	1,635	0.0510	0.9490	56.04
37.5	102,095	8,383	0.0821	0.9179	53.18
38.5	114,705	5,604	0.0489	0.9511	48.81

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	82,635	2,684	0.0325	0.9675	46.43
40.5	117,439	6,016	0.0512	0.9488	44.92
41.5	52,165	2,094	0.0401	0.9599	42.62
42.5	32,912	1,060	0.0322	0.9678	40.91
43.5	31,852		0.0000	1.0000	39.59
44.5					39.59
TOTAL	100,594,753	787,771			

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1979-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
48.3-S0	3.19	0 - 36			NOT FITTED
43.8-S0.5	2.06	0 - 36			NOT FITTED
40.3-S1	0.78	0 - 36			NOT FITTED
38.0-S1.5	1.22	0 - 36			NOT FITTED
36.1-S2	2.82	0 - 36	37.2-S2	2.71	23 - 36
59.4-R0.5	5.67	0 - 36			NOT FITTED
49.5-R1	4.80	0 - 36			NOT FITTED
43.5-R1.5	3.63	0 - 36			NOT FITTED
39.2-R2	1.99	0 - 36			NOT FITTED
36.5-R2.5	1.22	0 - 36	36.1-R2.5	1.91	23 - 36
34.5-R3	2.75	0 - 36	35.1-R3	3.48	23 - 36
32.6-R4	6.84	0 - 36	33.7-R4	7.51	23 - 36
64.8-L0	4.57	0 - 36			NOT FITTED
56.0-L0.5	3.55	0 - 36			NOT FITTED
49.5-L1	2.13	0 - 36			NOT FITTED
44.7-L1.5	1.01	0 - 36			NOT FITTED
41.1-L2	1.35	0 - 36			NOT FITTED
38.5-L2.5	2.62	0 - 36			NOT FITTED
71.6-O1	6.08	0 - 36			NOT FITTED
80.5-O2	6.08	0 - 36			NOT FITTED
116.5-O3	6.20	0 - 36			NOT FITTED
157.1-O4	6.26	0 - 36			NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 397.20 REMOTE MONITORING EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
TOTAL DATA	0.00 0.00 0.00
8	3,488,768.27 0.00 3,488,768.27
TOTAL DATA LESS CD 8	3,488,768.27- 0.00 3,488,768.27-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,488,768		0.0000	1.0000	100.00
0.5	3,313,913		0.0000	1.0000	100.00
1.5	2,662,761		0.0000	1.0000	100.00
2.5	2,337,797		0.0000	1.0000	100.00
3.5	1,999,386		0.0000	1.0000	100.00
4.5	1,828,247		0.0000	1.0000	100.00
5.5	1,658,208		0.0000	1.0000	100.00
6.5	1,497,372		0.0000	1.0000	100.00
7.5	1,427,656		0.0000	1.0000	100.00
8.5	1,299,368		0.0000	1.0000	100.00
9.5	1,143,401		0.0000	1.0000	100.00
10.5	969,139		0.0000	1.0000	100.00
11.5	785,596		0.0000	1.0000	100.00
12.5	621,579		0.0000	1.0000	100.00
13.5	220,775		0.0000	1.0000	100.00
14.5	220,775		0.0000	1.0000	100.00
15.5	220,775		0.0000	1.0000	100.00
16.5					100.00
TOTAL	25,695,516				

NOVA SCOTIA POWER, INC.

ACCOUNT 397.20 REMOTE MONITORING EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2007-2023 001 EXPERIENCE BAND 2007-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,489,383		0.0000	1.0000	100.00
0.5	1,485,666		0.0000	1.0000	100.00
1.5	1,004,553		0.0000	1.0000	100.00
2.5	840,426		0.0000	1.0000	100.00
3.5	571,729		0.0000	1.0000	100.00
4.5	528,879		0.0000	1.0000	100.00
5.5	514,807		0.0000	1.0000	100.00
6.5	528,233		0.0000	1.0000	100.00
7.5	642,061		0.0000	1.0000	100.00
8.5	677,789		0.0000	1.0000	100.00
9.5	922,626		0.0000	1.0000	100.00
10.5	748,364		0.0000	1.0000	100.00
11.5	564,821		0.0000	1.0000	100.00
12.5	621,579		0.0000	1.0000	100.00
13.5	220,775		0.0000	1.0000	100.00
14.5	220,775		0.0000	1.0000	100.00
15.5	220,775		0.0000	1.0000	100.00
16.5					100.00
TOTAL	11,803,241				

NOVA SCOTIA POWER, INC.

ACCOUNT 397.20 REMOTE MONITORING EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2007-2023 005 EXPERIENCE BAND 2020-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

NOVA SCOTIA POWER, INC.

ACCOUNT 399.76 MINING EQUIPMENT (KELLY ROCK)

INPUT CONTROL TOTALS THROUGH 2023

TRAN CODE	----- T O T A L I N P U T D A T A ----- AGED UNAGED TOTAL
TOTAL DATA	0.00 0.00 0.00
8	2,009,449.76 0.00 2,009,449.76
TOTAL DATA LESS CD 8	2,009,449.76- 0.00 2,009,449.76-

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,009,450		0.0000	1.0000	100.00
0.5	2,009,450		0.0000	1.0000	100.00
1.5	2,009,450		0.0000	1.0000	100.00
2.5	2,009,450		0.0000	1.0000	100.00
3.5	2,009,450		0.0000	1.0000	100.00
4.5	2,009,450		0.0000	1.0000	100.00
5.5	2,009,450		0.0000	1.0000	100.00
6.5	2,009,450		0.0000	1.0000	100.00
7.5	2,009,450		0.0000	1.0000	100.00
8.5	2,009,450		0.0000	1.0000	100.00
9.5	2,009,450		0.0000	1.0000	100.00
10.5	2,009,450		0.0000	1.0000	100.00
11.5	2,009,450		0.0000	1.0000	100.00
12.5	2,009,450		0.0000	1.0000	100.00
13.5	2,009,450		0.0000	1.0000	100.00
14.5	2,009,450		0.0000	1.0000	100.00
15.5	2,009,450		0.0000	1.0000	100.00
16.5	2,009,450		0.0000	1.0000	100.00
17.5	2,009,450		0.0000	1.0000	100.00
18.5	2,009,450		0.0000	1.0000	100.00
19.5	2,009,450		0.0000	1.0000	100.00
20.5	1,995,000		0.0000	1.0000	100.00
21.5	1,995,000		0.0000	1.0000	100.00
22.5	1,995,000		0.0000	1.0000	100.00
23.5	1,995,000		0.0000	1.0000	100.00
24.5	1,995,000		0.0000	1.0000	100.00
25.5					100.00
TOTAL	52,173,450				

NOVA SCOTIA POWER, INC.

ACCOUNT 399.76 MINING EQUIPMENT (KELLY ROCK)

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1998-2003 001 EXPERIENCE BAND 1998-2023

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

0.0			100.00
0.5			
1.5			
2.5			
3.5			
4.5			
5.5			
6.5			
7.5			
8.5			
9.5			
10.5			
11.5			
12.5			
13.5			
14.5			
15.5			
16.5	14,450	0.0000	
17.5	14,450	0.0000	
18.5	14,450	0.0000	
19.5	14,450	0.0000	
20.5			
21.5	1,995,000	0.0000	
22.5	1,995,000	0.0000	
23.5	1,995,000	0.0000	
24.5	1,995,000	0.0000	
25.5			
TOTAL	8,037,800		

NOVA SCOTIA POWER, INC.

ACCOUNT 399.76 MINING EQUIPMENT (KELLY ROCK)

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1998-2003			005	EXPERIENCE BAND 2020-2023		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

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Request IR-3:

Please revise Table 1 included in the Gannett Fleming Study to include the following additional information and provide the same information in a working Excel spreadsheet. To the extent the data is generated from a proprietary model, then provision of the data in a simple Excel spreadsheet without formulas intact would be acceptable. However, to the extent possible, please provide all relevant inputs relied upon to support the derivation of each amount so that the same calculations can be reperformed:

- (a) Separate the book reserve column into the portion of reserve attributable to life and net salvage.**
- (b) Add two additional columns that reflect the calculated accumulated depreciation reserve for each of the life and net salvage component of depreciation expense.**
- (c) Calculate the total difference between the book and calculated accumulated depreciation reserve for each account.**
- (d) The separate derivation of the recovery of any reserve difference using the remaining life technique for each account.**

Response IR-3:

- (a) Please see Attachment 1.**
- (b) This request is for an original set of calculations that Gannett Fleming did not perform, which would require certain assumptions to be made, which may or may not be the same assumptions made by the Board's consultant. Therefore, the requested calculations will not be provided.**

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- 1 (c) The calculated accrued depreciation and the book reserve are presented by account in Part
2 IX of Appendix 8A (Depreciation Study report).
3
4 (d) Please refer to the response given in part (b).

**2026-2027 GRA Emrydia IR-03 Attachment 1 has been
filed electronically.**

NON-CONFIDENTIAL

Request IR-4:

Using the information provided in response to IR-3, please prepare a separate reconciliation for each account in an Excel spreadsheet showing the amount of depreciation and net salvage proposed to be recovered under the remaining life technique and the amount of depreciation and net salvage that would be recovered under the whole life technique.

Response IR-4:

This IR requests the company perform an alternative set of calculations that it has not made or presented in evidence. The request seeks a comparison of future depreciation expense related to plant and net salvage recovery using the remaining life technique versus the whole life technique. The alternative set of calculations requested in this information request using the Whole Life (WL) technique were not performed in connection with the depreciation study submitted by NS Power and are not available to be provided in response to this request. The data needed to perform such calculations has been provided in the response to Emrydia IR-1.

NON-CONFIDENTIAL

1 **Request IR-5:**

2
3 **Please provide the same information requested in IR-3 and IR4 based on the Average Life**
4 **Group procedure. Please separately state all assumptions made in the derivation of the**
5 **Average Life Group amounts, including but not limited to, any assumptions regarding the**
6 **recovery of any reserve surplus or deficiency, and any other changes made by Gannett**
7 **Fleming.**

8
9 **Response IR-5:**

10
11 This IR requests the company perform an alternative set of depreciation calculations using a
12 depreciation calculation procedure (i.e., Average Life Group) that the company has not used in
13 this proceeding. The company uses and supports the Equal Life Group (ELG) procedure, a
14 depreciation calculation procedure used by Nova Scotia Power, Inc. and approved by the Board
15 for the past 32 years. Average Life Group calculations were not performed for the depreciation
16 study. The data needed to perform such calculations has been provided in the response to Emrydia
17 IR-1.

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Request IR-6:

Please revise all calculations performed by Gannett Fleming in Section IX of the depreciation study to reflect the Average Life Group procedure and the whole life technique. As part of the calculation, please also include the recalculation of net salvage for each account using the same assumptions relied upon by Gannett Fleming and state any assumptions made by Gannett Fleming in respect of the amortization of any difference between the calculated and book accumulated depreciation reserve.

Response IR-6:

Please see the responses to Emrydia IR-4 and IR-5. Calculations were not performed using the Average Life Group procedure and whole life technique for the depreciation study. The data needed to perform such calculations has been provided in the response to Emrydia IR-1.

NON-CONFIDENTIAL

1 **Request IR-7:**

2
3 **Please revise all calculations performed by Gannett Fleming in Section IX of the depreciation**
4 **study to reflect the Average Life Group procedure and the remaining life technique. As part**
5 **of the calculation, please also include the recalculation of net salvage for each account using**
6 **the same assumptions relied upon by Gannett Fleming and state any assumptions made by**
7 **Gannett Fleming in respect of the amortization of any difference between the calculated and**
8 **book accumulated depreciation reserve.**

9
10 **Response IR-7:**

11
12 **Please see Attachments 1 and 2.**

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
1980	82,572,049.54	58,614,760	80,256,963	15,526,615	20.59	754,085
1982	4,112.65	2,877	3,939	831	20.72	40
1983	3,835,513.59	2,662,799	3,645,979	803,217	20.79	38,635
1984	118,851.38	81,866	112,093	25,774	20.85	1,236
1985	216,265.33	147,721	202,264	48,604	20.92	2,323
1986	55,177.93	37,368	51,165	12,841	20.98	612
1991	1,749,205.63	1,125,895	1,541,607	487,472	21.33	22,854
1992	147,111.49	93,589	128,145	42,505	21.40	1,986
1993	3,770.65	2,369	3,244	1,130	21.48	53
1994	217,666.25	134,892	184,698	67,795	21.56	3,144
1995	279,289.24	170,596	233,585	90,391	21.65	4,175
1996	250,277.00	150,561	206,152	84,169	21.74	3,872
1997	397,650.72	235,241	322,099	139,176	21.84	6,373
1999	1,558,731.27	889,256	1,217,594	590,534	22.04	26,794
2000	282,510.18	157,993	216,328	111,383	22.14	5,031
2001	583,483.59	319,300	437,194	239,647	22.25	10,771
2002	952,406.26	509,254	697,285	407,506	22.36	18,225
2003	1,357,973.65	707,744	969,063	606,187	22.48	26,966
2004	417,899.29	211,963	290,226	194,538	22.60	8,608
2005	32,075.83	15,801	21,635	15,573	22.72	685
2006	243,752.22	116,307	159,251	123,502	22.84	5,407
2007	358,443.26	165,116	226,081	189,713	22.97	8,259
2008	429,861.07	190,575	260,941	237,698	23.10	10,290
2009	4,262,395.70	1,812,164	2,481,265	2,463,114	23.23	106,032
2010	9,143,433.67	3,712,552	5,083,330	5,523,053	23.36	236,432
2012	536,884.68	195,841	268,151	354,635	23.61	15,021
2013	1,259,113.00	430,752	589,798	870,773	23.74	36,680
2014	486,294.29	154,705	211,826	352,275	23.87	14,758
2015	1,839,672.86	538,499	737,328	1,396,693	24.00	58,196
2016	137,233.74	36,517	50,000	109,191	24.12	4,527
2017	2,959,765.68	702,665	962,108	2,471,220	24.25	101,906
2018	2,160,045.10	447,585	612,846	1,892,806	24.37	77,670
2019	733,442.80	128,623	176,114	674,679	24.48	27,560
2020	1,111,203.75	156,110	213,750	1,075,246	24.60	43,709
2021	1,875,660.77	194,818	266,750	1,909,016	24.71	77,257
2022	4,043,446.92	260,692	356,947	4,333,452	24.81	174,666
2023	11,538,857.98	258,198	353,532	13,031,543	24.91	523,145
	138,151,528.96	75,773,564	103,751,275	56,504,498		2,457,983

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -16						
1980	3,770,308.64	3,790,432	4,373,558			
1981	60,954,079.95	61,121,021	70,706,733			
1982	106,973.49	107,007	124,089			
1983	126,134.27	125,813	146,316			
1985	2,809.30	2,787	3,259			
1986	56,464.72	55,826	65,499			
1991	157,133.21	152,491	182,275			
1992	77,267.32	74,639	89,630			
1995	85,146.61	80,986	98,770			
1998	266,592.10	248,690	309,247			
2001	665,948.72	606,560	772,501			
2002	756,899.94	682,815	878,004			
2003	189,765.62	169,430	220,128			
2005	658,663.23	574,573	764,049			
2006	635,325.47	546,653	736,978			
2007	3,772,380.25	3,196,727	4,375,961			
2008	1,288,775.55	1,073,664	1,494,980			
2009	157,306.43	128,590	182,475			
2010	5,069,201.35	4,059,094	5,880,274			
2011	594,407.78	464,497	689,513			
2012	758,682.29	576,632	880,071			
2013	269,850.35	198,778	313,026			
2014	487,715.23	345,899	565,750			
2015	600,477.58	407,219	696,554			
2016	75,990.21	48,898	88,149			
2017	248,737.33	149,750	288,535			
2018	246,691.04	136,674	286,162			
2019	757,561.39	375,648	878,771			
2020	312,005.33	133,178	361,926			
2023	3,687,226.07	323,911	3,609,092	668,090	5.98	111,721
	86,836,520.77	79,958,882	100,062,274	668,090		111,721

LINGAN 3-4
INTERIM SURVIVOR CURVE.. IOWA 65-L1
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -16

1984	94,228,790.17	64,905,544	69,881,383	39,424,013	20.85	1,890,840
1985	92,110,083.07	62,916,198	67,739,529	39,108,168	20.92	1,869,415

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 3-4						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
1986	674,253.50	456,618	491,624	290,510	20.98	13,847
1987	153,241.62	102,818	110,700	67,060	21.05	3,186
1988	359,217.96	238,773	257,078	159,615	21.11	7,561
1989	3,163.37	2,082	2,242	1,428	21.18	67
1994	3,855.63	2,389	2,572	1,900	21.56	88
1996	795,324.56	478,448	515,127	407,449	21.74	18,742
1997	184,642.72	109,230	117,604	96,582	21.84	4,422
1998	277,951.32	161,615	174,005	148,419	21.93	6,768
1999	2,520,560.49	1,437,979	1,548,218	1,375,632	22.04	62,415
2000	1,565,238.54	875,356	942,463	873,213	22.14	39,441
2001	1,521,479.08	832,599	896,428	868,487	22.25	39,033
2002	907,807.32	485,406	522,619	530,438	22.36	23,723
2003	204,858.53	106,767	114,952	122,684	22.48	5,457
2004	15,344.27	7,783	8,380	9,420	22.60	417
2006	3,861,047.21	1,842,316	1,983,553	2,495,262	22.84	109,250
2007	6,113,318.53	2,816,086	3,031,975	4,059,475	22.97	176,729
2008	458,681.55	203,352	218,942	313,129	23.10	13,555
2009	2,817,294.02	1,197,777	1,289,602	1,978,459	23.23	85,168
2010	9,597,696.52	3,896,999	4,195,754	6,937,574	23.36	296,985
2011	2,240,508.83	864,112	930,357	1,668,633	23.49	71,036
2012	1,096,687.63	400,043	430,711	841,446	23.61	35,639
2013	958,327.48	327,851	352,985	758,675	23.74	31,958
2014	2,822,407.70	897,893	966,728	2,307,265	23.87	96,660
2015	18,680,976.47	5,468,191	5,887,398	15,782,535	24.00	657,606
2016	18,231,311.98	4,851,214	5,223,122	15,925,200	24.12	660,249
2017	603,099.41	143,179	154,156	545,440	24.25	22,492
2018	6,061,862.70	1,256,083	1,352,378	5,679,383	24.37	233,048
2019	4,322,140.88	757,969	816,077	4,197,606	24.48	171,471
2020	4,573,009.31	642,451	691,703	4,612,988	24.60	187,520
2021	3,759,649.86	390,501	420,438	3,940,756	24.71	159,480
2022	5,213,994.73	336,161	361,932	5,686,302	24.81	229,194
2023	3,678,876.79	82,320	88,631	4,178,866	24.91	167,759
	290,616,703.75	159,494,103	171,721,364	165,394,012		7,391,221

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
1980	84,478.72	59,968	39,973	58,022	20.59	2,818
1981	43,021.07	30,318	20,209	29,695	20.66	1,437
1982	295.44	207	138	205	20.72	10
1983	1,969.45	1,367	911	1,373	20.79	66
1984	49,152.66	33,857	22,568	34,449	20.85	1,652
1985	16,013.96	10,938	7,291	11,285	20.92	539
1986	2,793.56	1,892	1,261	1,979	20.98	94
1987	784.08	526	351	559	21.05	27
1988	832.98	554	369	597	21.11	28
1990	32.68	21	14	24	21.25	1
1991	950.71	612	408	695	21.33	33
1992	10.00	6	4	8	21.40	
1993	63.65	40	27	47	21.48	2
1994	337.00	209	139	252	21.56	12
1995	870.35	532	355	655	21.65	30
1996	520.86	313	209	396	21.74	18
1997	2,181,911.19	1,290,768	860,393	1,670,624	21.84	76,494
1998	2,666,443.85	1,550,404	1,033,460	2,059,615	21.93	93,918
1999	1,738,083.12	991,576	660,959	1,355,217	22.04	61,489
2000	1,140,776.11	637,976	425,259	898,042	22.14	40,562
2001	7,506,980.30	4,108,045	2,738,319	5,969,778	22.25	268,305
2002	4,618,354.00	2,469,443	1,646,068	3,711,222	22.36	165,976
2003	4,969,096.73	2,589,776	1,726,279	4,037,873	22.48	179,621
2004	3,660,489.43	1,856,637	1,237,587	3,008,581	22.60	133,123
2005	6,493,334.84	3,198,653	2,132,141	5,400,127	22.72	237,682
2006	5,330,092.22	2,543,277	1,695,284	4,487,623	22.84	196,481
2007	4,086,300.05	1,882,344	1,254,723	3,485,385	22.97	151,736
2008	10,012,238.72	4,438,830	2,958,812	8,655,385	23.10	374,692
2009	3,849,020.28	1,636,417	1,090,794	3,374,069	23.23	145,246
2010	8,585,934.43	3,486,188	2,323,805	7,635,879	23.36	326,878
2011	1,328,687.21	512,444	341,582	1,199,695	23.49	51,073
2012	946,866.42	345,392	230,230	868,135	23.61	36,770
2013	1,059,973.38	362,625	241,717	987,852	23.74	41,611
2014	7,897,593.50	2,512,461	1,674,743	7,486,466	23.87	313,635
2015	8,605,253.50	2,518,882	1,679,023	8,303,071	24.00	345,961
2016	4,627,912.86	1,231,452	820,855	4,547,524	24.12	188,537
2017	8,954,051.37	2,125,742	1,416,966	8,969,734	24.25	369,886
2018	8,776,954.18	1,818,680	1,212,286	8,968,981	24.37	368,034
2019	6,117,800.32	1,072,871	715,149	6,381,500	24.48	260,682
2020	5,668,069.86	796,294	530,789	6,044,172	24.60	245,698

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
2021	5,888,492.96	611,617	407,688	6,422,963	24.71	259,934
2022	5,538,016.88	357,051	238,001	6,186,098	24.81	249,339
2023	5,368,809.16	120,135	80,079	6,147,740	24.91	246,798
	137,819,664.04	47,207,340	31,467,217	128,403,593		5,436,928
POINT ACONI						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1994	360,863,483.90	315,410,635	173,014,001	209,501,292	5.77	36,308,716
1995	4,052,734.34	3,522,379	1,932,151	2,363,748	5.78	408,953
1996	46,158.00	39,877	21,874	27,054	5.79	4,673
1997	5,600,699.61	4,807,395	2,637,028	3,299,714	5.80	568,916
1998	4,416,046.89	3,764,374	2,064,894	2,616,116	5.81	450,278
1999	2,095,907.50	1,774,086	973,150	1,248,512	5.81	214,890
2000	4,642,795.75	3,898,064	2,138,227	2,783,136	5.82	478,202
2001	9,487,135.68	7,896,156	4,331,324	5,725,040	5.83	981,997
2002	8,839,728.28	7,287,042	3,997,203	5,372,909	5.84	920,019
2003	2,982,357.42	2,433,220	1,334,708	1,826,591	5.85	312,238
2004	12,554,624.94	10,127,447	5,555,266	7,752,636	5.86	1,322,975
2005	1,947,473.24	1,552,391	851,542	1,212,780	5.86	206,959
2006	1,909,251.39	1,501,158	823,439	1,200,368	5.87	204,492
2007	3,222,462.22	2,495,317	1,368,771	2,047,039	5.88	348,136
2008	3,349,300.63	2,549,725	1,398,615	2,151,643	5.89	365,304
2009	4,825,689.02	3,604,703	1,977,308	3,137,922	5.90	531,851
2010	2,139,807.95	1,565,713	858,850	1,409,347	5.90	238,872
2011	14,293,258.20	10,206,524	5,598,643	9,552,211	5.91	1,616,279
2012	6,163,903.05	4,280,970	2,348,265	4,185,472	5.92	707,005
2013	5,928,542.02	3,990,627	2,189,001	4,095,253	5.92	691,766
2014	13,569,112.30	8,793,925	4,823,782	9,559,477	5.93	1,612,053
2015	11,046,409.95	6,845,429	3,754,962	7,954,232	5.94	1,339,096
2016	8,767,756.12	5,155,469	2,827,959	6,465,863	5.94	1,088,529
2017	10,213,673.89	5,618,951	3,082,195	7,744,299	5.95	1,301,563
2018	20,455,873.63	10,356,126	5,680,705	16,002,521	5.95	2,689,499
2019	10,260,326.96	4,649,141	2,550,220	8,325,727	5.96	1,396,934
2020	10,165,501.02	3,965,035	2,174,963	8,600,468	5.96	1,443,032

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POINT ACONI						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2021	8,516,638.02	2,649,521	1,453,357	7,574,279	5.97	1,268,723
2022	13,580,614.06	2,875,203	1,577,152	12,818,299	5.97	2,147,119
2023	8,417,970.82	675,743	370,669	8,552,380	5.98	1,430,164
	574,355,236.80	444,292,346	243,710,224	365,106,327		62,599,233
POINT TUPPER						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -20						
1970	1,815,368.51	1,430,648	1,259,087	919,356	19.35	47,512
1972	39,206.00	30,593	26,924	20,123	19.48	1,033
1973	39,272.00	30,489	26,833	20,294	19.54	1,039
1974	7,828,982.87	6,044,507	5,319,658	4,075,121	19.61	207,808
1975	294,142.74	225,859	198,774	154,197	19.67	7,839
1976	88,240.33	67,359	59,281	46,607	19.74	2,361
1977	136,864.58	103,861	91,406	72,831	19.80	3,678
1978	74,843.59	56,448	49,679	40,133	19.86	2,021
1979	12,044.57	9,025	7,943	6,511	19.93	327
1980	1,292,364.19	961,907	846,556	704,281	19.99	35,232
1981	38,260.90	28,281	24,890	21,023	20.05	1,049
1982	1,819.82	1,336	1,176	1,008	20.11	50
1984	663,620.87	479,718	422,191	374,154	20.23	18,495
1985	192,434.32	137,975	121,429	109,492	20.29	5,396
1987	34,759.97	24,484	21,548	20,164	20.42	987
1988	81,778,584.42	57,075,891	50,231,430	47,902,871	20.48	2,339,007
1989	1,610,043.63	1,112,804	979,358	952,694	20.54	46,382
1990	165,287.24	113,039	99,484	98,861	20.61	4,797
1992	321,524.79	214,946	189,170	196,660	20.75	9,478
1993	814,861.00	538,033	473,513	504,320	20.82	24,223
1994	380,667.00	248,029	218,286	238,515	20.90	11,412
1995	1,098,032.15	705,503	620,900	696,739	20.98	33,210
1996	244,380.99	154,623	136,081	157,176	21.07	7,460
1997	5,840,561.57	3,635,820	3,199,818	3,808,856	21.16	180,003
1998	542,763.25	332,191	292,355	358,961	21.25	16,892
1999	384,465.10	230,947	203,252	258,106	21.35	12,089
2000	1,232,092.22	725,919	638,868	839,643	21.44	39,162
2001	702,265.52	404,901	356,346	486,373	21.55	22,570
2002	1,299,442.54	732,293	644,477	914,854	21.65	42,257

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POINT TUPPER						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -20						
2003	1,081,073.92	594,379	523,102	774,187	21.76	35,578
2004	1,755,366.05	939,872	827,164	1,279,275	21.87	58,495
2005	3,292,026.20	1,711,524	1,506,280	2,444,151	21.99	111,148
2006	4,804,068.65	2,419,463	2,129,324	3,635,558	22.11	164,430
2007	1,164,136.35	566,776	498,809	898,155	22.22	40,421
2008	6,849,760.98	3,212,100	2,826,909	5,392,804	22.34	241,397
2009	4,367,147.40	1,965,583	1,729,873	3,510,704	22.46	156,309
2010	4,916,093.84	2,112,308	1,859,003	4,040,310	22.59	178,854
2011	13,692,038.50	5,596,046	4,924,976	11,505,470	22.71	506,626
2012	293,496.67	113,390	99,792	252,404	22.83	11,056
2013	4,490,209.49	1,628,437	1,433,157	3,955,094	22.95	172,335
2014	2,924,648.83	987,280	868,887	2,640,692	23.07	114,464
2015	8,326,631.63	2,589,016	2,278,545	7,713,413	23.19	332,618
2016	2,695,127.36	762,678	671,219	2,562,934	23.30	109,997
2017	4,367,274.93	1,103,960	971,575	4,269,155	23.42	182,287
2018	2,861,081.04	632,139	556,334	2,876,963	23.53	122,268
2019	10,608,695.41	1,983,020	1,745,219	10,985,215	23.63	464,884
2020	1,672,555.82	251,445	221,292	1,785,775	23.74	75,222
2021	5,876,533.32	652,295	574,073	6,477,767	23.84	271,718
2022	4,676,446.85	322,563	283,882	5,327,855	23.94	222,550
2023	4,964,791.40	119,036	104,761	5,852,988	24.03	243,570
	204,646,401.32	106,120,739	93,394,889	152,180,792		6,939,996

TRENTON 5

INTERIM SURVIVOR CURVE.. IOWA 65-L1

PROBABLE RETIREMENT YEAR.. 12-2029

NET SALVAGE PERCENT.. -5

1969	7,495,176.21	6,961,587	4,449,719	3,420,216	5.65	605,348
1972	130,246.63	120,396	76,955	59,804	5.67	10,547
1973	1,278,255.43	1,179,739	754,068	588,101	5.67	103,722
1975	12,352.74	11,359	7,260	5,710	5.68	1,005
1976	2.00	2	2			
1981	18,215.07	16,533	10,568	8,558	5.71	1,499
1983	513,313.77	463,452	296,230	242,749	5.72	42,439
1984	150,488.85	135,507	86,614	71,400	5.72	12,483
1985	67,144.42	60,289	38,536	31,966	5.72	5,588
1986	12,285.41	10,995	7,028	5,872	5.73	1,025
1987	2,866,368.63	2,557,060	1,634,426	1,375,261	5.73	240,011

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRENTON 5						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1988	63,956.09	56,844	36,334	30,820	5.74	5,369
1989	93,533.92	82,838	52,949	45,262	5.74	7,885
1990	1,320,632.71	1,164,812	744,527	642,138	5.75	111,676
1991	765,687.09	672,603	429,916	374,056	5.75	65,053
1992	1,766,612.00	1,544,703	987,346	867,597	5.76	150,624
1993	307,301.12	267,371	170,899	151,768	5.77	26,303
1994	5,696,149.72	4,931,718	3,152,264	2,828,693	5.77	490,241
1995	653,025.01	562,213	359,356	326,320	5.78	56,457
1996	147,283.04	126,041	80,563	74,084	5.79	12,795
1997	1,297,278.54	1,103,022	705,032	657,111	5.80	113,295
1999	6,823,857.63	5,721,579	3,657,129	3,507,922	5.81	603,773
2000	1,068,645.91	888,764	568,082	553,996	5.82	95,188
2001	947,029.84	780,778	499,059	495,322	5.83	84,961
2002	2,732,965.56	2,231,670	1,426,443	1,443,171	5.84	247,118
2003	1,234,051.97	997,329	637,474	658,280	5.85	112,526
2004	1,410,585.91	1,127,143	720,449	760,666	5.86	129,806
2005	1,809,312.82	1,428,652	913,168	986,610	5.86	168,363
2006	1,845,053.03	1,436,996	918,502	1,018,804	5.87	173,561
2007	1,310,165.30	1,004,957	642,350	733,323	5.88	124,715
2008	1,572,667.48	1,185,931	758,025	893,275	5.89	151,660
2009	48,174,013.69	35,645,639	22,784,042	27,798,673	5.90	4,711,639
2010	15,086,921.90	10,935,069	6,989,497	8,851,771	5.90	1,500,300
2011	2,210,634.83	1,563,677	999,474	1,321,693	5.91	223,637
2012	5,454,521.93	3,752,550	2,398,561	3,328,687	5.92	562,278
2013	1,718,383.25	1,145,768	732,354	1,071,948	5.92	181,072
2014	2,672,181.89	1,715,461	1,096,491	1,709,300	5.93	288,246
2015	3,895,608.18	2,391,323	1,528,490	2,561,899	5.94	431,296
2016	6,773,238.08	3,945,113	2,521,644	4,590,256	5.94	772,770
2017	3,316,094.32	1,807,106	1,155,069	2,326,830	5.95	391,064
2018	5,139,720.84	2,577,521	1,647,504	3,749,203	5.95	630,118
2019	4,930,679.34	2,213,103	1,414,575	3,762,638	5.96	631,315
2020	1,482,018.02	572,605	365,999	1,190,120	5.96	199,685
2021	2,219,215.57	683,883	437,126	1,893,051	5.97	317,094
2022	2,826,132.10	592,687	378,835	2,588,604	5.97	433,602
2023	2,937,203.74	233,556	149,285	2,934,779	5.98	490,766
	154,246,211.53	108,607,944	69,420,216	92,538,306		15,719,918

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRENTON 6						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1992	214,706,424.15	187,736,613	109,141,950	116,299,795	5.76	20,190,937
1996	785,139.55	671,900	390,614	433,783	5.79	74,919
1997	188,568.33	160,332	93,210	104,787	5.80	18,067
1998	4,970.07	4,197	2,440	2,779	5.81	478
1999	47,072.00	39,468	22,945	26,481	5.81	4,558
2000	5,172.00	4,301	2,500	2,930	5.82	503
2001	1,630,451.75	1,344,225	781,474	930,500	5.83	159,605
2002	189,805.16	154,990	90,104	109,191	5.84	18,697
2003	105,942.44	85,620	49,776	61,464	5.85	10,507
2004	8,417.35	6,726	3,910	4,928	5.86	841
2005	2,372,008.01	1,872,962	1,088,859	1,401,749	5.86	239,206
2006	28,157.65	21,930	12,749	16,816	5.87	2,865
2007	1,056,807.07	810,620	471,259	638,388	5.88	108,569
2008	5,531,197.79	4,171,015	2,424,848	3,382,910	5.89	574,348
2009	205,301.15	151,910	88,314	127,252	5.90	21,568
2010	6,347,948.53	4,601,022	2,674,835	3,990,511	5.90	676,358
2011	978,785.84	692,337	402,495	625,230	5.91	105,792
2012	573,686.00	394,679	229,449	372,921	5.92	62,993
2013	4,042,870.89	2,695,669	1,567,145	2,677,869	5.92	452,343
2014	575,423.61	369,405	214,756	389,439	5.93	65,673
2015	5,691,562.66	3,493,771	2,031,127	3,945,013	5.94	664,144
2016	1,482,478.18	863,478	501,989	1,054,613	5.94	177,544
2017	16,331,901.93	8,900,070	5,174,116	11,974,381	5.95	2,012,501
2018	2,037,790.60	1,021,933	594,108	1,545,572	5.95	259,760
2019	6,744,104.45	3,027,047	1,759,794	5,321,515	5.96	892,872
2020	2,582,856.45	997,934	580,156	2,131,844	5.96	357,692
2021	4,787,857.97	1,475,448	857,762	4,169,489	5.97	698,407
2022	3,775,886.08	791,866	460,357	3,504,324	5.97	586,989
2023	4,276,727.86	340,070	197,702	4,292,862	5.98	717,870
	287,095,315.52	226,901,538	131,910,745	169,539,337		29,156,606

TRENTON COMMON

INTERIM SURVIVOR CURVE.. IOWA 65-L1

PROBABLE RETIREMENT YEAR.. 12-2029

NET SALVAGE PERCENT.. -5

1980	329,285.93	299,651	86,072	259,678	5.70	45,558
1999	180,802.01	151,597	43,545	146,297	5.81	25,180
2000	196,090.25	163,083	46,844	159,051	5.82	27,328

NOVA SCOTIA POWER, INC.

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRENTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
2001	127,658.70	105,248	30,231	103,810	5.83	17,806
2002	298,377.70	243,648	69,986	243,311	5.84	41,663
2003	2,071,768.17	1,674,350	480,941	1,694,416	5.85	289,644
2004	3,366,879.83	2,690,341	772,774	2,762,450	5.86	471,408
2005	628,452.20	496,232	142,538	517,337	5.86	88,283
2006	833,355.15	649,048	186,433	688,590	5.87	117,307
2007	1,337,625.77	1,026,020	294,714	1,109,793	5.88	188,740
2008	835,181.81	629,801	180,904	696,037	5.89	118,173
2009	437,912.75	324,027	93,074	366,735	5.90	62,158
2010	2,059,462.07	1,492,707	428,766	1,733,670	5.90	293,842
2011	1,012,967.17	716,515	205,812	857,804	5.91	145,145
2012	6,711,662.50	4,617,426	1,326,311	5,720,935	5.92	966,374
2013	920,726.20	613,914	176,341	790,422	5.92	133,517
2014	4,371,383.16	2,806,297	806,081	3,783,871	5.93	638,090
2015	1,103,704.50	677,510	194,608	964,282	5.94	162,337
2016	17,754,779.23	10,341,378	2,970,460	15,672,058	5.94	2,638,394
2017	2,017,752.16	1,099,574	315,842	1,802,798	5.95	302,991
2018	1,722,426.21	863,780	248,112	1,560,435	5.95	262,258
2019	6,384,224.10	2,865,517	823,092	5,880,343	5.96	986,635
2020	4,045,080.16	1,562,892	448,925	3,798,409	5.96	637,317
2021	4,944,625.59	1,523,758	437,685	4,754,172	5.97	796,344
2022	3,390,531.97	711,050	204,242	3,355,816	5.97	562,113
2023	1,836,807.24	146,056	41,953	1,886,694	5.98	315,501
	68,919,522.53	38,491,420	11,056,285	61,309,214		10,334,106

TUFTS COVE 1

INTERIM SURVIVOR CURVE.. IOWA 65-L1

PROBABLE RETIREMENT YEAR.. 12-2049

NET SALVAGE PERCENT.. -11

1966	12,262,437.30	8,998,978	13,574,967	36,338	19.62	1,852
1967	603,626.11	441,024	665,285	4,740	19.69	241
1968	260,980.76	189,807	286,324	3,365	19.76	170
1969	259,272.79	187,690	283,131	4,662	19.83	235
1970	16,967.62	12,223	18,438	396	19.90	20
1972	1,811.27	1,292	1,949	62	20.04	3
1974	160,648.69	113,306	170,922	7,398	20.18	367
1975	27,610.82	19,362	29,208	1,440	20.25	71
1978	119,634.89	82,350	124,225	8,570	20.46	419

NOVA SCOTIA POWER, INC.

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1981	500.00	337	508	47	20.66	2
1992	558,375.32	339,915	512,762	107,034	21.40	5,002
1993	38,887.85	23,375	35,261	7,904	21.48	368
1996	188,479.77	108,498	163,669	45,543	21.74	2,095
2001	4,668,204.62	2,444,470	3,687,485	1,494,222	22.25	67,156
2002	6,514.48	3,333	5,028	2,203	22.36	99
2003	269,792.13	134,549	202,967	96,502	22.48	4,293
2005	8,539,182.02	4,025,136	6,071,922	3,406,570	22.72	149,937
2007	172,718.22	76,133	114,847	76,871	22.97	3,347
2008	695,333.14	294,982	444,981	326,839	23.10	14,149
2010	4,031,638.57	1,566,426	2,362,955	2,112,164	23.36	90,418
2011	1,065,437.91	393,203	593,147	589,489	23.49	25,095
2012	62,922.81	21,963	33,131	36,713	23.61	1,555
2013	529,695.87	173,402	261,577	326,385	23.74	13,748
2015	769,337.29	215,489	325,065	528,899	24.00	22,037
2016	2,306,414.18	587,266	885,891	1,674,228	24.12	69,412
2017	687,533.60	156,189	235,611	527,551	24.25	21,755
2018	1,048,994.14	207,994	313,759	850,624	24.37	34,905
2019	1,934,624.61	324,649	489,733	1,657,700	24.48	67,717
2020	2,470,992.38	332,181	501,095	2,241,706	24.60	91,126
2021	854,624.66	84,941	128,134	820,500	24.71	33,205
2022	2,077,078.90	128,143	193,304	2,112,254	24.81	85,137
2023	5,196,548.22	111,268	167,848	5,600,321	24.91	224,822
	51,886,820.94	21,799,874	32,885,132	24,709,240		1,030,758

TUFTS COVE 2
INTERIM SURVIVOR CURVE.. IOWA 65-L1
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -11

1973	8,355,105.32	5,925,822	7,473,159	1,801,008	20.11	89,558
1975	7,539.33	5,287	6,668	1,701	20.25	84
1976	2,758.27	1,923	2,425	637	20.32	31
1978	70,174.79	48,304	60,917	16,977	20.46	830
1993	461,765.00	277,561	350,037	162,522	21.48	7,566
1994	4,380,314.60	2,597,555	3,275,823	1,586,327	21.56	73,577
1995	156,998.74	91,765	115,726	58,542	21.65	2,704
1996	20,027.96	11,529	14,539	7,692	21.74	354
1997	35,463.34	20,075	25,317	14,047	21.84	643

NOVA SCOTIA POWER, INC.

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1998	749,638.74	417,090	526,000	306,099	21.93	13,958
1999	32,007.09	17,473	22,036	13,492	22.04	612
2000	5,775,025.46	3,090,459	3,897,433	2,512,846	22.14	113,498
2001	92,317.28	48,341	60,964	41,508	22.25	1,866
2002	1,321,118.09	675,956	852,460	613,981	22.36	27,459
2003	824,002.49	410,940	518,244	396,399	22.48	17,633
2004	1,643,646.43	797,740	1,006,044	818,403	22.60	36,213
2006	1,437,997.47	656,572	828,015	768,163	22.84	33,632
2008	964,157.54	409,025	515,829	554,386	23.10	23,999
2009	55,949.17	22,762	28,706	33,398	23.23	1,438
2010	1,389,905.05	540,024	681,034	861,761	23.36	36,890
2011	406,225.76	149,919	189,066	261,845	23.49	11,147
2012	70,360.83	24,559	30,972	47,129	23.61	1,996
2013	6,319,274.63	2,068,685	2,608,855	4,405,540	23.74	185,575
2015	658,232.49	184,369	232,511	498,127	24.00	20,755
2016	357,049.53	90,913	114,652	281,673	24.12	11,678
2017	3,895,237.26	884,891	1,115,952	3,207,762	24.25	132,279
2018	3,587,459.28	711,319	897,057	3,085,023	24.37	126,591
2019	2,918,649.95	489,778	617,668	2,622,034	24.48	107,109
2020	1,858,948.85	249,902	315,156	1,748,277	24.60	71,068
2021	934,914.85	92,921	117,184	920,571	24.71	37,255
2022	2,489,479.59	153,585	193,689	2,569,634	24.81	103,573
2023	7,495,273.99	160,488	202,394	8,117,360	24.91	325,868
	58,767,019.17	21,327,532	26,896,529	38,334,863		1,617,439

TUFTS COVE 3
INTERIM SURVIVOR CURVE.. IOWA 65-L1
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -11

1977	24,576,106.35	17,026,486	18,111,395	9,168,083	20.39	449,636
1978	39,731.01	27,349	29,092	15,010	20.46	734
1979	25,780.53	17,632	18,755	9,861	20.52	481
1984	4,009.00	2,642	2,810	1,640	20.85	79
1985	82,658.71	54,027	57,470	34,282	20.92	1,639
1986	2,905.13	1,883	2,003	1,222	20.98	58
1987	58,526.03	37,576	39,970	24,994	21.05	1,187
1993	3,924.10	2,359	2,509	1,846	21.48	86
1994	7,889.47	4,679	4,977	3,780	21.56	175

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1996	83,555.70	48,099	51,164	41,583	21.74	1,913
1997	192,190.60	108,795	115,727	97,604	21.84	4,469
1998	889,155.67	494,715	526,238	460,725	21.93	21,009
1999	86,697.15	47,329	50,345	45,889	22.04	2,082
2000	6,458,052.39	3,455,976	3,676,187	3,492,251	22.14	157,735
2001	148,154.88	77,580	82,523	81,929	22.25	3,682
2002	295,374.38	151,130	160,760	167,106	22.36	7,473
2003	1,364,816.38	680,650	724,020	790,926	22.48	35,184
2004	1,292,716.28	627,417	667,395	767,520	22.60	33,961
2005	10,933,987.26	5,153,982	5,482,388	6,654,338	22.72	292,885
2007	526,315.60	231,996	246,779	337,432	22.97	14,690
2008	3,801,132.86	1,612,558	1,715,308	2,503,949	23.10	108,396
2009	224,588.71	91,369	97,191	152,103	23.23	6,548
2010	5,464,717.37	2,123,225	2,258,515	3,807,322	23.36	162,985
2011	86,830.33	32,045	34,087	62,295	23.49	2,652
2012	4,631,686.03	1,616,693	1,719,707	3,421,465	23.61	144,916
2013	508,287.63	166,394	176,996	387,203	23.74	16,310
2014	1,720,586.53	523,777	557,152	1,352,700	23.87	56,669
2015	1,078,410.27	302,060	321,307	875,728	24.00	36,489
2016	412,829.29	105,116	111,814	346,427	24.12	14,363
2017	2,203,170.08	500,500	532,391	1,913,127	24.25	78,892
2018	5,774,039.80	1,144,873	1,217,823	5,191,361	24.37	213,023
2019	1,035,002.35	173,684	184,751	964,102	24.48	39,383
2020	342,000.72	45,976	48,906	330,715	24.60	13,444
2021	7,000,572.57	695,783	740,118	7,030,518	24.71	284,521
2022	6,236,038.38	384,725	409,239	6,512,763	24.81	262,506
2023	2,506,993.03	53,679	57,099	2,725,663	24.91	109,420
	90,099,432.57	37,824,759	40,234,912	59,775,458		2,579,675

TUFTS COVE 6
INTERIM SURVIVOR CURVE.. IOWA 65-L1
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -11

2012	95,383,086.21	33,293,523	33,349,026	72,526,200	23.61	3,071,842
2014	1,551,410.40	472,276	473,063	1,249,002	23.87	52,325
2016	186,585.66	47,509	47,588	159,522	24.12	6,614
2017	56,077.34	12,739	12,760	49,486	24.25	2,041
2018	1,398,102.97	277,215	277,677	1,274,217	24.37	52,286

NOVA SCOTIA POWER, INC.

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 6						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
2020	374,452.64	50,338	50,422	365,221	24.60	14,846
2021	88,325.06	8,779	8,794	89,247	24.71	3,612
2022	456,442.83	28,160	28,207	478,445	24.81	19,284
2023	310,977.44	6,659	6,670	338,515	24.91	13,590
	99,805,460.55	34,197,198	34,254,208	76,529,854		3,236,440

TUFTS COVE COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L1
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -11

1969	5,657.00	4,095	4,201	2,078	19.83	105
1976	20,030.83	13,963	14,324	7,910	20.32	389
1977	291,619.90	202,036	207,264	116,435	20.39	5,710
1978	14,129.00	9,726	9,978	5,706	20.46	279
1979	2,661,340.26	1,820,191	1,867,287	1,086,800	20.52	52,963
1980	198,213.61	134,639	138,123	81,894	20.59	3,977
1981	224,520.35	151,405	155,323	93,895	20.66	4,545
1982	1,005.57	673	690	426	20.72	21
1983	221,541.51	147,175	150,983	94,928	20.79	4,566
1985	37,807.41	24,711	25,350	16,616	20.92	794
1986	219,229.35	142,067	145,743	97,602	20.98	4,652
1987	558,550.18	358,609	367,888	252,103	21.05	11,976
1988	1,796,086.96	1,142,405	1,171,964	821,693	21.11	38,924
1989	717,541.17	451,846	463,537	332,933	21.18	15,719
1990	247,193.24	154,015	158,000	116,384	21.25	5,477
1991	2,524,863.77	1,555,106	1,595,343	1,207,255	21.33	56,599
1992	6,464,298.36	3,935,189	4,037,010	3,138,362	21.40	146,652
1993	278,551.00	167,433	171,765	137,426	21.48	6,398
1994	687,656.66	407,785	418,336	344,963	21.56	16,000
1995	661,063.09	386,387	396,385	337,396	21.65	15,584
1996	1,840,539.66	1,059,499	1,086,913	956,086	21.74	43,978
1997	776,506.87	439,563	450,936	410,986	21.84	18,818
1998	956,085.08	531,954	545,718	515,536	21.93	23,508
1999	6,992,294.31	3,817,157	3,915,924	3,845,523	22.04	174,479
2000	1,349,759.18	722,313	741,002	757,230	22.14	34,202
2001	2,822,042.36	1,477,741	1,515,977	1,616,490	22.25	72,651
2002	7,469,233.60	3,821,667	3,920,550	4,370,299	22.36	195,452
2003	4,040,027.40	2,014,810	2,066,942	2,417,488	22.48	107,540

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TUFTS COVE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
2004	4,985,248.53	2,419,578	2,482,183	3,051,443	22.60	135,020
2005	1,192,388.88	562,059	576,602	746,950	22.72	32,876
2006	2,892,942.98	1,320,881	1,355,058	1,856,109	22.84	81,266
2007	1,604,046.88	707,051	725,346	1,055,147	22.97	45,936
2008	868,153.87	368,298	377,827	585,823	23.10	25,360
2009	880,816.78	358,339	367,611	610,096	23.23	26,263
2010	987,710.16	383,758	393,687	702,671	23.36	30,080
2011	780,348.87	287,990	295,442	570,746	23.49	24,297
2012	770,927.93	269,093	276,056	579,674	23.61	24,552
2013	424,384.22	138,927	142,522	328,545	23.74	13,839
2014	4,425,966.36	1,347,342	1,382,204	3,530,619	23.87	147,910
2015	5,162,194.51	1,445,917	1,483,329	4,246,707	24.00	176,946
2016	5,170,295.76	1,316,476	1,350,539	4,388,489	24.12	181,944
2017	1,508,729.59	342,742	351,610	1,323,080	24.25	54,560
2018	3,167,697.95	628,089	644,340	2,871,804	24.37	117,842
2019	2,302,467.77	386,377	396,374	2,159,365	24.48	88,209
2020	1,949,893.26	262,128	268,910	1,895,471	24.60	77,052
2021	4,983,274.46	495,285	508,100	5,023,334	24.71	203,292
2022	6,987,969.73	431,114	442,269	7,314,378	24.81	294,816
2023	7,722,026.81	165,343	169,621	8,401,829	24.91	337,287
	102,844,872.98	38,730,947	39,733,086	74,424,723		3,181,305

POINT TUPPER MARINE TERMINAL
INTERIM SURVIVOR CURVE.. IOWA 100-R1
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -17

2005	31,987,904.87	28,021,856	18,091,789	19,334,060	5.94	3,254,892
2006	191,055.00	165,067	106,572	116,962	5.94	19,691
2007	64,645.19	55,007	35,514	40,121	5.94	6,754
2015	28,142.83	19,140	12,357	20,570	5.95	3,457
2017	790,094.14	476,875	307,885	616,525	5.95	103,618
2019	575,873.40	286,434	184,931	488,841	5.95	82,158
2021	609,332.58	207,937	134,251	578,668	5.95	97,255
2022	99,463.33	23,180	14,966	101,406	5.95	17,043
2023	810,293.71	72,137	46,574	901,470	5.95	151,508
	35,156,805.05	29,327,633	18,934,839	22,198,623		3,736,376

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT HAWKESBURY BIOMASS						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -5						
2012	90,564,938.69	33,115,251	18,970,179	76,123,007	20.40	3,731,520
2013	104,567,958.13	35,974,776	20,608,267	89,188,089	20.50	4,350,638
2014	2,549,101.11	819,106	469,228	2,207,329	20.59	107,204
2015	870,811.73	258,707	148,201	766,151	20.68	37,048
2016	870,152.74	235,679	135,009	778,651	20.77	37,489
2017	799,926.68	194,350	111,334	728,589	20.86	34,928
2018	730,082.08	155,241	88,930	677,656	20.95	32,346
2019	594,207.63	107,345	61,493	562,425	21.03	26,744
2020	529,760.15	77,357	44,314	511,934	21.11	24,251
2021	1,001,561.40	108,592	62,207	989,432	21.19	46,693
2022	5,796,910.10	393,630	225,492	5,861,263	21.26	275,694
2023	3,297,619.99	77,768	44,550	3,417,951	21.33	160,241
	212,173,030.43	71,517,802	40,969,204	181,812,478		8,864,796

INTERNATIONAL COAL PIER
INTERIM SURVIVOR CURVE.. IOWA 65-L1
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -170

2013	405,284.40	694,882	295,604-	1,389,872	5.92	234,776
2014	25,531.92	42,148	17,930-	86,866	5.93	14,649
2015	407,699.49	643,543	273,765-	1,374,553	5.94	231,406
2016	902,226.85	1,351,305	574,848-	3,010,861	5.94	506,879
2017	3,603,668.54	5,049,821	2,148,205-	11,878,110	5.95	1,996,321
2018	845,916.49	1,090,849	464,050-	2,748,024	5.95	461,853
2019	2,095,422.34	2,418,472	1,028,823-	6,686,464	5.96	1,121,890
2020	670,598.86	666,253	283,425-	2,094,042	5.96	351,349
2021	657,559.66	521,065	221,662-	1,997,073	5.97	334,518
2022	779,596.72	420,414	178,845-	2,283,756	5.97	382,539
2023	1,235,276.81	252,578	107,447-	3,442,695	5.98	575,702
	11,628,782.08	13,151,330	5,594,604-	36,992,316		6,211,882
	2,605,049,328.99	1,554,724,951	1,184,807,795	1,706,421,724		170,606,383

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 6.55

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AVON						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -61						
1930	5,270.45	5,428	4,418	4,068	32.14	127
1932	31.93	33	27	25	32.28	1
1933	362.43	370	301	282	32.35	9
1934	172.98	176	143	135	32.42	4
1936	218.55	221	180	172	32.56	5
1937	3.25	3	2	3	32.63	
1938	648.82	652	531	514	32.69	16
1939	1,775.06	1,778	1,447	1,411	32.76	43
1940	9,838.08	9,821	7,993	7,846	32.83	239
1941	835.26	831	676	668	32.90	20
1942	7,002.18	6,941	5,649	5,624	32.97	171
1943	29.67	29	24	24	33.04	1
1945	50,509.60	49,519	40,303	41,017	33.17	1,237
1946	98,526.81	96,221	78,314	80,314	33.24	2,416
1947	88.87	86	70	73	33.30	2
1948	88.35	86	70	72	33.37	2
1949	546.46	527	429	451	33.44	13
1952	4,878.39	4,647	3,782	4,072	33.64	121
1953	43,632.34	41,381	33,680	36,568	33.70	1,085
1955	1,112.53	1,045	851	941	33.83	28
1956	3,951.50	3,695	3,007	3,355	33.90	99
1957	27,811.69	25,880	21,064	23,713	33.96	698
1958	5,296.16	4,903	3,991	4,536	34.03	133
1959	13,032.28	12,004	9,770	11,212	34.09	329
1960	521,043.35	477,289	388,464	450,416	34.16	13,185
1961	2,313.63	2,108	1,716	2,009	34.22	59
1966	1,342.16	1,187	966	1,195	34.54	35
1970	20,390.78	17,560	14,292	18,537	34.80	533
1973	1,406.97	1,185	964	1,301	35.00	37
1978	1,816.33	1,464	1,192	1,733	35.36	49
1979	1,720.99	1,374	1,118	1,652	35.43	47
1984	1,125.19	851	693	1,119	35.83	31
1985	7,601.28	5,679	4,622	7,616	35.91	212
1986	140,651.01	103,731	84,426	142,022	36.00	3,945
1987	21,804.34	15,865	12,912	22,193	36.09	615
1989	310.14	219	178	321	36.27	9
1992	446,841.19	301,046	245,021	474,394	36.55	12,979
1993	528,510.77	349,772	284,678	566,224	36.65	15,449
1994	26,343.22	17,110	13,926	28,487	36.75	775
1995	906,374.82	577,285	469,851	989,413	36.85	26,850

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AVON						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -61						
1996	604,431.29	377,128	306,943	666,191	36.95	18,030
1997	2,433,740.17	1,485,788	1,209,279	2,709,043	37.05	73,119
1998	167,398.12	99,897	81,306	188,205	37.15	5,066
1999	211,613.32	123,217	100,286	240,411	37.26	6,452
2000	691,553.29	392,485	319,442	793,958	37.36	21,252
2002	153,656.60	82,405	67,069	180,318	37.58	4,798
2003	251,764.23	130,864	106,510	298,831	37.69	7,929
2004	40,098.31	20,176	16,421	48,137	37.79	1,274
2005	3,224,227.45	1,565,815	1,274,413	3,916,594	37.90	103,340
2006	376,784.10	176,005	143,250	463,372	38.02	12,188
2007	643,042.25	288,351	234,688	800,610	38.13	20,997
2008	636,187.00	272,771	222,008	802,253	38.24	20,979
2009	56,816.31	23,224	18,902	72,572	38.35	1,892
2011	3,413,824.60	1,248,530	1,016,175	4,480,082	38.58	116,124
2014	48,195.56	14,216	11,570	66,024	38.92	1,696
2015	1,101,033.36	296,460	241,288	1,531,376	39.04	39,226
2016	646,993.05	157,228	127,967	913,691	39.15	23,338
2018	553,463.04	103,035	83,860	807,216	39.39	20,493
2019	35,031.02	5,454	4,439	51,961	39.51	1,315
2020	92,733.31	11,508	9,366	139,934	39.63	3,531
2021	153,116.65	13,926	11,334	235,183	39.75	5,917
2022	483,591.13	27,134	22,084	756,497	39.88	18,969
2023	266,196.29	5,079	4,134	424,442	40.01	10,608
	19,190,750.26	9,060,698	7,374,478	23,522,630		620,142

BEAR RIVER

INTERIM SURVIVOR CURVE.. IOWA 100-L0.5

PROBABLE RETIREMENT YEAR.. 12-2066

NET SALVAGE PERCENT.. -79

1947	69.97	76	31	94	33.30	3
1950	8,673.33	9,267	3,809	11,716	33.50	350
1953	1,545,853.55	1,630,003	670,064	2,097,014	33.70	62,226
1954	381.47	400	164	518	33.77	15
1955	292.90	306	126	399	33.83	12
1960	828,158.37	843,428	346,718	1,135,686	34.16	33,246
1962	3,364,105.63	3,388,679	1,393,023	4,628,726	34.29	134,988
1964	1,539.80	1,533	630	2,126	34.41	62
1965	2,110.23	2,088	858	2,919	34.48	85

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -79						
1967	4,080.50	3,987	1,639	5,665	34.61	164
1968	967,721.79	939,505	386,213	1,346,009	34.67	38,823
1969	1,765.00	1,702	700	2,460	34.73	71
1970	106,975.27	102,422	42,104	149,382	34.80	4,293
1972	6,162.81	5,814	2,390	8,641	34.93	247
1973	57,257.21	53,599	22,034	80,457	35.00	2,299
1974	35,672.39	33,127	13,618	50,236	35.07	1,432
1975	27,796.90	25,597	10,522	39,234	35.14	1,117
1976	4,366.31	3,987	1,639	6,177	35.21	175
1980	28,875.80	25,381	10,434	41,254	35.51	1,162
1984	3,715,028.63	3,123,725	1,284,106	5,365,796	35.83	149,757
1985	347,707.86	288,811	118,725	503,672	35.91	14,026
1986	45,778.10	37,536	15,430	66,512	36.00	1,848
1987	53,882.23	43,589	17,919	78,531	36.09	2,176
1988	98,855.14	78,849	32,413	144,537	36.18	3,995
1989	144,117.16	113,287	46,570	211,400	36.27	5,829
1990	200,624.00	155,318	63,848	295,269	36.36	8,121
1992	5,028,518.84	3,766,579	1,548,371	7,452,678	36.55	203,904
1993	317,458.46	233,585	96,022	472,228	36.65	12,885
1994	13,620.92	9,836	4,043	20,338	36.75	553
1995	1,903,223.03	1,347,718	554,022	2,852,747	36.85	77,415
1996	438,863.00	304,438	125,149	660,416	36.95	17,873
1997	937.90	637	262	1,417	37.05	38
1998	7,205,544.76	4,780,745	1,965,276	10,932,649	37.15	294,284
1999	1,098,496.62	711,135	292,334	1,673,974	37.26	44,927
2000	511,355.69	322,662	132,640	782,686	37.36	20,950
2001	1,154,061.14	708,518	291,259	1,774,511	37.47	47,358
2002	30,053.13	17,919	7,366	46,429	37.58	1,235
2003	60,950.30	35,223	14,480	94,622	37.69	2,511
2004	55,541.60	31,072	12,773	86,646	37.79	2,293
2005	239,426.42	129,275	53,143	375,431	37.90	9,906
2006	309,994.79	160,996	66,182	488,708	38.02	12,854
2007	57,177.48	28,506	11,718	90,629	38.13	2,377
2008	0.53			1	38.24	
2009	101,864.34	46,294	19,031	163,307	38.35	4,258
2010	1,939,046.61	835,861	343,607	3,127,286	38.46	81,313
2011	268,907.25	109,342	44,948	436,395	38.58	11,311
2012	316,127.58	120,609	49,580	516,288	38.69	13,344
2013	8,588,564.85	3,048,725	1,253,275	14,120,257	38.81	363,830
2014	1,104,238.99	362,131	148,865	1,827,722	38.92	46,961

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -79						
2015	2,009,380.68	601,527	247,277	3,349,515	39.04	85,797
2016	2,994,508.59	809,064	332,591	5,027,579	39.15	128,418
2017	3,333,785.40	797,792	327,958	5,639,518	39.27	143,609
2018	5,930,881.88	1,227,560	504,627	10,111,651	39.39	256,706
2019	2,163,429.68	374,513	153,955	3,718,584	39.51	94,118
2020	183,154.77	25,270	10,388	317,459	39.63	8,011
2021	2,383,913.79	241,054	99,093	4,168,113	39.75	104,858
2022	832,493.84	51,932	21,348	1,468,816	39.88	36,831
2023	714,997.11	15,166	6,234	1,273,610	40.01	31,832
	62,888,372.32	32,167,700	13,223,548	99,346,639		2,629,082

BLACK RIVER
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5
PROBABLE RETIREMENT YEAR.. 12-2066
NET SALVAGE PERCENT.. -86

1930	177,285.06	210,938	97,857	231,893	32.14	7,215
1932	11.92	14	6	16	32.28	
1933	638.38	753	349	838	32.35	26
1934	5,076.43	5,969	2,769	6,673	32.42	206
1935	63.19	74	34	83	32.49	3
1936	242.50	283	131	320	32.56	10
1937	24,829.14	28,919	13,416	32,766	32.63	1,004
1938	952.05	1,105	513	1,258	32.69	38
1939	1,425.63	1,650	765	1,886	32.76	58
1940	9,268.69	10,689	4,959	12,281	32.83	374
1941	5,108.49	5,871	2,724	6,778	32.90	206
1942	27,167.78	31,112	14,433	36,099	32.97	1,095
1943	152,328.68	173,804	80,630	202,701	33.04	6,135
1944	324,822.97	369,311	171,329	432,842	33.10	13,077
1945	25,349.44	28,711	13,319	33,830	33.17	1,020
1946	53,961.04	60,881	28,244	72,124	33.24	2,170
1947	4,540.11	5,103	2,367	6,077	33.30	182
1948	1,514.38	1,695	786	2,030	33.37	61
1949	1,263.54	1,409	654	1,697	33.44	51
1950	309.32	343	159	416	33.50	12
1952	178,916.28	196,892	91,341	241,443	33.64	7,177
1953	719,977.03	788,857	365,963	973,194	33.70	28,878
1954	650,175.22	709,028	328,929	880,397	33.77	26,070

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -86						
1955	43,326.27	47,033	21,819	58,768	33.83	1,737
1956	3,640.42	3,932	1,824	4,947	33.90	146
1957	140,983.60	151,563	70,312	191,917	33.96	5,651
1961	5,323.72	5,604	2,600	7,302	34.22	213
1962	1,294.99	1,355	629	1,780	34.29	52
1963	2,944.30	3,064	1,421	4,055	34.35	118
1965	1,239.10	1,274	591	1,714	34.48	50
1966	9,229.56	9,433	4,376	12,791	34.54	370
1967	1,231.12	1,250	580	1,710	34.61	49
1969	22,391.45	22,437	10,409	31,239	34.73	899
1970	9,625.79	9,576	4,442	13,462	34.80	387
1971	25,066.03	24,754	11,484	35,139	34.87	1,008
1973	71,353.68	69,407	32,199	100,519	35.00	2,872
1974	26,776.05	25,838	11,987	37,817	35.07	1,078
1975	9,783.12	9,361	4,343	13,854	35.14	394
1976	882.74	838	389	1,253	35.21	36
1977	2,941.47	2,766	1,283	4,188	35.28	119
1978	4,482.41	4,175	1,937	6,400	35.36	181
1979	1,162.00	1,072	497	1,664	35.43	47
1980	3,950.26	3,608	1,674	5,674	35.51	160
1981	597,169.46	539,728	250,388	860,347	35.59	24,174
1982	56,668.35	50,660	23,502	81,901	35.67	2,296
1983	86,091.37	76,105	35,306	124,824	35.75	3,492
1984	1,622.04	1,417	657	2,360	35.83	66
1985	13,133.28	11,335	5,258	19,169	35.91	534
1987	22,143.88	18,614	8,635	32,552	36.09	902
1989	37,754.72	30,839	14,307	55,917	36.27	1,542
1990	55,780.65	44,873	20,817	82,935	36.36	2,281
1991	27,451.09	21,732	10,082	40,977	36.45	1,124
1992	721,924.95	561,900	260,674	1,082,106	36.55	29,606
1993	1,243,090.52	950,432	440,920	1,871,228	36.65	51,057
1994	48,101.27	36,092	16,744	72,725	36.75	1,979
1995	3,813,765.17	2,806,229	1,301,854	5,791,750	36.85	157,171
1996	4,633,702.47	3,340,086	1,549,518	7,069,168	36.95	191,317
1997	1,178,976.27	831,524	385,757	1,807,139	37.05	48,776
1998	1,297,461.15	894,506	414,975	1,998,302	37.15	53,790
2000	1,849,669.79	1,212,770	562,623	2,877,763	37.36	77,028
2001	2,681,196.88	1,710,450	793,505	4,193,522	37.47	111,917
2002	191,659.92	118,746	55,088	301,399	37.58	8,020
2003	76,307.01	45,822	21,258	120,673	37.69	3,202

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -86						
2004	42,439.76	24,670	11,445	67,493	37.79	1,786
2005	344,836.49	193,471	89,754	551,642	37.90	14,555
2006	843,814.99	455,374	211,255	1,358,241	38.02	35,724
2007	45,440.54	23,540	10,921	73,599	38.13	1,930
2008	75,529.74	37,413	17,356	123,129	38.24	3,220
2009	0.80			1	38.35	
2010	10,879,410.09	4,873,162	2,260,736	17,974,967	38.46	467,368
2011	1,739,844.88	735,115	341,031	2,895,080	38.58	75,041
2012	1,352.79	536	249	2,268	38.69	59
2013	5,508,562.37	2,031,870	942,616	9,303,310	38.81	239,714
2014	514,202.80	175,225	81,290	875,128	38.92	22,485
2015	140,258.59	43,630	20,241	240,640	39.04	6,164
2016	4,843,639.51	1,359,844	630,853	8,378,317	39.15	214,006
2017	2,778,289.04	690,859	320,500	4,847,117	39.27	123,431
2018	1,207,374.30	259,672	120,466	2,125,250	39.39	53,954
2019	377,149.65	67,842	31,473	670,025	39.51	16,958
2020	58,437.27	8,378	3,887	104,807	39.63	2,645
2021	290,065.47	30,478	14,139	525,383	39.75	13,217
2022	1,789,584.01	116,003	53,816	3,274,811	39.88	82,117
2023	3,252,437.13	71,687	33,257	6,016,276	40.01	150,369
	56,119,195.81	27,534,380	12,773,630	91,608,074		2,405,652

DICKIE BROOK
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5
PROBABLE RETIREMENT YEAR.. 12-2066
NET SALVAGE PERCENT.. -34

1940	62,701.91	52,094	15,942	68,078	32.83	2,074
1941	12.42	10	3	14	32.90	
1942	8,048.73	6,640	2,032	8,753	32.97	265
1943	685.56	564	173	746	33.04	23
1945	750.60	612	187	819	33.17	25
1947	2,016.54	1,633	500	2,202	33.30	66
1948	305,179.78	246,117	75,319	333,622	33.37	9,998
1949	9,945.72	7,987	2,444	10,883	33.44	325
1950	23.09	18	6	25	33.50	1
1952	1,304.29	1,034	316	1,431	33.64	43
1954	5,183.19	4,072	1,246	5,699	33.77	169
1960	5,959.27	4,543	1,390	6,595	34.16	193

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DICKIE BROOK						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -34						
1962	3,278.95	2,473	757	3,637	34.29	106
1964	1,257.71	938	287	1,398	34.41	41
1965	11,167.25	8,273	2,532	12,432	34.48	361
1990	109,009.59	63,177	19,334	126,739	36.36	3,486
1992	146,860.24	82,350	25,202	171,591	36.55	4,695
1993	4,875.51	2,686	822	5,711	36.65	156
1994	230.38	125	38	270	36.75	7
1999	90,433.09	43,826	13,412	107,768	37.26	2,892
2000	55,747.22	26,333	8,059	66,643	37.36	1,784
2001	51,000.17	23,439	7,173	61,167	37.47	1,632
2002	43.50	19	6	52	37.58	1
2004	109,404.80	45,818	14,022	132,581	37.79	3,508
2005	77,033.99	31,137	9,529	93,697	37.90	2,472
2006	24,792.46	9,639	2,950	30,272	38.02	796
2007	180.00	67	21	221	38.13	6
2008	3,004,560.56	1,072,194	328,123	3,697,988	38.24	96,705
2009	2,008,811.31	683,423	209,148	2,482,659	38.35	64,737
2011	421,883.45	128,419	39,300	526,024	38.58	13,635
2012	1,649,462.00	471,099	144,170	2,066,109	38.69	53,402
2013	40,570.54	10,781	3,299	51,065	38.81	1,316
2015	597,934.15	133,998	41,007	760,224	39.04	19,473
2016	77,547.34	15,685	4,800	99,113	39.15	2,532
2017	23,080.39	4,135	1,265	29,662	39.27	755
2018	41,603.03	6,446	1,973	53,775	39.39	1,365
2019	242,278.70	31,397	9,608	315,045	39.51	7,974
2020	5,215,897.51	538,735	164,869	6,824,434	39.63	172,204
2021	870,684.21	65,908	20,170	1,146,547	39.75	28,844
2023	738,122.46	11,721	3,587	985,497	40.01	24,631
	16,019,561.61	3,839,565	1,175,021	20,291,191		522,698

FALL RIVER

INTERIM SURVIVOR CURVE.. IOWA 100-L0.5

PROBABLE RETIREMENT YEAR.. 12-2066

NET SALVAGE PERCENT.. -155

1986	912,957.65	1,066,429	250,272	2,077,770	36.00	57,716
1987	3,320.30	3,826	898	7,569	36.09	210
1988	1,602.22	1,821	427	3,658	36.18	101
1990	8,346.17	9,205	2,160	19,122	36.36	526

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALL RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -155						
2000	13,650.06	12,270	2,880	31,928	37.36	855
2001	1,037.13	907	213	2,432	37.47	65
2007	8,124.00	5,770	1,354	19,362	38.13	508
2008	14,450.00	9,813	2,303	34,545	38.24	903
2010	1,043,164.80	640,598	150,337	2,509,733	38.46	65,256
2014	5,695.59	2,661	624	13,899	38.92	357
2016	310,935.36	119,678	28,086	764,799	39.15	19,535
2020	3,497.78	688	161	8,758	39.63	221
2021	10,312.05	1,485	349	25,947	39.75	653
2022	7,007.58	623	146	17,723	39.88	444
2023	89,606.13	2,708	636	227,860	40.01	5,695
	2,433,706.82	1,878,482	440,846	5,765,106		153,045

LEQUILLE

INTERIM SURVIVOR CURVE.. IOWA 100-L0.5

PROBABLE RETIREMENT YEAR.. 12-2066

NET SALVAGE PERCENT.. -75

1930	766.90	859	288	1,055	32.14	33
1931	38,318.97	42,773	14,319	52,740	32.21	1,637
1932	2,468.75	2,748	920	3,400	32.28	105
1934	5,009.31	5,542	1,855	6,911	32.42	213
1935	6,574.12	7,250	2,427	9,078	32.49	279
1936	1,612.50	1,773	594	2,228	32.56	68
1937	3,317.53	3,635	1,217	4,589	32.63	141
1938	632.12	691	231	875	32.69	27
1939	741.95	808	270	1,028	32.76	31
1940	7.89	9	3	11	32.83	
1941	1,041.90	1,127	377	1,446	32.90	44
1950	231.12	241	81	324	33.50	10
1952	785,638.02	813,440	272,307	1,102,560	33.64	32,775
1954	51.54	53	18	72	33.77	2
1955	11,282.23	11,523	3,857	15,886	33.83	470
1956	54,799.21	55,694	18,644	77,255	33.90	2,279
1957	2,084,035.47	2,107,929	705,650	2,941,412	33.96	86,614
1958	71,244.63	71,690	23,999	100,679	34.03	2,959
1959	1,301.35	1,303	436	1,841	34.09	54
1960	10,662.92	10,617	3,554	15,106	34.16	442
1963	4,235.78	4,148	1,389	6,024	34.35	175

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEQUILLE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -75						
1965	924.89	895	300	1,319	34.48	38
1966	1,249.55	1,202	402	1,784	34.54	52
1968	11,170.71	10,603	3,549	15,999	34.67	461
1969	957.22	902	302	1,373	34.73	40
1970	922,861.10	863,835	289,177	1,325,830	34.80	38,099
1971	56,282.09	52,294	17,506	80,988	34.87	2,323
1973	14,358.36	13,141	4,399	20,728	35.00	592
1974	36,912.20	33,513	11,219	53,378	35.07	1,522
1979	60,814.77	52,789	17,672	88,754	35.43	2,505
1980	288.51	248	83	422	35.51	12
1981	4,235.52	3,602	1,206	6,206	35.59	174
1983	1,456,245.09	1,211,192	405,458	2,142,971	35.75	59,943
1984	13,291.35	10,926	3,658	19,602	35.83	547
1985	27,274.20	22,148	7,414	40,316	35.91	1,123
1987	20,081.77	15,883	5,317	29,826	36.09	826
1988	268,959.85	209,735	70,211	400,469	36.18	11,069
1989	503,530.77	386,970	129,542	751,637	36.27	20,723
1990	24.05	18	6	36	36.36	1
1992	18,414.52	13,485	4,514	27,711	36.55	758
1995	205,017.38	141,934	47,514	311,267	36.85	8,447
1996	426,840.92	289,481	96,907	650,065	36.95	17,593
1997	73,914.59	49,048	16,419	112,931	37.05	3,048
1998	2,148,782.79	1,393,819	466,594	3,293,775	37.15	88,662
1999	69,382.48	43,913	14,700	106,719	37.26	2,864
2000	2,766,383.78	1,706,561	571,288	4,269,884	37.36	114,290
2001	244,711.60	146,880	49,170	379,076	37.47	10,117
2002	663,342.46	386,679	129,445	1,031,405	37.58	27,446
2003	87,918.12	49,673	16,629	137,228	37.69	3,641
2004	142,925.64	78,170	26,168	223,952	37.79	5,926
2006	422,946.40	214,749	71,889	668,267	38.02	17,577
2007	5,228.47	2,548	853	8,297	38.13	218
2009	311,099.58	138,224	46,272	498,152	38.35	12,990
2010	309,818.09	130,568	43,709	498,473	38.46	12,961
2011	985,395.39	391,724	131,133	1,593,309	38.58	41,299
2013	459,239.97	159,376	53,353	750,317	38.81	19,333
2014	1,495,720.63	479,554	160,535	2,456,976	38.92	63,129
2015	3,468,249.32	1,015,053	339,799	5,729,637	39.04	146,763
2016	1,120,885.50	296,076	99,114	1,862,435	39.15	47,572
2017	2,713,282.47	634,793	212,503	4,535,741	39.27	115,501
2018	9,295,052.57	1,880,877	629,642	15,636,700	39.39	396,971

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEQUILLE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -75						
2019	3,173,782.59	537,139	179,812	5,374,307	39.51	136,024
2020	873,977.05	117,891	39,465	1,489,995	39.63	37,598
2021	896,072.42	88,583	29,654	1,538,473	39.75	38,704
2022	2,216,381.58	135,172	45,250	3,833,418	39.88	96,124
2023	1,180,021.88	24,471	8,192	2,056,846	40.01	51,408
	42,258,224.40	16,580,190	5,550,380	68,401,513		1,785,372

ST. MARGARET'S
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5
PROBABLE RETIREMENT YEAR.. 12-2066
NET SALVAGE PERCENT.. -35

1920	80,034.97	70,949	59,460	48,587	31.43	1,546
1921	24,378.61	21,559	18,068	14,843	31.50	471
1922	127,495.14	112,479	94,265	77,854	31.57	2,466
1923	12,962.12	11,407	9,560	7,939	31.64	251
1925	507.00	444	372	312	31.78	10
1926	2,211.81	1,931	1,618	1,368	31.86	43
1927	209.89	183	153	130	31.93	4
1928	59,262.82	51,464	43,130	36,875	32.00	1,152
1929	9,856.97	8,536	7,154	6,153	32.07	192
1930	396.98	343	287	248	32.14	8
1931	473.58	408	342	297	32.21	9
1932	2,659.31	2,283	1,913	1,677	32.28	52
1933	964.18	825	691	610	32.35	19
1934	242.87	207	173	154	32.42	5
1936	1,168.19	991	831	747	32.56	23
1937	23,392.85	19,775	16,573	15,008	32.63	460
1938	5,343.82	4,503	3,774	3,440	32.69	105
1939	7,555.12	6,346	5,318	4,881	32.76	149
1940	21,677.39	18,145	15,207	14,058	32.83	428
1943	3,157.62	2,615	2,192	2,071	33.04	63
1944	549.28	453	380	362	33.10	11
1945	0.31		0			
1947	51.28	42	35	34	33.30	1
1948	1,248.91	1,015	851	835	33.37	25
1949	5,186.49	4,196	3,517	3,485	33.44	104
1950	482.12	388	325	326	33.50	10
1951	210.44	169	142	142	33.57	4

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARGARET'S						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -35						
1952	318.83	255	214	217	33.64	6
1954	2,291.94	1,814	1,520	1,574	33.77	47
1957	7,680.32	5,993	5,023	5,346	33.96	157
1958	87,493.33	67,917	56,919	61,197	34.03	1,798
1961	2,122.08	1,621	1,359	1,506	34.22	44
1962	5,534.75	4,205	3,524	3,948	34.29	115
1964	32,301.36	24,258	20,330	23,277	34.41	676
1965	39,131.61	29,206	24,477	28,351	34.48	822
1968	79,276.03	58,046	48,646	58,376	34.67	1,684
1969	20,273.00	14,744	12,356	15,012	34.73	432
1970	1,422.56	1,027	861	1,060	34.80	30
1971	2,641.61	1,893	1,586	1,980	34.87	57
1972	24,614.11	17,514	14,678	18,551	34.93	531
1973	41,228.45	29,108	24,394	31,264	35.00	893
1974	101,898.23	71,367	59,810	77,752	35.07	2,217
1975	10.20	7	6	8	35.14	
1977	88,256.21	60,233	50,479	68,667	35.28	1,946
1978	187.41	127	106	147	35.36	4
1979	984,762.09	659,423	552,640	776,788	35.43	21,925
1980	82,692.58	54,817	45,940	65,695	35.51	1,850
1981	111,270.48	72,993	61,173	89,042	35.59	2,502
1982	90,084.11	58,451	48,986	72,628	35.67	2,036
1983	86,638.90	55,589	46,587	70,375	35.75	1,969
1986	12,007.52	7,426	6,223	9,987	36.00	277
1988	83,139.90	50,014	41,915	70,324	36.18	1,944
1989	131,267.80	77,822	65,220	111,992	36.27	3,088
1990	2,050,639.72	1,197,317	1,003,431	1,764,932	36.36	48,540
1992	1,395.16	788	660	1,223	36.55	33
1993	91,033.85	50,518	42,337	80,558	36.65	2,198
1994	88.28	48	40	79	36.75	2
1996	558,019.79	291,944	244,669	508,658	36.95	13,766
1997	942,202.65	482,320	404,216	867,757	37.05	23,421
1998	5,524.36	2,764	2,316	5,141	37.15	138
1999	329,388.67	160,821	134,779	309,896	37.26	8,317
2000	814,186.89	387,462	324,719	774,433	37.36	20,729
2001	350,932.79	162,490	136,177	337,582	37.47	9,009
2002	28,437.47	12,788	10,717	27,673	37.58	736
2003	838,082.73	365,276	306,126	825,286	37.69	21,897
2004	116,938.22	49,338	41,349	116,518	37.79	3,083
2005	50,219.88	20,450	17,138	50,658	37.90	1,337

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARGARET'S						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -35						
2006	10,044.22	3,934	3,297	10,263	38.02	270
2007	9,045.80	3,401	2,850	9,362	38.13	246
2008	971,003.21	349,094	292,564	1,018,290	38.24	26,629
2009	280,765.43	96,233	80,650	298,384	38.35	7,781
2010	1,600,479.78	520,327	436,069	1,724,579	38.46	44,841
2011	3,860,945.42	1,184,021	992,289	4,219,988	38.58	109,383
2012	16,376,587.42	4,712,183	3,949,123	18,159,270	38.69	469,353
2013	388,837.62	104,099	87,242	437,689	38.81	11,278
2014	1,211,800.11	299,719	251,184	1,384,746	38.92	35,579
2015	5,869,010.54	1,325,070	1,110,497	6,812,667	39.04	174,505
2016	3,556,509.69	724,706	607,352	4,193,936	39.15	107,125
2017	3,074,563.49	554,902	465,045	3,685,616	39.27	93,853
2018	36,403.97	5,683	4,763	44,383	39.39	1,127
2019	3,872,059.26	505,530	423,668	4,803,612	39.51	121,580
2020	1,885,720.97	196,224	164,449	2,381,275	39.63	60,088
2021	50,328.24	3,838	3,216	64,727	39.75	1,628
2022	563,305.77	26,502	22,210	738,252	39.88	18,512
2023	259,056.15	4,144	3,473	346,253	40.01	8,654
	52,563,783.03	15,571,460	13,049,922	57,911,185		1,500,299

SHEET HARBOUR

INTERIM SURVIVOR CURVE.. IOWA 100-L0.5

PROBABLE RETIREMENT YEAR.. 12-2066

NET SALVAGE PERCENT.. -64

1922	1,347.05	1,444	899	1,310	31.57	41
1923	10,261.76	10,970	6,830	9,999	31.64	316
1924	10,675.48	11,384	7,088	10,420	31.71	329
1925	233,391.79	248,233	154,551	228,212	31.78	7,181
1926	104,015.23	110,326	68,689	101,896	31.86	3,198
1927	74,643.41	78,961	49,161	73,254	31.93	2,294
1929	321,752.28	338,492	210,746	316,928	32.07	9,882
1930	66,688.44	69,962	43,559	65,810	32.14	2,048
1931	5,282.17	5,526	3,441	5,222	32.21	162
1932	2,892.56	3,017	1,878	2,865	32.28	89
1933	8,349.73	8,683	5,406	8,287	32.35	256
1934	9,987.22	10,355	6,447	9,932	32.42	306
1935	43,507.92	44,967	27,997	43,356	32.49	1,334
1936	190,325.74	196,092	122,088	190,047	32.56	5,837

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHEET HARBOUR						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -64						
1940	7,238.58	7,360	4,582	7,289	32.83	222
1942	46,350.80	46,802	29,139	46,876	32.97	1,422
1943	122.23	123	77	124	33.04	4
1945	1,225.29	1,224	762	1,247	33.17	38
1946	979.71	975	607	1,000	33.24	30
1947	196.82	195	121	201	33.30	6
1948	8,566.11	8,455	5,264	8,784	33.37	263
1949	2,902.60	2,853	1,776	2,984	33.44	89
1950	4,846.63	4,744	2,954	4,995	33.50	149
1953	1,929.73	1,864	1,161	2,004	33.70	59
1954	57.12	55	34	59	33.77	2
1955	149.89	143	89	157	33.83	5
1956	823.01	784	488	862	33.90	25
1957	8,167.31	7,742	4,820	8,574	33.96	252
1958	6,605.21	6,229	3,878	6,954	34.03	204
1959	2,029.81	1,904	1,185	2,143	34.09	63
1960	8,281.48	7,727	4,811	8,771	34.16	257
1962	1,647.98	1,521	947	1,756	34.29	51
1963	65,628.79	60,226	37,497	70,134	34.35	2,042
1964	192.15	175	109	206	34.41	6
1965	303,353.12	275,042	171,242	326,257	34.48	9,462
1966	2,835.60	2,555	1,591	3,060	34.54	89
1967	359,589.60	321,908	200,421	389,306	34.61	11,248
1968	496,859.30	441,950	275,159	539,690	34.67	15,566
1969	6,426.71	5,678	3,535	7,005	34.73	202
1970	4,851.25	4,256	2,650	5,306	34.80	152
1971	81,280.02	70,774	44,064	89,235	34.87	2,559
1972	6,522.92	5,638	3,510	7,187	34.93	206
1973	14,545.38	12,475	7,767	16,087	35.00	460
1974	42,933.86	36,530	22,744	47,668	35.07	1,359
1975	40,054.33	33,793	21,040	44,649	35.14	1,271
1976	129.11	108	67	144	35.21	4
1979	1,374.12	1,118	696	1,557	35.43	44
1981	6,025.03	4,801	2,989	6,892	35.59	194
1986	38,086.30	28,612	17,814	44,648	36.00	1,240
1987	945,749.54	700,972	436,427	1,114,602	36.09	30,884
1988	6,455.49	4,718	2,937	7,650	36.18	211
1990	19,109.93	13,555	8,439	22,901	36.36	630
1991	77,636.86	54,192	33,740	93,584	36.45	2,567
1992	898.14	616	384	1,089	36.55	30

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHEET HARBOUR						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -64						
1996	15,662.35	9,954	6,197	19,489	36.95	527
1997	42,914.73	26,687	16,615	53,765	37.05	1,451
1999	4,122,168.53	2,444,950	1,522,234	5,238,123	37.26	140,583
2000	10,608,336.51	6,132,853	3,818,334	13,579,338	37.36	363,473
2001	11,704.48	6,584	4,099	15,096	37.47	403
2002	211,302.67	115,431	71,868	274,669	37.58	7,309
2003	75,534.91	39,994	24,900	98,977	37.69	2,626
2004	143,084.56	73,338	45,660	188,998	37.79	5,001
2005	70,603.70	34,927	21,746	94,044	37.90	2,481
2006	458,793.15	218,307	135,919	616,502	38.02	16,215
2007	95,753.27	43,737	27,231	129,805	38.13	3,404
2009	0.94			2	38.35	
2011	146,982.07	54,757	34,092	206,959	38.58	5,364
2012	134,815.70	47,125	29,340	191,758	38.69	4,956
2013	1,600,602.95	520,562	324,104	2,300,885	38.81	59,286
2014	791,220.13	237,733	148,013	1,149,588	38.92	29,537
2015	2,112,525.61	579,410	360,743	3,103,799	39.04	79,503
2016	313,336.69	77,564	48,292	465,581	39.15	11,892
2017	287,768.02	63,094	39,283	432,657	39.27	11,017
2018	133,573.89	25,330	15,771	203,291	39.39	5,161
2019	1,064,948.60	168,906	105,161	1,641,354	39.51	41,543
2020	1,499,228.83	189,519	117,995	2,340,740	39.63	59,065
2021	806,297.18	74,698	46,507	1,275,820	39.75	32,096
2022	2,657,788.05	151,903	94,575	4,264,197	39.88	106,926
2023	2,381,808.22	46,288	28,819	3,877,346	40.01	96,909
	33,492,534.38	14,702,455	9,153,795	45,773,961		1,203,568

TUSKET

SURVIVOR CURVE.. IOWA 100-L0.5

NET SALVAGE PERCENT.. -20

1931	1,812.23	992	2,086	88	54.38	2
1944	1.00			1	58.58	
1948	1,036.02	498	1,047	196	59.94	3
1950	17,415.19	8,228	17,305	3,593	60.63	59
1951	872.41	408	858	189	60.98	3
1952	40.41	19	40	9	61.33	
1953	276.03	127	267	64	61.68	1
1958	1,111.30	487	1,024	309	63.47	5

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
1959	5,099.62	2,213	4,654	1,465	63.83	23
1960	7,593.84	3,263	6,863	2,250	64.19	35
1961	19,926.22	8,474	17,823	6,089	64.56	94
1962	841.10	354	745	265	64.93	4
1963	595.91	248	522	193	65.30	3
1964	178,473.51	73,503	154,594	59,574	65.68	907
1966	22,182.79	8,936	18,795	7,825	66.43	118
1967	3,225.18	1,284	2,701	1,170	66.82	18
1969	11,682.00	4,543	9,555	4,463	67.59	66
1970	1,956.43	752	1,582	766	67.98	11
1971	3,173.80	1,204	2,532	1,276	68.38	19
1975	20,000.44	7,198	15,139	8,861	70.01	127
1976	14.63	5	11	7	70.43	
1981	80,119.57	26,314	55,345	40,799	72.63	562
1982	606,276.76	195,779	411,770	315,762	73.09	4,320
1985	65,157.00	19,930	41,918	36,271	74.51	487
1986	130,532.50	39,160	82,363	74,276	75.00	990
1988	198,200.76	57,082	120,057	117,784	76.00	1,550
1992	159,377.43	41,884	88,092	103,161	78.10	1,321
1994	430,569.87	107,470	226,035	290,649	79.20	3,670
1995	268,225.82	65,115	136,952	184,919	79.77	2,318
1996	38,699.62	9,130	19,203	27,237	80.34	339
2000	217,372.04	45,100	94,856	165,990	82.71	2,007
2001	527,343.05	105,490	221,871	410,941	83.33	4,931
2002	69,228.89	13,325	28,026	55,049	83.96	656
2003	38,152.96	7,055	14,838	30,945	84.59	366
2004	24,161.30	4,279	9,000	19,994	85.24	235
2006	1,442,897.64	232,711	489,447	1,242,031	86.56	14,349
2009	2,175,671.52	297,632	625,991	1,984,815	88.60	22,402
2010	742,535.95	95,253	200,340	690,703	89.31	7,734
2011	6,167,967.11	738,676	1,553,611	5,847,949	90.02	64,963
2012	320,868.33	35,655	74,991	310,051	90.74	3,417
2014	11,949.02	1,116	2,347	11,992	92.22	130
2015	1,262,977.65	106,393	223,770	1,291,803	92.98	13,893
2017	275,944.23	18,113	38,096	293,037	94.53	3,100
2018	13,843.88	777	1,634	14,978	95.32	157
2019	2,647,604.79	122,955	258,604	2,918,522	96.13	30,360
2020	3,583,313.08	131,149	275,838	4,024,138	96.95	41,507

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
2021	154,475.83	4,097	8,617	176,754	97.79	1,807
2022	518,488.93	8,337	17,535	604,652	98.66	6,129
2023	531,806.20	2,872	6,040	632,127	99.55	6,350
	23,001,091.79	2,655,585	5,585,327	22,015,983		241,548
WRECK COVE						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
1978	128,920,846.88	44,415,810	67,983,052	86,721,964	71.29	1,216,467
1979	1,424,635.69	483,293	739,731	969,832	71.73	13,521
1980	661,084.25	220,696	337,798	455,503	72.18	6,311
1981	2,026,132.24	665,463	1,018,561	1,412,798	72.63	19,452
1982	655,544.56	211,688	324,011	462,643	73.09	6,330
1983	4,324,744.12	1,372,155	2,100,227	3,089,466	73.56	41,999
1984	9,005.51	2,806	4,295	6,512	74.03	88
1986	97,184.25	29,155	44,625	71,996	75.00	960
1987	96,185.44	28,279	43,284	72,139	75.50	955
1988	19,064.81	5,491	8,405	14,473	76.00	190
1989	15.65	4	6	13	76.51	
1990	112,323.07	30,947	47,368	87,420	77.04	1,135
1991	55,344.29	14,903	22,811	43,603	77.56	562
1992	1,567,174.20	411,853	630,384	1,250,225	78.10	16,008
1993	1,683,401.78	431,288	660,131	1,359,951	78.65	17,291
1994	619,154.90	154,541	236,541	506,445	79.20	6,395
1995	408.95	99	152	339	79.77	4
1996	47,308.99	11,161	17,083	39,688	80.34	494
1997	148,897.33	34,092	52,181	126,495	80.92	1,563
1998	1,076,768.98	238,914	365,683	926,440	81.51	11,366
1999	76,529.87	16,429	25,146	66,690	82.11	812
2000	190,503.13	39,526	60,499	168,105	82.71	2,032
2001	41,362.80	8,274	12,664	36,971	83.33	444
2002	584,212.31	112,449	172,115	528,940	83.96	6,300
2003	188,360.58	34,832	53,314	172,719	84.59	2,042
2004	13,672.99	2,422	3,707	12,700	85.24	149
2006	400,668.20	64,620	98,908	381,894	86.56	4,412
2007	21,864.31	3,350	5,128	21,110	87.23	242
2008	99,821.81	14,482	22,166	97,620	87.91	1,110
2009	76,259.21	10,432	15,967	75,544	88.60	853
2010	52,846.53	6,779	10,376	53,040	89.31	594

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRECK COVE						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
2011	706,054.79	84,557	129,423	717,842	90.02	7,974
2012	51,983.19	5,776	8,841	53,539	90.74	590
2013	93,326.91	9,542	14,605	97,387	91.48	1,065
2014	1,216,585.16	113,580	173,846	1,286,056	92.22	13,946
2015	9,467,054.89	797,505	1,220,665	10,139,801	92.98	109,054
2016	3,809,236.12	285,693	437,283	4,133,800	93.75	44,094
2017	5,738,724.84	376,690	576,564	6,309,906	94.53	66,750
2018	3,557,254.71	199,775	305,777	3,962,929	95.32	41,575
2019	11,387,133.01	528,818	809,411	12,855,148	96.13	133,727
2020	4,585,979.80	167,847	256,907	5,246,268	96.95	54,113
2021	22,319,440.54	591,912	905,983	25,877,345	97.79	264,622
2022	30,973,091.72	498,047	762,313	36,405,397	98.66	368,999
2023	2,652,639.99	14,324	21,924	3,161,244	99.55	31,755
	241,849,833.30	52,750,299	80,739,861	209,479,939		2,518,345

MERSEY

SURVIVOR CURVE.. IOWA 100-L0.5

NET SALVAGE PERCENT.. -20

1929	28,438,112.82	15,783,153	20,182,923	13,942,812	53.75	259,401
2004	64,714.50	11,462	14,657	63,000	85.24	739
2006	31,270.80	5,043	6,449	31,076	86.56	359
2007	136,893.50	20,978	26,826	137,446	87.23	1,576
2008	205,313.83	29,787	38,091	208,286	87.91	2,369
2009	63,225.62	8,649	11,060	64,811	88.60	732
2010	434,203.09	55,700	71,227	449,817	89.31	5,037
2011	413,097.80	49,473	63,264	432,453	90.02	4,804
2012	584,188.33	64,915	83,011	618,015	90.74	6,811
2014	783,127.46	73,113	93,494	846,259	92.22	9,177
2015	618,958.18	52,141	66,676	676,074	92.98	7,271
2016	189,596.33	14,220	18,184	209,332	93.75	2,233
2017	75,280.11	4,941	6,318	84,018	94.53	889
2018	74,832.55	4,203	5,375	84,424	95.32	886
2019	187,239.13	8,695	11,119	213,568	96.13	2,222
2020	112,775.23	4,128	5,279	130,052	96.95	1,341

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERSEY						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
2021	1,465,972.48	38,878	49,716	1,709,451	97.79	17,481
2022	5,631,114.98	90,548	115,789	6,641,548	98.66	67,318
2023	750,081.75	4,050	5,179	894,919	99.55	8,990
	40,259,998.49	16,324,077	20,874,637	27,437,361		399,636
	590,077,052.21	193,064,891	169,941,444	671,553,582		13,979,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.0						2.37

NOVA SCOTIA POWER, INC.

ACCOUNT 340.96 SOLAR - SMARTGRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOLAR SMARTGRID						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
2021	1,055,235.96	88,028	88,633	966,603	26.48	36,503
2023	527,618.02	9,312	9,376	518,242	26.71	19,403
	1,582,853.98	97,340	98,009	1,484,845		55,906

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BURNSIDE						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -10						
1977	7,299,681.77	5,115,851	5,264,882	2,764,768	21.86	126,476
1978	33,327.36	23,183	23,858	12,802	21.95	583
1982	2,200.23	1,482	1,525	895	22.29	40
1987	151,305.46	97,019	99,845	66,591	22.71	2,932
1992	1,093,829.83	659,698	678,916	524,297	23.11	22,687
1993	104,453.57	62,105	63,914	50,985	23.19	2,199
1994	22,523.37	13,192	13,576	11,199	23.27	481
1995	188,212.83	108,558	111,720	95,314	23.34	4,084
1997	244,662.31	136,316	140,287	128,842	23.50	5,483
1998	317,512.89	173,700	178,760	170,504	23.57	7,234
1999	1,515.14	812	836	831	23.65	35
2000	114.53	60	62	64	23.72	3
2001	384,310.02	197,306	203,054	219,687	23.80	9,231
2002	219,728.92	110,160	113,369	128,333	23.87	5,376
2003	998,736.75	487,706	501,913	596,697	23.95	24,914
2005	201,380.18	92,900	95,606	125,912	24.09	5,227
2006	739,985.23	330,355	339,979	474,005	24.17	19,611
2007	151,495.30	65,328	67,231	99,414	24.24	4,101
2009	57,302.07	22,815	23,480	39,553	24.38	1,622
2010	49,954.43	18,998	19,551	35,398	24.45	1,448
2012	65,154.84	22,263	22,912	48,759	24.59	1,983
2013	2,919,258.71	936,317	963,593	2,247,592	24.66	91,143
2014	390,387.89	116,624	120,021	309,405	24.73	12,511
2015	2,664,213.39	732,893	754,243	2,176,392	24.80	87,758
2016	2,927,254.15	732,223	753,553	2,466,426	24.87	99,173
2017	2,499,786.80	558,725	575,001	2,174,764	24.94	87,200
2018	9,560,290.87	1,864,544	1,918,860	8,597,460	25.01	343,761
2019	438,307.14	72,403	74,512	407,626	25.07	16,260
2020	4,332,720.94	576,590	593,387	4,172,606	25.14	165,975
2021	2,738,710.81	268,813	276,644	2,735,938	25.21	108,526
2022	334,419.39	20,483	21,080	346,782	25.27	13,723
2023	2,512,529.10	53,479	55,037	2,708,745	25.34	106,896
	43,645,266.22	13,672,901	14,071,208	33,938,585		1,378,676

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1973	942,220.46	684,529	1,045,865			
1974	27,722.20	20,011	30,772			
1975	3,410.86	2,446	3,786			
1976	1,793.08	1,277	1,990			
1977	1,672.62	1,183	1,857			
1978	197,025.31	138,302	218,698			
1979	10.00	7	11			
1980	3,044.33	2,104	3,379			
1981	7,404.25	5,074	8,219			
1982	2,188.88	1,487	2,430			
1987	27,627.36	17,876	30,666			
1992	353,209.98	214,960	392,063			
1993	83,162.96	49,896	92,298	13	23.19	1
1995	30,257.43	17,611	32,577	1,009	23.34	43
1996	44,212.72	25,305	46,809	2,267	23.42	97
1997	35,208.30	19,795	36,617	2,464	23.50	105
1998	20,169.19	11,134	20,596	1,792	23.57	76
1999	339,986.68	183,949	340,270	37,115	23.65	1,569
2000	30,808.54	16,327	30,202	3,996	23.72	168
2001	46,381.52	24,029	44,449	7,034	23.80	296
2002	224,702.31	113,678	210,282	39,137	23.87	1,640
2003	502,800.10	247,761	458,310	99,798	23.95	4,167
2004	37,125.26	17,803	32,932	8,277	24.02	345
2005	114,765.49	53,425	98,826	28,564	24.09	1,186
2006	199,326.09	89,795	166,103	55,148	24.17	2,282
2007	128,900.65	56,090	103,756	39,324	24.24	1,622
2008	1.40	1	2			
2009	13.54	5	9	6	24.38	
2010	33,969.84	13,036	24,114	13,592	24.45	556
2011	47,455.96	17,318	32,035	20,641	24.52	842
2013	116,099.19	37,576	69,508	59,362	24.66	2,407
2014	265,427.37	80,014	148,011	146,614	24.73	5,929
2015	150,083.73	41,662	77,067	89,526	24.80	3,610
2017	1,682,123.24	379,388	701,795	1,165,362	24.94	46,727
2018	324,210.26	63,806	118,029	241,845	25.01	9,670
2019	20,942.69	3,491	6,458	16,789	25.07	670
2020	4,958,102.14	665,813	1,231,626	4,271,867	25.14	169,923

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
2021	4,717,261.92	467,223	864,273	4,371,888	25.21	173,419
2022	1,108,666.15	68,521	126,751	1,103,869	25.27	43,683
2023	632,106.06	13,577	25,115	676,523	25.34	26,698
	17,461,600.06	3,867,285	6,878,555	12,503,821		497,731
VICTORIA JUNCTION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
1976	4,534,270.39	3,345,253	4,599,950	614,461	21.78	28,212
1977	43,693.33	32,014	44,021	6,226	21.86	285
1978	167.70	122	168	25	21.95	1
1982	2,203.50	1,551	2,133	401	22.29	18
1992	342,361.32	215,866	296,830	96,885	23.11	4,192
1993	83,162.95	51,694	71,083	24,555	23.19	1,059
2002	18,581.23	9,739	13,392	7,977	23.87	334
2003	186,982.75	95,458	131,261	83,769	23.95	3,498
2004	67.21	33	45	32	24.02	1
2007	142,540.32	64,260	88,362	75,560	24.24	3,117
2013	1,594,253.00	534,580	735,084	1,098,307	24.66	44,538
2014	116,724.39	36,455	50,128	84,105	24.73	3,401
2017	100,935.90	23,586	32,432	83,644	24.94	3,354
2018	797,978.05	162,704	223,729	693,946	25.01	27,747
2019	279,848.51	48,329	66,456	255,370	25.07	10,186
2020	2,543,587.95	353,882	486,612	2,438,514	25.14	96,997
2021	192,493.17	19,753	27,162	194,205	25.21	7,703
2022	7,881,202.45	504,649	693,927	8,369,456	25.27	331,201
2023	1,369,655.93	30,478	41,909	1,533,195	25.34	60,505
	20,230,710.05	5,530,406	7,604,683	15,660,633		626,349
	81,337,576.33	23,070,592	28,554,446	62,103,039		2,502,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8						3.08

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 30-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2003	31,854,405.61	15,873,646	7,858,835	28,136,643	15.63	1,800,169
2007	57,275.75	25,612	12,680	52,041	16.40	3,173
2010	1,431,364.05	574,725	284,539	1,332,903	17.00	78,406
2013	3,862,675.70	1,332,057	659,484	3,705,340	17.69	209,460
2014	5,353,409.91	1,729,087	856,048	5,193,305	17.94	289,482
2015	1,494,903.09	447,378	221,491	1,467,749	18.21	80,601
2016	1,244,108.55	340,073	168,366	1,237,477	18.49	66,927
2017	566,014.47	139,112	68,873	570,724	18.78	30,390
2018	3,675,203.00	793,967	393,083	3,759,897	19.08	197,060
2019	4,316,131.22	793,915	393,057	4,484,171	19.39	231,262
2020	212,876.94	31,685	15,687	224,864	19.71	11,409
2021	2,917,247.13	323,287	160,055	3,136,434	20.05	156,431
2022	739,348.12	51,882	25,686	809,777	20.39	39,714
2023	104,273.82	2,555	1,265	116,564	20.76	5,615
	57,829,237.36	22,458,981	11,119,148	54,227,890		3,200,099

TUFTS COVE CT UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 30-L0.5
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -13

2001	366.10	191	47	367	15.25	24
2005	18,636,466.48	8,834,548	2,153,584	18,905,623	16.01	1,180,863
2007	244,482.84	109,327	26,650	249,615	16.40	15,220
2010	1,018,416.62	408,918	99,681	1,051,129	17.00	61,831
2011	371,388.72	142,679	34,781	384,889	17.22	22,351
2014	46,495.14	15,017	3,661	48,879	17.94	2,725
2015	7,879,720.44	2,358,158	574,844	8,329,240	18.21	457,399
2016	236,871.85	64,748	15,784	251,882	18.49	13,623
2017	2,948,373.54	724,637	176,644	3,155,018	18.78	167,999
2018	468,621.15	101,238	24,679	504,863	19.08	26,460
2019	1,103,062.27	202,899	49,460	1,197,000	19.39	61,733
2020	128,597.93	19,141	4,666	140,650	19.71	7,136

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 30-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2021	5,888,895.02	652,602	159,084	6,495,368	20.05	323,959
2022	220,038.03	15,441	3,764	244,879	20.39	12,010
2023	130,321.40	3,193	778	146,485	20.76	7,056
	39,322,117.53	13,652,737	3,328,106	41,105,886		2,360,389
	97,151,354.89	36,111,718	14,447,255	95,333,776		5,560,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 5.72

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIGBY						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -3						
2011	61,243,996.60	30,911,738	29,523,512	33,557,804	12.79	2,623,753
2016	240,801.14	90,869	86,788	161,237	12.85	12,548
2018	23,570.31	7,228	6,903	17,374	12.88	1,349
2019	245,427.36	65,091	62,168	190,622	12.89	14,788
2020	755,943.46	165,418	157,989	620,633	12.90	48,111
2021	1,696,991.25	282,618	269,926	1,477,975	12.91	114,483
2022	1,825,364.26	195,571	186,788	1,693,337	12.92	131,063
2023	1,689,007.33	64,768	61,859	1,677,818	12.93	129,762
	67,721,101.71	31,783,301	30,355,934	39,396,801		3,075,857

NUTTBY
 INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
 PROBABLE RETIREMENT YEAR.. 12-2035
 NET SALVAGE PERCENT.. -2

2010	110,808,748.93	59,757,408	59,486,488	53,538,436	11.82	4,529,479
2020	133,670.22	30,810	30,670	105,673	11.92	8,865
2021	26,662.72	4,696	4,675	22,521	11.93	1,888
2022	510,533.01	57,777	57,515	463,229	11.94	38,796
2023	316,484.23-	12,964-	12,905-	309,909-		25,934-
	111,163,130.65	59,837,727	59,566,442	53,819,951		4,553,094

SABLE
 INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
 PROBABLE RETIREMENT YEAR.. 12-2039
 NET SALVAGE PERCENT.. -3

2014	12,366,192.32	4,753,642	4,484,113	8,253,065	15.72	525,004
2017	13,667.55	4,076	3,845	10,233	15.78	648
2023	19,844.00	624	589	19,851	15.88	1,250
	12,399,703.87	4,758,342	4,488,546	8,283,148		526,902

NOVA SCOTIA POWER, INC.

ACCOUNT 350.10 LAND RIGHTS - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R5						
NET SALVAGE PERCENT.. 0						
1952	1,007,875.08	849,518	818,655	189,220	12.57	15,053
1953	35,433.64	29,578	28,503	6,931	13.22	524
1954	32,300.51	26,692	25,722	6,579	13.89	474
1955	28,895.21	23,629	22,771	6,124	14.58	420
1956	44,512.50	35,999	34,691	9,822	15.30	642
1957	543,922.17	434,931	419,130	124,792	16.03	7,785
1958	126,033.46	99,582	95,964	30,069	16.79	1,791
1959	185,336.93	144,655	139,400	45,937	17.56	2,616
1960	232,400.49	179,092	172,586	59,814	18.35	3,260
1961	167,683.78	127,524	122,891	44,793	19.16	2,338
1962	10,850.76	8,141	7,845	3,006	19.98	150
1963	165,175.64	122,189	117,750	47,426	20.82	2,278
1964	205,703.28	150,009	144,559	61,144	21.66	2,823
1965	299,475.44	215,137	207,321	92,154	22.53	4,090
1966	65,814.72	46,564	44,872	20,943	23.40	895
1967	579,899.84	403,831	389,160	190,740	24.29	7,853
1968	143,387.95	98,257	94,687	48,701	25.18	1,934
1969	825,237.02	556,111	535,907	289,330	26.09	11,090
1970	43,308.22	28,692	27,650	15,658	27.00	580
1971	1,496,122.57	973,796	938,418	557,705	27.93	19,968
1972	115,554.61	73,868	71,184	44,371	28.86	1,537
1973	983,615.89	617,219	594,795	388,821	29.80	13,048
1975	168,748.84	101,882	98,181	70,568	31.70	2,226
1976	299,176.67	177,038	170,606	128,571	32.66	3,937
1977	1,014,171.46	587,834	566,478	447,693	33.63	13,312
1978	1,932,764.61	1,096,844	1,056,995	875,770	34.60	25,311
1979	2,025,213.62	1,124,500	1,083,646	941,568	35.58	26,463
1980	5,485,916.18	2,978,852	2,870,629	2,615,287	36.56	71,534
1981	550,514.38	292,114	281,501	269,013	37.55	7,164
1982	1,438,527.41	745,704	718,612	719,915	38.53	18,685
1983	1,421,956.80	719,510	693,370	728,587	39.52	18,436
1984	3,359,198.98	1,657,765	1,597,538	1,761,661	40.52	43,476
1985	2,085,670.01	1,003,458	967,002	1,118,668	41.51	26,949
1986	1,931,383.64	905,085	872,203	1,059,181	42.51	24,916
1987	1,990,273.19	908,062	875,072	1,115,201	43.50	25,637
1988	992,390.97	440,373	424,374	568,017	44.50	12,764
1989	62,273.62	26,855	25,879	36,395	45.50	800
1990	2,093,455.83	876,635	844,786	1,248,670	46.50	26,853
1991	1,954,380.88	793,967	765,122	1,189,259	47.50	25,037
1992	6,187,390.43	2,436,285	2,347,773	3,839,617	48.50	79,167
1993	2,052,887.43	782,663	754,228	1,298,659	49.50	26,236
1994	350,232.78	129,148	124,456	225,777	50.50	4,471

NOVA SCOTIA POWER, INC.

ACCOUNT 350.10 LAND RIGHTS - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R5						
NET SALVAGE PERCENT.. 0						
1995	228,947.04	81,562	78,599	150,348	51.50	2,919
1996	957,577.17	329,167	317,208	640,369	52.50	12,198
1997	523,505.95	173,411	167,111	356,395	53.50	6,662
1998	1,916,270.26	610,811	588,620	1,327,650	54.50	24,361
1999	55,667.01	17,048	16,429	39,238	55.50	707
2001	2,922,800.15	822,038	792,173	2,130,627	57.50	37,054
2002	287,368.00	77,230	74,424	212,944	58.50	3,640
2003	52,901.67	13,556	13,064	39,838	59.50	670
2004	236.91	58	56	181	60.50	3
2008	15,021.54	2,910	2,804	12,218	64.50	189
2009	188,475.97	34,161	32,920	155,556	65.50	2,375
2010	26,077.08	4,401	4,241	21,836	66.50	328
2011	633,088.67	98,920	95,326	537,763	67.50	7,967
2012	469,846.15	67,540	65,086	404,760	68.50	5,909
2013	302,156.58	39,658	38,217	263,940	69.50	3,798
2014	138,340.45	16,428	15,831	122,509	70.50	1,738
2015	674,519.35	71,668	69,064	605,455	71.50	8,468
2016	5,957,959.96	558,559	538,266	5,419,694	72.50	74,754
2017	303,864.31	24,689	23,792	280,072	73.50	3,811
2018	19,961,152.02	1,372,329	1,322,473	18,638,679	74.50	250,184
2020	3,122,948.67	136,629	131,665	2,991,284	76.50	39,102
2021	6,584,267.23	205,758	198,283	6,385,984	77.50	82,400
2022	5,248,913.54	98,417	94,841	5,154,073	78.50	65,657
2023	5,315,623.41	33,223	32,016	5,283,607	79.50	66,460
	100,622,596.53	27,919,759	26,905,421	73,717,175		1,285,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.3 1.28

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
1967	25,823.80	26,402	28,059	2,930	6.66	440
1968	23,586.93	23,945	25,448	2,856	6.93	412
1969	161,121.36	162,325	172,514	20,832	7.22	2,885
1970	135,874.69	135,802	144,326	18,724	7.52	2,490
1971	198,854.75	197,052	209,421	29,205	7.84	3,725
1972	136,423.92	133,986	142,396	21,313	8.17	2,609
1973	1,360,957.22	1,323,945	1,407,046	226,103	8.52	26,538
1974	286,509.52	275,967	293,289	50,522	8.88	5,689
1975	264,240.15	251,838	267,645	49,443	9.26	5,339
1976	1,346,503.69	1,268,584	1,348,210	267,594	9.67	27,673
1977	1,155,559.51	1,075,752	1,143,274	243,397	10.09	24,123
1978	2,139,941.79	1,967,034	2,090,500	477,430	10.53	45,340
1979	14,504,233.71	13,158,241	13,984,154	3,420,926	10.98	311,560
1980	14,494,876.28	12,964,159	13,777,890	3,615,962	11.46	315,529
1981	10,913,421.24	9,615,423	10,218,961	2,877,144	11.96	240,564
1982	969,019.52	840,338	893,084	269,739	12.48	21,614
1983	1,676,969.10	1,430,569	1,520,363	492,000	13.01	37,817
1984	4,273,703.48	3,581,911	3,806,739	1,321,705	13.57	97,399
1985	11,570,124.76	9,521,472	10,119,113	3,765,037	14.14	266,269
1986	2,411,606.36	1,946,658	2,068,845	825,083	14.73	56,014
1987	4,610,840.15	3,648,078	3,877,059	1,655,949	15.33	108,020
1988	5,410,623.53	4,191,459	4,454,547	2,038,201	15.95	127,787
1989	3,542,074.01	2,683,461	2,851,896	1,398,593	16.59	84,303
1990	16,468,402.10	12,191,031	12,956,234	6,805,849	17.24	394,771
1991	22,705,592.87	16,408,515	17,438,440	9,808,271	17.90	547,948
1992	19,478,486.97	13,723,217	14,584,592	8,789,592	18.58	473,067
1993	19,833,249.96	13,608,307	14,462,469	9,337,431	19.27	484,558
1994	7,059,258.95	4,711,801	5,007,550	3,463,561	19.97	173,438
1995	5,329,836.10	3,455,141	3,672,012	2,723,791	20.69	131,648
1996	11,104,812.19	6,982,706	7,420,994	5,904,781	21.42	275,667
1997	11,676,970.85	7,112,116	7,558,527	6,453,838	22.16	291,238
1998	3,939,165.00	2,320,436	2,466,084	2,260,914	22.91	98,687
1999	1,883,001.79	1,071,051	1,138,278	1,121,324	23.67	47,373
2000	5,644,027.88	3,094,440	3,288,671	3,484,162	24.44	142,560
2001	5,276,163.95	2,783,029	2,957,713	3,373,684	25.22	133,770
2002	3,632,626.20	1,838,603	1,954,008	2,405,143	26.02	92,434
2003	5,072,542.30	2,459,169	2,613,525	3,473,526	26.82	129,513
2004	5,121,884.86	2,372,457	2,521,371	3,624,891	27.63	131,194
2005	4,357,328.53	1,923,046	2,043,751	3,185,043	28.45	111,952
2006	4,721,280.64	1,979,142	2,103,368	3,562,169	29.28	121,659
2007	4,390,423.30	1,742,138	1,851,488	3,417,020	30.12	113,447
2008	5,612,284.15	2,099,758	2,231,555	4,503,186	30.97	145,405

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
2009	12,767,090.30	4,483,853	4,765,294	10,555,214	31.83	331,612
2010	20,431,341.95	6,707,037	7,128,023	17,389,587	32.69	531,954
2011	42,369,920.92	12,914,352	13,724,957	37,118,948	33.57	1,105,718
2012	23,293,152.63	6,553,016	6,964,334	20,987,449	34.45	609,215
2013	16,852,249.57	4,345,656	4,618,423	15,604,276	35.33	441,672
2014	27,429,137.78	6,414,798	6,817,440	26,097,525	36.23	720,329
2015	20,549,691.97	4,312,723	4,583,423	20,076,207	37.13	540,700
2016	25,291,827.97	4,700,941	4,996,008	25,354,186	38.03	666,689
2017	24,759,438.51	3,994,391	4,245,110	25,466,216	38.95	653,818
2018	40,902,987.22	5,606,327	5,958,224	43,125,361	39.86	1,081,921
2019	21,303,689.07	2,391,808	2,541,936	23,022,491	40.79	564,415
2020	16,773,428.23	1,471,566	1,563,933	18,564,181	41.71	445,077
2021	17,191,594.37	1,077,294	1,144,913	19,485,000	42.65	456,858
2022	17,079,183.93	642,109	682,413	19,812,608	43.59	454,522
2023	14,993,999.34	187,845	199,636	17,793,164	44.53	399,577
	586,908,961.82	238,104,220	253,049,476	451,241,279		14,858,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 2.53

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -40						
1978	378,679.49	349,990	487,017	43,134	20.39	2,115
1979	310,250.02	282,545	393,166	41,184	20.97	1,964
1980	1,986,429.27	1,780,758	2,477,952	303,049	21.58	14,043
1981	2,493,549.07	2,199,310	3,060,374	430,595	22.20	19,396
1982	1,155,702.34	1,002,341	1,394,773	223,210	22.83	9,777
1983	81,154.89	69,155	96,230	17,387	23.48	741
1984	1,649.75	1,380	1,920	390	24.15	16
1985	1,742,631.84	1,429,655	1,989,387	450,298	24.84	18,128
1986	2,135,288.39	1,716,904	2,389,099	600,305	25.54	23,505
1987	434,798.85	342,301	476,317	132,401	26.26	5,042
1988	673,883.31	518,890	722,043	221,394	27.00	8,200
1989	1,704,967.29	1,282,988	1,785,298	601,656	27.75	21,681
1990	2,015,789.19	1,480,674	2,060,381	761,724	28.52	26,708
1991	7,636,049.66	5,468,175	7,609,050	3,081,420	29.31	105,132
1992	20,801,682.41	14,507,884	20,187,946	8,934,409	30.11	296,726
1993	15,986,302.33	10,847,314	15,094,206	7,286,617	30.92	235,660
1994	144,873.37	95,495	132,883	69,940	31.75	2,203
1995	6,294.58	4,024	5,599	3,213	32.60	99
1996	4,334,413.63	2,684,138	3,735,020	2,333,159	33.46	69,730
1997	112,960.12	67,659	94,149	63,995	34.33	1,864
1998	283,293.18	163,868	228,025	168,585	35.21	4,788
1999	138,437.51	77,170	107,383	86,430	36.11	2,394
2000	388,615.00	208,375	289,957	254,104	37.02	6,864
2001	14,323.99	7,376	10,264	9,790	37.93	258
2002	289,935.29	143,014	199,006	206,903	38.86	5,324
2003	189,916.20	89,515	124,561	141,322	39.80	3,551
2004	108,392.59	48,712	67,783	83,967	40.74	2,061
2005	699,588.89	298,724	415,679	563,745	41.70	13,519
2006	391,310.37	158,324	220,310	327,525	42.66	7,678
2007	269,379.22	102,957	143,266	233,865	43.62	5,361
2008	124,508.32	44,768	62,295	112,017	44.59	2,512
2009	190,864.55	64,264	89,424	177,786	45.57	3,901
2010	494,639.11	155,237	216,015	476,480	46.55	10,236
2011	1,178,626.39	342,671	476,832	1,173,245	47.54	24,679
2012	702,701.43	188,070	261,702	722,080	48.53	14,879
2013	1,521,494.50	372,063	517,732	1,612,360	49.52	32,560
2014	1,268,021.72	280,788	390,721	1,384,509	50.51	27,411
2015	3,662,228.16	725,487	1,009,527	4,117,592	51.51	79,938
2016	3,618,496.26	633,237	881,159	4,184,736	52.50	79,709
2017	3,118,366.18	472,938	658,101	3,707,612	53.50	69,301
2018	5,188,746.68	665,913	926,628	6,337,617	54.50	116,287
2019	5,631,286.43	591,285	822,782	7,061,019	55.50	127,226

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -40						
2020	3,954,881.66	322,964	449,410	5,087,424	56.50	90,043
2021	4,781,197.37	278,925	388,128	6,305,548	57.50	109,662
2022	4,087,154.48	143,050	199,056	5,522,960	58.50	94,410
2023	4,595,115.03	53,588	74,569	6,358,592	59.50	106,867
	111,028,870.31	52,764,863	73,423,125	82,017,293		1,904,149
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 1.72

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -60						
1964	37,483.12	48,245	40,709	19,264	8.80	2,189
1965	40,344.57	51,469	43,430	21,121	9.12	2,316
1966	25,709.82	32,488	27,413	13,723	9.46	1,451
1967	106,222.38	132,943	112,177	57,779	9.80	5,896
1968	52,216.62	64,702	54,596	28,951	10.15	2,852
1969	496,417.27	608,584	513,524	280,744	10.52	26,687
1970	157,326.00	190,805	161,001	90,721	10.89	8,331
1971	613,529.26	735,803	620,871	360,776	11.27	32,012
1972	162,836.00	193,030	162,879	97,659	11.66	8,376
1973	613,687.16	718,750	606,482	375,417	12.06	31,129
1974	49,754.17	57,547	48,558	31,049	12.47	2,490
1975	332,728.71	379,875	320,539	211,827	12.89	16,433
1976	365,353.03	411,405	347,144	237,421	13.33	17,811
1977	837,353.68	929,798	784,564	555,202	13.77	40,320
1978	953,099.15	1,042,736	879,861	645,098	14.23	45,334
1979	1,360,840.18	1,466,071	1,237,072	940,272	14.70	63,964
1980	4,195,460.79	4,448,330	3,753,504	2,959,233	15.18	194,943
1981	1,597,264.19	1,665,142	1,405,048	1,150,575	15.68	73,379
1982	1,093,713.27	1,120,732	945,674	804,267	16.18	49,707
1983	1,035,316.38	1,041,760	879,038	777,468	16.70	46,555
1984	6,377,875.68	6,299,606	5,315,612	4,888,989	17.22	283,913
1985	3,358,916.97	3,253,205	2,745,056	2,629,211	17.76	148,041
1986	1,824,138.87	1,731,064	1,460,673	1,457,949	18.31	79,626
1987	2,760,950.32	2,565,122	2,164,452	2,253,069	18.87	119,400
1988	1,703,177.54	1,547,248	1,305,569	1,419,515	19.45	72,983
1989	171,396.87	152,170	128,401	145,834	20.03	7,281
1990	2,205,913.37	1,912,192	1,613,509	1,915,952	20.62	92,917
1991	2,905,261.00	2,455,387	2,071,857	2,576,561	21.23	121,364
1992	58,225.29	47,947	40,458	52,702	21.84	2,413
1993	4,783,269.32	3,833,427	3,234,648	4,418,583	22.46	196,731
1994	3,600,675.85	2,803,745	2,365,802	3,395,279	23.10	146,982
1995	3,358,643.36	2,538,812	2,142,251	3,231,578	23.74	136,124
1996	2,263,780.26	1,658,898	1,399,779	2,222,269	24.39	91,114
1997	2,478,272.88	1,757,908	1,483,324	2,481,913	25.05	99,078
1998	2,788,256.30	1,911,361	1,612,808	2,848,402	25.72	110,747
1999	2,075,654.00	1,372,688	1,158,275	2,162,771	26.40	81,923
2000	1,924,783.87	1,225,702	1,034,248	2,045,406	27.09	75,504
2001	2,854,358.10	1,747,644	1,474,663	3,092,310	27.78	111,314
2002	2,000,683.38	1,175,153	991,595	2,209,498	28.48	77,581
2003	1,659,734.71	932,983	787,252	1,868,324	29.19	64,006
2004	3,393,404.42	1,821,905	1,537,325	3,892,122	29.90	130,171
2005	1,811,004.72	925,293	780,763	2,116,845	30.63	69,110

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -60						
2006	1,574,994.88	763,835	644,524	1,875,468	31.36	59,804
2007	3,502,866.08	1,607,900	1,356,747	4,247,839	32.09	132,373
2008	6,705,330.01	2,901,423	2,448,223	8,280,305	32.83	252,218
2009	6,118,438.33	2,484,380	2,096,321	7,693,180	33.58	229,100
2010	7,604,998.56	2,885,154	2,434,495	9,733,503	34.33	283,528
2011	16,064,785.58	5,660,459	4,776,299	20,927,358	35.09	596,391
2012	8,262,036.85	2,687,872	2,268,028	10,951,231	35.85	305,474
2013	5,748,020.78	1,712,634	1,445,122	7,751,711	36.62	211,680
2014	8,334,868.48	2,255,215	1,902,952	11,432,838	37.39	305,773
2015	3,401,816.83	826,124	697,084	4,745,823	38.17	124,334
2016	13,446,475.30	2,892,391	2,440,601	19,073,759	38.95	489,699
2017	10,554,375.36	1,973,921	1,665,596	15,221,405	39.74	383,025
2018	32,257,024.98	5,115,190	4,316,200	47,295,040	40.54	1,166,627
2019	17,567,383.94	2,286,009	1,928,936	26,178,878	41.34	633,258
2020	5,737,826.49	583,514	492,369	8,688,153	42.14	206,174
2021	18,083,259.32	1,318,197	1,112,295	27,820,920	42.95	647,751
2022	14,987,768.80	655,385	553,014	23,427,416	43.77	535,239
2023	17,738,738.43	258,560	218,174	28,163,808	44.59	631,617
	268,176,041.83	97,877,838	82,589,384	346,492,283		10,184,563
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.0 3.80

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -20						
1965	4,652.98	5,040	4,942	642	4.38	147
1966	7,374.05	7,935	7,781	1,068	4.65	230
1967	43,170.74	46,141	45,244	6,561	4.92	1,334
1968	35,993.48	38,191	37,448	5,744	5.21	1,102
1969	241,466.90	254,346	249,401	40,359	5.50	7,338
1970	126,586.84	132,325	129,752	22,152	5.80	3,819
1971	477,983.78	495,574	485,938	87,643	6.12	14,321
1972	47,272.53	48,583	47,638	9,089	6.46	1,407
1973	346,078.08	352,447	345,594	69,700	6.81	10,235
1974	12,017.35	12,120	11,884	2,537	7.18	353
1975	101,287.02	101,125	99,159	22,385	7.56	2,961
1976	197,286.79	194,814	191,026	45,718	7.97	5,736
1977	624,822.37	609,824	597,967	151,820	8.40	18,074
1978	4,076,663.87	3,929,888	3,853,477	1,038,520	8.85	117,347
1979	1,468,495.63	1,397,227	1,370,060	392,135	9.32	42,075
1980	4,364,483.64	4,095,631	4,015,998	1,221,382	9.81	124,504
1981	1,384,523.84	1,280,413	1,255,517	405,912	10.32	39,333
1982	1,420,214.88	1,293,344	1,268,197	436,061	10.85	40,190
1983	593,807.31	531,890	521,548	191,021	11.41	16,742
1984	7,745,760.12	6,820,421	6,687,808	2,607,104	11.98	217,621
1985	4,090,564.96	3,537,537	3,468,755	1,439,923	12.57	114,552
1986	2,258,548.39	1,915,854	1,878,603	831,655	13.19	63,052
1987	2,113,657.32	1,757,438	1,723,267	813,122	13.82	58,837
1988	1,023,944.32	833,904	817,690	411,043	14.46	28,426
1989	2,180.44	1,737	1,703	914	15.13	60
1990	3,048,755.12	2,373,163	2,327,021	1,331,485	15.81	84,218
1991	9,630,419.09	7,316,538	7,174,279	4,382,224	16.51	265,428
1992	16,217,282.23	12,013,698	11,780,110	7,680,629	17.22	446,030
1993	3,890,265.69	2,807,200	2,752,618	1,915,701	17.94	106,784
1994	13,555.94	9,514	9,329	6,938	18.68	371
1995	967,605.64	659,520	646,697	514,430	19.44	26,462
1996	2,309,734.32	1,527,501	1,497,801	1,273,880	20.20	63,063
1997	433,729.43	277,819	272,417	248,058	20.98	11,824
1998	300,928.01	186,414	182,789	178,325	21.77	8,191
1999	150,811.03	90,204	88,450	92,523	22.57	4,099
2000	317,569.30	183,088	179,528	201,555	23.38	8,621
2001	801,445.24	444,321	435,682	526,052	24.21	21,729
2002	259,748.32	138,257	135,569	176,129	25.04	7,034
2003	690,473.02	351,868	345,026	483,542	25.89	18,677
2004	354,506.62	172,622	169,266	256,142	26.74	9,579
2005	159,026.20	73,745	72,311	118,520	27.61	4,293
2006	614,167.15	270,398	265,141	471,860	28.49	16,562

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -20						
2007	124,624.18	51,943	50,933	98,616	29.37	3,358
2008	1,323,933.05	520,036	509,925	1,078,795	30.27	35,639
2009	1,641,167.05	605,256	593,488	1,375,912	31.17	44,142
2010	4,270,604.20	1,471,360	1,442,752	3,681,973	32.08	114,775
2011	7,900,263.08	2,528,116	2,478,961	7,001,355	33.00	212,162
2012	4,702,210.63	1,388,093	1,361,104	4,281,549	33.93	126,188
2013	3,773,810.59	1,020,423	1,000,582	3,527,991	34.86	101,205
2014	3,816,818.90	935,365	917,178	3,663,005	35.81	102,290
2015	3,829,122.77	842,392	826,013	3,768,934	36.75	102,556
2016	10,139,123.89	1,971,046	1,932,722	10,234,227	37.71	271,393
2017	10,320,279.35	1,742,104	1,708,231	10,676,104	38.67	276,082
2018	20,996,289.48	3,006,585	2,948,127	22,247,420	39.63	561,378
2019	11,126,364.77	1,305,523	1,280,139	12,071,499	40.60	297,328
2020	4,096,327.77	374,667	367,382	4,548,211	41.57	109,411
2021	6,130,212.75	400,475	392,689	6,963,566	42.55	163,656
2022	5,022,285.13	196,894	193,066	5,833,676	43.53	134,015
2023	6,272,165.07	81,965	80,371	7,446,227	44.51	167,293
	178,454,462.64	77,031,862	75,534,094	138,611,261		4,855,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.5 2.72

NOVA SCOTIA POWER, INC.

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. 0						
1995	17,397.00	7,542	8,812	8,585	36.82	233
1996	617.00	259	303	314	37.76	8
1997	1,078,033.00	436,021	509,442	568,591	38.71	14,688
1999	83.00	31	36	47	40.63	1
2001	149,543.00	51,580	60,266	89,277	42.58	2,097
2011	2,417.39	465	543	1,874	52.50	36
2012	9,862.32	1,745	2,039	7,823	53.50	146
2013	4,352.86	703	821	3,532	54.50	65
2014	3,605.03	527	616	2,989	55.50	54
2018	22,677.14	1,919	2,242	20,435	59.50	343
2019	629.72	44	51	579	60.50	10
2020	373,483.15	20,112	23,499	349,984	61.50	5,691
2021	39,371.92	1,514	1,769	37,603	62.50	602
2022	28,749.27	664	776	27,973	63.50	441
2023	5,317.00	41	48	5,269	64.50	82
	1,736,138.80	523,167	611,263	1,124,876		24,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.9						1.41

NOVA SCOTIA POWER, INC.

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S3						
NET SALVAGE PERCENT.. -10						
1995	17,901.73	11,802	11,652	8,040	18.03	446
1996	10,674.65	6,839	6,752	4,990	18.79	266
1997	28,796.78	17,894	17,666	14,010	19.58	716
1998	514.64	310	306	260	20.39	13
1999	26,730.92	15,532	15,334	14,070	21.23	663
2000	19,148.05	10,723	10,586	10,477	22.09	474
2002	411.12	212	209	243	23.86	10
2004	3,522.68	1,661	1,640	2,235	25.71	87
2010	70,990.69	23,393	23,095	54,995	31.52	1,745
2011	98,293.64	30,011	29,629	78,494	32.51	2,414
2012	445,574.02	125,145	123,550	366,581	33.51	10,939
2013	5,609.58	1,440	1,422	4,749	34.50	138
2015	9,354.93	1,944	1,919	8,371	36.50	229
2016	52,956.44	9,709	9,585	48,667	37.50	1,298
2018	690,540.12	92,838	91,655	667,939	39.50	16,910
2019	626,288.41	68,892	68,014	620,903	40.50	15,331
2020	5,196,639.51	444,614	438,949	5,277,354	41.50	127,165
2022	41,146.34	1,509	1,490	43,771	43.50	1,006
2023	452.24	6	6	492	44.50	11
	7,345,546.49	864,474	853,459	7,226,642		179,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.2 2.45

NOVA SCOTIA POWER, INC.

ACCOUNT 359.00 ROADS, TRAILS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
NET SALVAGE PERCENT.. 0						
1953	1,331.00	1,144	1,151	180	8.42	21
1954	233.00	199	200	33	8.70	4
1955	688.00	585	589	99	8.99	11
1957	25,565.00	21,475	21,614	3,951	9.60	412
1959	12.00	10	10	2	10.25	
1960	772.00	636	640	132	10.59	12
1961	110.00	90	91	19	10.93	2
1964	1,335.00	1,067	1,074	261	12.05	22
1968	1,771.00	1,366	1,375	396	13.71	29
1969	3,296.00	2,518	2,534	762	14.16	54
1971	5,820.00	4,355	4,383	1,437	15.10	95
1977	1,604.00	1,114	1,121	483	18.33	26
1978	670.00	459	462	208	18.93	11
1979	21,334.00	14,383	14,476	6,858	19.55	351
1984	58,033.00	35,855	36,086	21,947	22.93	957
1985	453.00	274	276	177	23.66	7
1992	37,969.00	19,421	19,546	18,423	29.31	629
1993	499.00	248	250	249	30.18	8
1995	4,871.00	2,276	2,291	2,580	31.97	81
1997	905.00	395	397	508	33.81	15
2013	441.36	77	78	363	49.50	7
2023	176,470.39	1,470	1,479	174,991	59.50	2,941
	344,182.75	109,417	110,123	234,060		5,695

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 1.65

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R5						
NET SALVAGE PERCENT.. 0						
1952	1,306,789.32	1,224,762	1,232,986	73,803	4.08	18,089
1953	205,188.19	191,363	192,648	12,540	4.38	2,863
1954	56,156.81	52,096	52,446	3,711	4.70	790
1955	58,406.29	53,869	54,231	4,175	5.05	827
1956	32,249.85	29,561	29,759	2,491	5.42	460
1957	25,848.96	23,539	23,697	2,152	5.81	370
1958	46,045.18	41,632	41,912	4,133	6.23	663
1959	6,204.59	5,567	5,604	601	6.68	90
1960	15,391.79	13,696	13,788	1,604	7.16	224
1961	17,783.49	15,688	15,793	1,990	7.66	260
1962	6,014.30	5,256	5,291	723	8.19	88
1963	7,718.93	6,680	6,725	994	8.75	114
1964	3,802.88	3,256	3,278	525	9.34	56
1965	6,050.35	5,124	5,158	892	9.95	90
1966	39,703.38	33,235	33,458	6,245	10.59	590
1967	5,670.77	4,688	4,719	952	11.26	85
1968	14,335.16	11,697	11,776	2,559	11.96	214
1969	10,691.53	8,606	8,664	2,028	12.68	160
1970	4,196.49	3,329	3,351	845	13.43	63
1971	84,100.01	65,728	66,169	17,931	14.20	1,263
1972	74,059.49	56,980	57,363	16,696	14.99	1,114
1973	20,418.56	15,455	15,559	4,860	15.80	308
1974	10,060.55	7,488	7,538	2,523	16.62	152
1975	27,380.33	20,021	20,155	7,225	17.47	414
1976	152,365.54	109,398	110,133	42,233	18.33	2,304
1977	124,954.16	88,025	88,616	36,338	19.21	1,892
1978	163,248.36	112,792	113,549	49,699	20.09	2,474
1979	561,084.36	379,809	382,359	178,725	21.00	8,511
1980	278,647.75	184,721	185,961	92,687	21.91	4,230
1981	134,121.33	87,014	87,598	46,523	22.83	2,038
1982	340,270.01	215,837	217,286	122,984	23.77	5,174
1983	119,017.98	73,773	74,268	44,750	24.71	1,811
1984	163,439.65	98,894	99,558	63,882	25.67	2,489
1985	130,151.20	76,830	77,346	52,805	26.63	1,983
1986	236,838.12	136,272	137,187	99,651	27.60	3,611
1987	223,135.94	125,059	125,899	97,237	28.57	3,403
1988	332,054.31	181,096	182,312	149,742	29.55	5,067
1989	524,125.22	277,865	279,731	244,394	30.54	8,002
1990	453,323.77	233,425	234,992	218,332	31.53	6,925
1991	591,293.05	295,463	297,447	293,846	32.52	9,036
1992	1,617,241.02	783,489	788,750	828,491	33.51	24,724
1993	882,753.61	414,082	416,862	465,892	34.51	13,500

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R5						
NET SALVAGE PERCENT.. 0						
1994	1,319,736.12	598,962	602,984	716,752	35.50	20,190
1995	512,360.04	224,649	226,157	286,203	36.50	7,841
1996	521,305.86	220,554	222,035	299,271	37.50	7,981
1997	340,263.00	138,722	139,653	200,610	38.50	5,211
1998	251,792.23	98,781	99,444	152,348	39.50	3,857
1999	379,784.09	143,148	144,109	235,675	40.50	5,819
2000	1,019,482.98	368,584	371,059	648,424	41.50	15,625
2001	1,510,222.59	522,764	526,274	983,949	42.50	23,152
2002	574,362.88	189,982	191,258	383,105	43.50	8,807
2003	39,865.63	12,573	12,657	27,209	44.50	611
2004	216,634.89	64,990	65,426	151,209	45.50	3,323
2005	152,151.20	43,305	43,596	108,555	46.50	2,335
2006	383,139.28	103,153	103,846	279,293	47.50	5,880
2007	430,768.91	109,351	110,085	320,684	48.50	6,612
2008	1,060,789.83	252,956	254,655	806,135	49.50	16,286
2009	419,975.22	93,688	94,317	325,658	50.50	6,449
2010	2,265,675.34	470,558	473,718	1,791,957	51.50	34,795
2011	2,161,028.92	415,587	418,378	1,742,651	52.50	33,193
2012	2,791,420.66	493,858	497,174	2,294,247	53.50	42,883
2013	4,095,005.17	661,507	665,949	3,429,056	54.50	62,918
2014	365,526.26	53,422	53,781	311,745	55.50	5,617
2015	2,540,786.05	332,259	334,490	2,206,296	56.50	39,049
2016	3,319,768.94	383,035	385,607	2,934,162	57.50	51,029
2017	3,928,337.11	392,834	395,472	3,532,865	58.50	60,391
2018	18,500,156.73	1,565,483	1,575,995	16,924,162	59.50	284,440
2019	9,328,540.09	645,815	650,151	8,678,389	60.50	143,444
2020	2,944,628.86	158,568	159,633	2,784,996	61.50	45,284
2021	17,095,678.36	657,500	661,915	16,433,763	62.50	262,940
2022	11,848,040.59	273,453	275,289	11,572,752	63.50	182,248
2023	18,707,155.74	143,858	144,823	18,562,332	64.50	287,788
	118,136,716.15	15,607,059	15,711,852	102,424,864		1,812,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.5						1.53

NOVA SCOTIA POWER, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1953	1,035.02	976	1,087			
1956	9.76	9	10			
1957	61,119.18	56,299	64,175			
1958	2,758.98	2,525	2,897			
1959	3,866.97	3,516	4,060			
1960	956.72	864	1,005			
1961	1,363.10	1,222	1,431			
1962	3,639.27	3,238	3,821			
1963	6,377.31	5,628	6,696			
1964	2,262.36	1,980	2,375			
1966	11,894.07	10,223	12,489			
1967	17,031.78	14,499	17,883			
1968	814.36	686	855			
1969	635.14	530	667			
1971	49,207.76	40,085	51,668			
1972	8,676.24	6,982	9,110			
1973	31,733.38	25,208	33,320			
1984	5,310.99	3,515	5,577			
1985	45,782.41	29,682	48,072			
1993	134.53	72	141			
1994	6.98	4	7			
1995	42,678.74	21,380	44,813			
1996	35,437.36	17,191	36,374	835	29.59	28
1997	17,224.97	8,083	17,103	983	30.42	32
2008	30,795.63	8,742	18,497	13,838	40.13	345
2009	48,153.56	12,815	27,115	23,446	41.06	571
2010	107,916.52	26,804	56,715	56,597	41.99	1,348
2015	3,730.67	590	1,248	2,669	46.72	57
2016	33,364.42	4,656	9,852	25,181	47.69	528
2017	8,909.71	1,080	2,285	7,070	48.65	145
2018	70,894.67	7,282	15,408	59,031	49.62	1,190
2019	1,099,569.53	92,572	195,874	958,674	50.59	18,950
2020	175,911.04	11,518	24,371	160,336	51.57	3,109
2021	207,691.43	9,755	20,640	197,436	52.54	3,758
2022	172,135.07	4,864	10,292	170,450	53.52	3,185
2023	109,664.33	1,026	2,171	112,977	54.51	2,073
	2,418,693.96	436,101	750,104	1,789,525		35,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.7 1.46

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1948	24,098.72	20,763	25,304			
1949	20,965.64	17,939	22,014			
1950	21,555.38	18,312	22,633			
1951	46,966.28	39,613	49,315			
1952	31,419.66	26,302	32,991			
1953	113,406.97	94,201	119,077			
1954	175,484.52	144,627	184,259			
1955	111,162.56	90,894	116,721			
1956	208,928.85	169,397	219,375			
1957	550,617.17	442,653	578,148			
1958	2,506,252.51	1,997,121	2,631,565			
1959	525,775.52	415,152	552,064			
1960	546,638.09	427,556	573,970			
1961	768,802.56	595,600	807,243			
1962	971,681.03	745,161	1,020,265			
1963	2,386,787.88	1,811,704	2,506,127			
1964	754,025.15	566,298	791,726			
1965	656,252.06	487,355	689,065			
1966	748,876.80	549,850	786,321			
1967	1,499,557.73	1,088,146	1,574,536			
1968	1,438,099.06	1,030,925	1,510,004			
1969	1,429,686.66	1,012,059	1,501,171			
1970	1,581,814.06	1,105,249	1,660,905			
1971	1,479,023.04	1,019,885	1,552,974			
1972	681,487.12	463,426	715,561			
1973	2,472,386.72	1,657,186	2,596,006			
1976	761,804.76	487,648	799,895			
1977	390,971.48	246,164	410,520			
1978	1,522,652.32	942,708	1,598,785			
1979	1,618,458.19	984,706	1,671,881	27,500	23.13	1,189
1980	2,006,894.51	1,199,209	2,036,074	71,165	23.70	3,003
1981	220,213.02	129,106	219,202	12,022	24.29	495
1982	1,469,480.17	844,983	1,434,652	108,302	24.88	4,353
1983	1,420,894.60	801,037	1,360,039	131,900	25.47	5,179
1984	2,269,760.90	1,253,160	2,127,675	255,574	26.08	9,800
1985	358,981.22	194,017	329,411	47,519	26.69	1,780
1986	1,071,998.56	566,480	961,797	163,801	27.32	5,996
1987	458,532.40	236,791	402,035	79,424	27.95	2,842
1988	6,222,453.93	3,137,293	5,326,646	1,206,931	28.59	42,215
1989	4,707,070.39	2,315,773	3,931,830	1,010,594	29.23	34,574
1990	4,379,963.88	2,099,656	3,564,896	1,034,066	29.89	34,596
1991	2,132,198.49	995,262	1,689,803	549,005	30.55	17,971

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1992	15,434,092.18	7,009,817	11,901,603	4,304,194	31.21	137,911
1993	66,913.79	29,522	50,124	20,135	31.89	631
1994	17,349.53	7,429	12,613	5,604	32.57	172
1995	117,672.48	48,838	82,919	40,637	33.26	1,222
1996	94,360.02	37,920	64,382	34,696	33.95	1,022
1997	87,534.93	34,007	57,739	34,173	34.65	986
1998	245,425.91	92,021	156,238	101,459	35.36	2,869
1999	52,093.92	18,826	31,964	22,735	36.07	630
2000	296,803.02	103,182	175,187	136,456	36.79	3,709
2001	313,872.61	104,802	177,938	151,628	37.51	4,042
2002	303,436.62	97,090	164,844	153,764	38.24	4,021
2003	147,830.97	45,212	76,763	78,460	38.98	2,013
2004	54,085.07	15,787	26,804	29,985	39.71	755
2005	143,409.93	39,807	67,586	82,994	40.46	2,051
2006	130,137.96	34,261	58,170	78,475	41.21	1,904
2007	200,432.33	49,897	84,718	125,736	41.96	2,997
2008	166,963.68	39,142	66,457	108,855	42.72	2,548
2009	238,966.97	52,554	89,229	161,686	43.48	3,719
2011	50,844.10	9,697	16,464	36,922	45.01	820
2012	59,584.00	10,476	17,787	44,776	45.79	978
2013	67,295.13	10,830	18,388	52,272	46.57	1,122
2014	95,274.19	13,914	23,624	76,414	47.35	1,614
2015	51,715.76	6,773	11,499	42,803	48.14	889
2016	546,513.08	63,329	107,523	466,316	48.93	9,530
2017	226,042.97	22,785	38,685	198,660	49.72	3,996
2018	727,591.98	62,225	105,649	658,323	50.52	13,031
2019	322,592.92	22,603	38,376	300,347	51.33	5,851
2020	577,179.59	31,514	53,506	552,533	52.14	10,597
2021	485,117.86	18,984	32,232	477,142	52.95	9,011
2022	93,294.98	2,190	3,718	94,242	53.77	1,753
2023	356,635.12	2,790	4,737	369,730	54.59	6,773
	74,535,144.16	40,609,591	64,521,947	13,739,954		403,160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 0.54

NOVA SCOTIA POWER, INC.

ACCOUNT 362.10 SCADA EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -5						
1996	8,409.00	8,565	8,829			
1997	13,861.00	13,933	14,554			
1998	10,082.00	10,000	10,586			
2001	108,789.00	103,568	114,228			
2002	91,234.00	85,577	95,796			
2003	7,370.00	6,805	7,738			
2004	71,877.00	65,207	75,471			
2007	92,245.00	78,389	96,857			
2013	0.01					
2015	5,999.44	3,347	6,299			
2016	15,094.00	7,576	15,849			
2017	23,218.87	10,256	23,523	857	8.69	99
2018	151.95	57	131	29	9.60	3
2022	24,761.32	2,600	5,963	20,036	13.50	1,484
2023	1.37		0	1	14.50	
	473,093.96	395,880	475,824	20,924		1,586
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 0.34						

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -5						
2003	298,202.77	275,330	313,113			
2015	305.51	170	321			
2017	1,141.71	504	1,199			
2018	7,473.36	2,825	7,847			
2020	17,691.94	4,310	18,577			
2021	55,736.77	9,754	43,949	14,575	12.50	1,166
2022	3,781.26	397	1,789	2,181	13.50	162
2023	9,015.20	316	1,424	8,042	14.50	555
	393,348.52	293,606	388,219	24,797		1,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.2	0.48

NOVA SCOTIA POWER, INC.

ACCOUNT 362.30 STATION EQUIPMENT - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -5						
1995	378.87	391	398			
1996	789.05	804	829			
1997	150,708.96	151,492	158,244			
1999	28,920.51	28,302	30,367			
2000	2,528.31	2,441	2,655			
2001	17,469.42	16,631	18,343			
2002	7,838.79	7,353	8,231			
2003	104,612.26	96,588	109,843			
2004	82,905.95	75,212	87,051			
2007	11,740.47	9,977	12,327			
2008	73,815.83	60,972	77,507			
2010	22,119.08	17,032	23,225			
2011	804,896.53	592,165	845,141			
2012	2,097,341.56	1,465,195	2,202,209			
2013	1,171,202.93	768,196	1,229,763			
2015	1,129,878.90	630,355	1,186,373			
2016	1,565,547.09	785,748	1,643,824			
2017	2,274,405.51	1,004,613	2,197,129	190,997	8.69	21,979
2018	872,773.19	329,908	721,522	194,890	9.60	20,301
2019	5,047.91	1,576	3,447	1,853	10.54	176
2020	101,987.14	24,844	54,335	52,751	11.52	4,579
2021	686,505.00	120,141	262,753	458,077	12.50	36,646
2022	54,852.24	5,759	12,595	45,000	13.50	3,333
2023	1,854,786.11	64,911	141,963	1,805,562	14.50	124,522
	13,123,051.61	6,260,606	11,030,074	2,749,130		211,536

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 1.61

NOVA SCOTIA POWER, INC.

ACCOUNT 363.10 ENERGY STORAGE EQUIPMENT - EV CHARGERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2021	923,653.70	153,945	156,290	767,364	12.50	61,389
2023	63,440.58	2,114	2,146	61,295	14.50	4,227
	987,094.28	156,059	158,436	828,658		65,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6						6.65

NOVA SCOTIA POWER, INC.

ACCOUNT 363.20 ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S3						
NET SALVAGE PERCENT.. 0						
2022	1,123,202.10	67,392	64,625	1,058,577	23.50	45,046
	1,123,202.10	67,392	64,625	1,058,577		45,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5						4.01

NOVA SCOTIA POWER, INC.

ACCOUNT 363.30 ENERGY STORAGE EQUIPMENT - BATTERIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2021	394,148.93	98,537	86,827	307,322	7.50	40,976
2022	867,288.81	130,093	114,633	752,656	8.50	88,548
	1,261,437.74	228,630	201,460	1,059,978		129,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2						10.27

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2						
NET SALVAGE PERCENT.. -35						
1955	2,029.64	2,544	2,740			
1956	7,861.70	9,784	10,613			
1957	15,508.53	19,159	20,937			
1958	27,945.04	34,269	37,726			
1959	33,583.51	40,878	45,338			
1960	44,258.06	53,468	59,748			
1961	51,621.64	61,894	69,689			
1962	65,711.97	78,169	88,711			
1963	97,133.41	114,663	131,130			
1964	100,814.98	118,059	136,100			
1965	114,655.51	133,151	154,785			
1966	154,242.83	177,622	208,228			
1967	69,298.24	79,128	93,553			
1968	303,704.69	343,639	410,001			
1969	204,392.55	229,152	275,930			
1970	536,598.10	595,869	724,407			
1971	772,979.39	849,865	1,043,522			
1972	622,921.64	677,843	840,944			
1973	1,252,013.21	1,347,847	1,690,218			
1974	922,221.04	981,806	1,244,998			
1975	1,650,229.89	1,736,133	2,227,810			
1976	4,204,777.87	4,370,867	5,676,450			
1977	3,679,484.09	3,776,293	4,967,304			
1978	3,907,397.14	3,956,240	5,274,986			
1979	6,476,238.17	6,465,653	8,742,922			
1980	5,054,676.27	4,973,468	6,823,813			
1981	4,692,984.89	4,548,340	6,335,530			
1982	4,968,238.19	4,738,648	6,707,122			
1983	4,805,644.82	4,506,626	6,487,621			
1984	5,158,570.03	4,754,997	6,875,334	88,736	13.64	6,506
1985	7,140,062.36	6,460,403	9,341,210	297,874	14.18	21,007
1986	7,585,721.81	6,735,017	9,738,279	502,445	14.72	34,133
1987	8,972,651.24	7,808,696	11,290,731	822,348	15.28	53,819
1988	10,101,201.67	8,610,163	12,449,586	1,187,036	15.85	74,892
1989	11,576,106.78	9,652,789	13,957,137	1,670,607	16.44	101,618
1990	11,411,974.08	9,304,553	13,453,616	1,952,549	17.03	114,653
1991	12,424,766.20	9,892,468	14,303,693	2,469,741	17.64	140,008
1992	24,043,475.17	18,667,643	26,991,872	5,466,819	18.27	299,224
1993	12,750,567.59	9,647,519	13,949,517	3,263,749	18.90	172,685
1994	13,356,961.54	9,833,696	14,218,714	3,813,184	19.55	195,048
1995	10,429,258.33	7,462,134	10,789,630	3,289,869	20.21	162,784
1996	10,038,800.53	6,971,616	10,080,382	3,471,999	20.88	166,283

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2						
NET SALVAGE PERCENT.. -35						
1997	9,387,166.27	6,318,595	9,136,167	3,536,507	21.56	164,031
1998	11,989,497.05	7,806,907	11,288,144	4,897,677	22.26	220,021
1999	10,756,392.30	6,767,572	9,785,351	4,735,779	22.96	206,262
2000	10,801,527.77	6,555,075	9,478,098	5,103,964	23.67	215,630
2001	11,413,449.13	6,664,952	9,636,971	5,771,185	24.40	236,524
2002	8,646,456.93	4,850,948	7,014,071	4,658,646	25.13	185,382
2003	8,298,926.72	4,460,582	6,449,634	4,753,917	25.88	183,691
2004	9,361,992.20	4,811,549	6,957,103	5,681,586	26.63	213,353
2005	10,702,468.16	5,241,710	7,579,080	6,869,252	27.40	250,703
2006	11,640,068.80	5,419,476	7,836,115	7,877,978	28.17	279,658
2007	12,375,776.78	5,458,943	7,893,181	8,814,118	28.95	304,460
2008	11,219,709.55	4,667,276	6,748,496	8,398,112	29.75	282,289
2009	14,152,544.28	5,531,741	7,998,441	11,107,494	30.55	363,584
2010	15,972,402.84	5,841,994	8,447,042	13,115,702	31.35	418,364
2011	18,215,689.41	6,193,535	8,955,341	15,635,840	32.17	486,038
2012	19,168,161.47	6,017,959	8,701,473	17,175,545	33.00	520,471
2013	13,598,750.35	3,915,094	5,660,903	12,697,410	33.83	375,330
2014	7,550,945.89	1,974,738	2,855,308	7,338,469	34.67	211,666
2015	15,331,022.57	3,600,222	5,205,624	15,491,256	35.52	436,128
2016	17,037,469.31	3,546,460	5,127,889	17,872,695	36.37	491,413
2017	16,405,938.77	2,972,042	4,297,328	17,850,689	37.23	479,471
2018	24,470,959.03	3,764,429	5,443,054	27,592,741	38.10	724,219
2019	31,072,273.59	3,921,678	5,670,423	36,277,146	38.98	930,660
2020	26,566,042.66	2,618,801	3,786,570	32,077,588	39.86	804,756
2021	27,341,735.93	1,931,571	2,792,892	34,118,452	40.75	837,263
2022	44,031,567.10	1,866,498	2,698,803	56,743,813	41.65	1,362,396
2023	39,651,841.97	560,459	810,377	52,719,609	42.55	1,239,004
	646,990,061.17	284,103,577	406,226,456	467,210,126		13,965,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.16

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -30						
1971	17,723.91	19,003	21,759	1,282	7.36	174
1972	47,290.59	50,192	57,472	4,006	7.71	520
1973	249,484.03	262,013	300,018	24,311	8.07	3,013
1974	223,999.55	232,683	266,434	24,765	8.44	2,934
1975	403,197.98	414,084	474,147	50,010	8.82	5,670
1976	1,769,392.33	1,795,797	2,056,277	243,933	9.21	26,486
1977	1,470,412.15	1,473,699	1,687,459	224,077	9.62	23,293
1978	1,803,643.95	1,784,228	2,043,030	301,707	10.04	30,050
1979	3,499,046.02	3,414,799	3,910,115	638,645	10.47	60,998
1980	2,373,743.34	2,283,541	2,614,768	471,098	10.92	43,141
1981	2,015,078.67	1,909,821	2,186,840	432,762	11.38	38,028
1982	1,579,748.36	1,473,757	1,687,525	366,148	11.86	30,873
1983	1,659,127.82	1,522,640	1,743,499	413,367	12.35	33,471
1984	1,005,054.84	906,826	1,038,361	268,210	12.85	20,872
1985	2,040,041.86	1,807,826	2,070,051	582,003	13.37	43,531
1986	2,466,473.82	2,145,253	2,456,421	749,995	13.90	53,956
1987	3,500,590.74	2,985,076	3,418,061	1,132,707	14.45	78,388
1988	4,259,466.01	3,558,383	4,074,526	1,462,780	15.01	97,454
1989	5,229,469.09	4,276,477	4,896,779	1,901,531	15.58	122,049
1990	6,336,563.44	5,066,082	5,800,916	2,436,616	16.17	150,687
1991	6,204,789.82	4,845,463	5,548,296	2,517,931	16.77	150,145
1992	11,784,069.83	8,980,015	10,282,564	5,036,727	17.38	289,800
1993	5,782,109.76	4,293,488	4,916,257	2,600,486	18.01	144,391
1994	5,819,856.55	4,206,214	4,816,324	2,749,490	18.65	147,426
1995	4,645,925.21	3,264,339	3,737,831	2,301,872	19.30	119,268
1996	4,527,577.03	3,088,659	3,536,668	2,349,182	19.96	117,694
1997	3,983,751.40	2,633,821	3,015,856	2,163,021	20.64	104,798
1998	5,500,747.86	3,519,279	4,029,750	3,121,222	21.33	146,330
1999	4,586,524.20	2,836,412	3,247,833	2,714,648	22.02	123,281
2000	4,280,799.48	2,553,296	2,923,651	2,641,388	22.73	116,207
2001	5,760,071.78	3,307,266	3,786,984	3,701,109	23.45	157,830
2002	3,523,239.57	1,943,338	2,225,219	2,354,992	24.18	97,394
2003	3,209,303.22	1,696,666	1,942,767	2,229,327	24.92	89,459
2004	5,421,015.68	2,740,069	3,137,515	3,909,805	25.67	152,310
2005	4,697,113.75	2,263,647	2,591,988	3,514,260	26.43	132,965
2006	4,379,295.45	2,006,129	2,297,118	3,395,966	27.20	124,852
2007	6,765,581.02	2,935,944	3,361,802	5,433,453	27.98	194,191
2008	4,980,965.22	2,039,705	2,335,564	4,139,691	28.77	143,889
2009	6,311,434.32	2,430,199	2,782,699	5,422,166	29.56	183,429
2010	14,915,691.58	5,369,201	6,148,002	13,242,397	30.37	436,035
2011	8,061,834.11	2,699,957	3,091,585	7,388,799	31.18	236,972
2012	8,398,399.35	2,596,936	2,973,621	7,944,298	32.01	248,182

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -30						
2013	6,593,166.26	1,869,360	2,140,510	6,430,606	32.84	195,816
2014	6,215,504.45	1,600,679	1,832,857	6,247,299	33.68	185,490
2015	6,386,041.15	1,478,560	1,693,025	6,608,828	34.52	191,449
2016	8,824,570.17	1,808,207	2,070,487	9,401,454	35.38	265,728
2017	11,197,450.61	1,996,304	2,285,868	12,270,818	36.24	338,599
2018	9,470,424.25	1,433,434	1,641,353	10,670,199	37.11	287,529
2019	11,838,894.04	1,473,031	1,686,694	13,703,868	37.98	360,818
2020	19,945,226.86	1,938,437	2,219,607	23,709,188	38.86	610,118
2021	7,817,263.67	544,402	623,367	9,539,076	39.75	239,977
2022	61,534,577.49	2,571,038	2,943,967	77,050,984	40.65	1,895,473
2023	4,196,908.34	58,434	66,909	5,389,071	41.55	129,701
	329,509,671.98	126,404,109	144,738,996	283,623,577		9,223,134
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8						2.80

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1929	4,894.23	4,416	4,894			
1930	422.89	380	423			
1931	814.15	729	814			
1932	31.08	28	31			
1933	176.44	157	176			
1934	969.60	859	970			
1935	359.74	318	360			
1937	333.57	292	334			
1938	90.60	79	91			
1939	461.77	401	462			
1940	314.22	272	314			
1941	183.40	158	183			
1942	1,225.01	1,049	1,225			
1943	43.82	37	44			
1944	39.86	34	40			
1945	78.51	66	79			
1946	144.73	122	145			
1947	224.14	187	224			
1948	201.31	167	201			
1949	195.50	161	196			
1950	578.76	475	579			
1951	44,136.34	36,002	44,136			
1952	28,658.37	23,226	28,579	79	13.27	6
1953	32,843.39	26,444	32,539	304	13.64	22
1954	13,758.49	11,003	13,539	219	14.02	16
1955	39.93	32	39	1	14.42	
1956	3,598.54	2,837	3,491	108	14.82	7
1957	41,525.35	32,485	39,972	1,553	15.24	102
1958	5,436.02	4,219	5,191	245	15.67	16
1959	74,588.21	57,422	70,656	3,932	16.11	244
1960	2,156.34	1,646	2,025	131	16.56	8
1962	12,425.63	9,319	11,467	959	17.50	55
1963	16,839.92	12,512	15,396	1,444	17.99	80
1964	14,696.38	10,812	13,304	1,392	18.50	75
1965	65,242.72	47,516	58,467	6,776	19.02	356
1966	15,522.83	11,187	13,765	1,758	19.55	90
1967	16,692.78	11,900	14,643	2,050	20.10	102
1968	110,427.39	77,836	95,775	14,652	20.66	709
1969	5,803.23	4,042	4,974	829	21.24	39
1970	64,993.45	44,715	55,021	9,972	21.84	457
1971	72,375.15	49,174	60,508	11,867	22.44	529
1972	1,328.79	891	1,096	233	23.07	10

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1973	634,034.42	419,281	515,916	118,118	23.71	4,982
1975	424.15	272	335	89	25.05	4
1976	168,095.46	106,285	130,781	37,314	25.74	1,450
1977	7,996.74	4,975	6,122	1,875	26.45	71
1978	46,335.15	28,351	34,885	11,450	27.17	421
1979	229,119.70	137,733	169,477	59,643	27.92	2,136
1980	20,918.09	12,351	15,198	5,720	28.67	200
1981	92,966.30	53,854	66,266	26,700	29.45	907
1982	338,035.10	192,004	236,257	101,778	30.24	3,366
1983	415,802.18	231,423	284,761	131,041	31.04	4,222
1984	110,578.92	60,250	74,136	36,443	31.86	1,144
1985	1,057,453.92	563,623	693,526	363,928	32.69	11,133
1986	266,793.83	138,962	170,990	95,804	33.54	2,856
1987	57,318.35	29,142	35,859	21,459	34.41	624
1988	68,732.94	34,092	41,949	26,784	35.28	759
1989	48,188.96	23,289	28,657	19,532	36.17	540
1990	144,392.30	67,926	83,581	60,811	37.07	1,640
1991	27,323.93	12,499	15,380	11,944	37.98	314
1992	50,955.91	22,632	27,848	23,108	38.91	594
1994	299,866.15	125,173	154,022	145,844	40.78	3,576
1995	163,455.16	66,013	81,228	82,227	41.73	1,970
1996	6,705.26	2,617	3,220	3,485	42.68	82
1997	1,074.67	405	498	577	43.65	13
1998	880,485.97	319,238	392,815	487,671	44.62	10,929
1999	14,226.63	4,961	6,104	8,123	45.59	178
2000	217.96	73	90	128	46.57	3
2003	771.88	226	278	494	49.53	10
2004	857.60	239	294	564	50.52	11
2005	46,081.26	12,172	14,977	31,104	51.51	604
2006	16,028.97	4,005	4,928	11,101	52.51	211
2008	977,455.34	216,438	266,323	711,132	54.50	13,048
2009	1,446.94	300	369	1,078	55.50	19
2010	233.69	45	55	179	56.50	3
2011	22,350.83	3,991	4,911	17,440	57.50	303
2012	76,916.82	12,637	15,550	61,367	58.50	1,049
2013	115,352.03	17,303	21,291	94,061	59.50	1,581
2015	47,731.53	5,796	7,132	40,600	61.50	660
2016	69,292.32	7,424	9,135	60,157	62.50	963
2017	289,972.71	26,927	33,133	256,840	63.50	4,045
2018	213,096.52	16,743	20,602	192,495	64.50	2,984
2019	309,189.58	19,878	24,459	284,731	65.50	4,347
2020	181,235.49	9,062	11,151	170,084	66.50	2,558

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
2021	101,632.87	3,629	4,465	97,168	67.50	1,440
2022	117,793.97	2,524	3,106	114,688	68.50	1,674
2023	160,827.13	1,148	1,413	159,415	69.50	2,294
	8,554,638.21	3,503,518	4,309,841	4,244,798		94,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.8						1.11

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
NET SALVAGE PERCENT.. -25						
1966	680.65	783	841	10	3.34	3
1967	3,987.95	4,559	4,895	90	3.59	25
1968	10,584.34	12,015	12,900	330	3.86	85
1969	9,458.24	10,663	11,448	375	4.12	91
1970	28,189.83	31,554	33,878	1,359	4.39	310
1971	27,184.34	30,210	32,435	1,545	4.66	332
1972	2,667.30	2,941	3,158	176	4.95	36
1973	50,519.60	55,271	59,342	3,808	5.24	727
1974	310,270.98	336,590	361,379	26,460	5.55	4,768
1975	71,623.54	76,995	82,665	6,864	5.88	1,167
1976	356,871.49	380,024	408,011	38,078	6.22	6,122
1977	233,434.17	246,078	264,201	27,592	6.58	4,193
1978	280,268.02	292,197	313,716	36,619	6.97	5,254
1979	457,367.40	471,386	506,102	65,607	7.37	8,902
1980	347,211.04	353,513	379,548	54,466	7.79	6,992
1981	572,168.95	574,894	617,233	97,978	8.24	11,891
1982	142,999.40	141,680	152,114	26,635	8.71	3,058
1983	343,617.15	335,435	360,139	69,382	9.20	7,542
1984	541,312.03	520,045	558,344	118,296	9.72	12,170
1985	688,617.31	650,494	698,401	162,371	10.26	15,826
1986	479,659.58	445,112	477,893	121,681	10.82	11,246
1987	735,453.87	669,787	719,114	200,203	11.40	17,562
1988	713,931.60	637,443	684,388	208,026	12.00	17,336
1989	806,747.91	705,420	757,372	251,063	12.62	19,894
1990	1,217,514.93	1,041,417	1,118,114	403,780	13.26	30,451
1991	1,121,014.42	936,846	1,005,841	395,427	13.92	28,407
1992	1,263,802.67	1,030,599	1,106,499	473,254	14.60	32,415
1993	470,053.61	373,663	401,182	186,385	15.29	12,190
1994	1,159,896.98	897,543	963,644	486,227	16.00	30,389
1995	1,099,604.38	827,315	888,244	486,261	16.72	29,083
1996	955,917.39	698,166	749,583	445,314	17.46	25,505
1997	880,489.69	623,156	669,049	431,563	18.22	23,686
1998	1,999,257.66	1,369,741	1,470,618	1,028,454	18.98	54,186
1999	1,276,064.42	844,627	906,831	688,250	19.76	34,830
2000	1,554,100.07	991,671	1,064,704	877,921	20.56	42,700
2001	1,266,607.23	778,061	835,362	747,897	21.36	35,014
2002	1,206,383.48	711,615	764,023	743,956	22.18	33,542
2003	1,102,355.06	623,024	668,907	709,037	23.01	30,814
2004	1,706,437.95	921,775	989,660	1,143,387	23.85	47,941
2005	1,522,097.85	783,690	841,406	1,061,216	24.70	42,964
2006	2,032,684.90	993,958	1,067,159	1,473,697	25.57	57,634
2007	2,392,092.04	1,107,778	1,189,362	1,800,753	26.44	68,107

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
NET SALVAGE PERCENT.. -25						
2008	1,954,254.79	853,252	916,091	1,526,727	27.33	55,863
2009	1,275,713.89	523,202	561,734	1,032,908	28.22	36,602
2010	730,246.63	279,931	300,547	612,261	29.12	21,025
2011	2,527,168.05	899,545	965,793	2,193,167	30.04	73,008
2012	2,157,177.12	708,794	760,994	1,935,477	30.96	62,515
2013	4,827,760.09	1,452,613	1,559,593	4,475,107	31.89	140,329
2014	1,797,691.66	491,152	527,324	1,719,791	32.82	52,401
2015	2,419,053.35	592,517	636,154	2,387,663	33.77	70,704
2016	3,767,641.45	816,307	876,425	3,833,127	34.72	110,401
2017	3,174,128.07	597,966	642,004	3,325,656	35.67	93,234
2018	4,091,172.02	653,872	702,027	4,411,938	36.63	120,446
2019	1,490,019.83	195,118	209,488	1,653,037	37.60	43,964
2020	2,712,231.32	276,885	297,277	3,093,012	38.57	80,192
2021	3,927,803.34	286,386	307,477	4,602,277	39.55	116,366
2022	2,847,334.53	124,571	133,745	3,425,423	40.53	84,516
2023	3,871,766.73	56,479	60,639	4,779,070	41.51	115,131
	75,012,364.29	31,348,324	33,657,017	60,108,439		2,092,087
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.7 2.79

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -25						
1967	4,003.08	4,379	5,004			
1968	18,755.15	20,302	23,444			
1969	23,126.45	24,762	28,908			
1970	48,569.77	51,432	60,712			
1971	76,606.56	80,191	95,758			
1972	78,181.72	80,890	97,727			
1973	200,621.37	205,063	250,777			
1974	325,392.74	328,415	406,741			
1975	502,593.52	500,621	628,242			
1976	1,116,196.02	1,097,067	1,395,245			
1977	759,819.56	736,484	949,774			
1978	979,767.93	936,034	1,224,710			
1979	1,589,509.67	1,495,848	1,986,887			
1980	1,399,008.16	1,296,076	1,748,760			
1981	1,457,386.33	1,328,827	1,821,733			
1982	1,540,073.62	1,381,119	1,916,670	8,422	9.89	852
1983	1,454,227.37	1,281,792	1,778,827	38,957	10.32	3,775
1984	1,859,115.80	1,609,460	2,233,554	90,341	10.76	8,396
1985	2,726,888.57	2,316,867	3,215,269	193,342	11.21	17,247
1986	3,424,467.77	2,853,309	3,959,725	320,860	11.67	27,494
1987	4,337,371.78	3,541,139	4,914,272	507,443	12.14	41,799
1988	5,277,774.77	4,220,307	5,856,799	740,419	12.61	58,717
1989	6,506,103.21	5,088,667	7,061,879	1,070,750	13.10	81,737
1990	6,693,132.37	5,117,820	7,102,337	1,264,078	13.59	93,015
1991	6,291,025.28	4,695,779	6,516,643	1,347,139	14.10	95,542
1992	10,593,476.39	7,714,302	10,705,646	2,536,199	14.61	173,593
1993	5,319,144.15	3,772,802	5,235,766	1,413,164	15.14	93,340
1994	5,880,513.12	4,057,554	5,630,936	1,719,705	15.68	109,675
1995	5,096,588.82	3,418,346	4,743,864	1,626,872	16.22	100,300
1996	5,555,666.48	3,615,142	5,016,971	1,927,612	16.78	114,876
1997	6,263,554.28	3,950,502	5,482,372	2,347,071	17.34	135,356
1998	8,769,118.70	5,349,162	7,423,385	3,538,013	17.92	197,434
1999	7,390,042.44	4,354,860	6,043,527	3,194,026	18.50	172,650
2000	8,182,442.70	4,646,502	6,448,258	3,779,795	19.10	197,895
2001	9,693,810.83	5,296,941	7,350,915	4,766,349	19.70	241,947
2002	6,004,285.34	3,150,073	4,371,564	3,133,793	20.31	154,298
2003	11,711,217.17	5,884,887	8,166,846	6,472,175	20.93	309,230
2004	8,654,461.88	4,154,142	5,764,977	5,053,100	21.56	234,374
2005	8,758,727.51	4,003,943	5,556,536	5,391,873	22.20	242,877
2006	9,053,650.32	3,931,887	5,456,539	5,860,524	22.84	256,590
2007	12,407,688.79	5,095,993	7,072,046	8,437,565	23.50	359,045
2008	12,932,209.12	5,011,231	6,954,416	9,210,845	24.15	381,401

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -25						
2009	10,761,646.93	3,912,666	5,429,865	8,022,194	24.82	323,215
2010	17,681,226.83	6,005,208	8,333,824	13,767,710	25.49	540,122
2011	19,057,786.48	6,016,781	8,349,884	15,472,349	26.16	591,451
2012	16,000,066.53	4,662,819	6,470,902	13,529,181	26.84	504,068
2013	14,588,288.84	3,897,079	5,408,234	12,827,127	27.52	466,102
2014	19,819,955.77	4,806,339	6,670,074	18,104,871	28.21	641,789
2015	17,737,894.25	3,864,422	5,362,914	16,809,454	28.90	581,642
2016	21,089,447.80	4,067,364	5,644,550	20,717,260	29.60	699,907
2017	17,266,834.92	2,898,454	4,022,376	17,561,168	30.30	579,577
2018	26,641,463.55	3,796,409	5,268,527	28,033,302	31.01	904,008
2019	26,600,229.79	3,115,884	4,324,118	28,926,169	31.72	911,922
2020	27,035,289.25	2,471,701	3,430,143	30,363,969	32.44	936,004
2021	31,872,771.09	2,094,439	2,906,591	36,934,373	33.16	1,113,823
2022	42,039,786.77	1,666,352	2,312,507	50,237,226	33.89	1,482,361
2023	56,306,928.72	743,955	1,032,435	69,351,226	34.63	2,002,634
	555,455,934.13	171,720,791	237,671,905	456,648,012		16,182,080
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 2.91

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S2.5						
NET SALVAGE PERCENT.. -65						
1952	1,688.32	2,520	2,786			
1953	3,235.64	4,808	5,339			
1954	5,441.74	8,049	8,979			
1955	8,660.92	12,751	14,291			
1956	9,264.03	13,572	15,286			
1957	14,701.53	21,432	24,258			
1958	17,363.64	25,182	28,650			
1959	23,078.02	33,295	38,079			
1960	31,220.11	44,795	51,513			
1961	33,404.67	47,665	55,118			
1962	40,744.85	57,803	67,229			
1963	60,838.85	85,786	100,384			
1964	52,828.65	74,038	87,167			
1965	62,157.91	86,557	102,561			
1966	66,318.49	91,735	109,426			
1967	84,208.84	115,671	138,945			
1968	60,069.37	81,914	99,114			
1969	115,356.91	156,158	190,339			
1970	164,218.83	220,551	270,961			
1971	214,099.91	285,187	353,265			
1972	112,008.62	147,929	184,814			
1973	604,734.76	791,594	997,812			
1974	258,339.70	335,058	426,261			
1975	1,213,510.16	1,558,444	2,002,292			
1976	1,656,448.85	2,105,666	2,733,141			
1977	2,143,602.59	2,696,177	3,536,944			
1978	1,532,994.86	1,906,567	2,509,878	19,564	11.82	1,655
1979	1,958,091.16	2,406,984	3,168,646	62,204	12.24	5,082
1980	1,771,850.34	2,151,238	2,831,973	91,580	12.68	7,222
1981	1,870,844.16	2,241,856	2,951,266	135,627	13.14	10,322
1982	1,675,375.71	1,980,560	2,607,285	157,085	13.61	11,542
1983	1,610,833.44	1,877,124	2,471,118	186,757	14.10	13,245
1984	1,906,158.53	2,187,837	2,880,153	265,009	14.61	18,139
1985	2,352,786.61	2,657,607	3,498,576	383,522	15.14	25,332
1986	2,513,264.31	2,792,223	3,675,790	471,096	15.68	30,044
1987	2,757,768.01	3,009,853	3,962,286	588,031	16.25	36,187
1988	3,271,951.45	3,504,687	4,613,705	785,015	16.84	46,616
1989	3,566,696.67	3,746,834	4,932,477	952,573	17.44	54,620
1990	3,958,853.16	4,073,030	5,361,894	1,170,214	18.07	64,760
1991	3,573,737.05	3,596,966	4,735,185	1,161,481	18.72	62,045
1992	5,866,905.25	5,769,902	7,595,721	2,084,673	19.39	107,513
1993	3,214,691.69	3,085,318	4,061,632	1,242,609	20.08	61,883

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S2.5						
NET SALVAGE PERCENT.. -65						
1994	4,097,793.26	3,832,879	5,045,750	1,715,609	20.79	82,521
1995	3,717,145.81	3,382,264	4,452,543	1,680,748	21.53	78,065
1996	3,510,134.50	3,103,378	4,085,406	1,706,316	22.28	76,585
1997	3,451,728.68	2,960,387	3,897,167	1,798,185	23.05	78,012
1998	4,058,281.64	3,370,381	4,436,899	2,259,266	23.84	94,768
1999	3,528,157.13	2,830,685	3,726,423	2,095,036	24.66	84,957
2000	3,491,340.17	2,701,543	3,556,415	2,204,296	25.49	86,477
2001	3,905,745.61	2,908,072	3,828,298	2,616,182	26.34	99,324
2002	2,915,734.40	2,084,734	2,744,424	2,066,538	27.20	75,976
2003	2,687,284.52	1,840,118	2,422,402	2,011,617	28.08	71,639
2004	2,909,267.70	1,902,116	2,504,019	2,296,273	28.98	79,236
2005	2,900,154.00	1,805,429	2,376,736	2,408,518	29.89	80,579
2006	2,690,010.13	1,589,522	2,092,508	2,346,009	30.81	76,144
2007	3,089,888.42	1,725,984	2,272,152	2,826,164	31.75	89,013
2008	2,471,568.25	1,300,747	1,712,354	2,365,734	32.69	72,369
2009	2,633,976.41	1,300,211	1,711,648	2,634,413	33.64	78,312
2010	632,336.66	291,054	383,155	660,200	34.61	19,075
2011	2,018,834.46	861,916	1,134,659	2,196,418	35.58	61,732
2012	1,830,508.45	719,837	947,621	2,072,718	36.56	56,694
2013	2,178,866.87	783,451	1,031,365	2,563,765	37.54	68,294
2014	1,745,225.82	568,725	748,692	2,130,931	38.52	55,320
2015	2,077,530.84	605,612	797,251	2,630,675	39.52	66,566
2016	2,152,501.57	554,196	729,565	2,822,063	40.51	69,663
2017	3,350,269.24	748,594	985,478	4,542,466	41.50	109,457
2018	2,344,835.24	443,308	583,588	3,285,390	42.50	77,303
2019	1,969,988.13	304,733	401,162	2,849,318	43.50	65,502
2020	3,312,394.05	398,541	524,655	4,940,795	44.50	111,029
2021	4,079,034.22	350,520	461,438	6,268,968	45.50	137,780
2022	14,734,144.36	759,729	1,000,136	23,311,202	46.50	501,316
2023	4,668,035.89	80,258	105,655	7,596,604	47.50	159,929
	149,613,064.74	102,201,847	134,202,103	112,659,454		3,419,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 2.29

NOVA SCOTIA POWER, INC.

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. -10						
2018	8,934.04	2,663	9,827			
2019	196,835.64	48,392	216,519			
2020	520,625.95	99,934	572,689			
2021	735,683.33	101,156	809,252			
2022	3,150,207.72	259,892	3,465,228			
2023	1,543,557.04	42,448	1,004,356	693,557	19.50	35,567
	6,155,843.72	554,485	6,077,871	693,557		35,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 0.58

NOVA SCOTIA POWER, INC.

ACCOUNT 370.10 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S2						
NET SALVAGE PERCENT.. -10						
2019	56,226,901.88	15,290,456	12,297,125	49,552,467	13.55	3,657,009
2020	32,486,054.60	6,908,582	5,556,126	30,178,534	14.52	2,078,411
2021	6,900,577.09	1,054,263	847,876	6,742,759	15.50	435,017
2022	359,392.32	32,943	26,494	368,838	16.50	22,354
2023	788,861.59	24,106	19,387	848,361	17.50	48,478
	96,761,787.48	23,310,350	18,747,008	87,690,959		6,241,269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1						6.45

NOVA SCOTIA POWER, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2.5						
NET SALVAGE PERCENT.. -15						
1997	46,128.22	44,439	53,047			
1998	332,488.18	314,752	380,010	2,351	3.89	604
1999	393,390.57	365,416	441,178	11,221	4.23	2,653
2000	454,470.91	413,122	498,775	23,867	4.61	5,177
2001	617,805.48	548,033	661,657	48,819	5.03	9,706
2002	745,163.56	643,089	776,421	80,517	5.49	14,666
2003	648,543.38	542,759	655,289	90,536	5.99	15,115
2004	943,881.97	763,277	921,527	163,937	6.53	25,105
2005	1,017,609.89	792,576	956,901	213,350	7.10	30,049
2006	1,146,034.56	856,068	1,033,557	284,383	7.71	36,885
2007	1,257,428.90	897,198	1,083,214	362,829	8.35	43,453
2008	561,281.57	381,120	460,138	185,336	9.01	20,570
2009	680,113.33	436,929	527,517	254,613	9.71	26,222
2010	2,391,073.38	1,446,113	1,745,936	1,003,798	10.43	96,241
2011	81,078.39	45,899	55,415	37,825	11.17	3,386
2012	401,519.14	211,143	254,919	206,828	11.94	17,322
2013	181,733.86	88,062	106,320	102,674	12.73	8,066
2014	1,810,305.72	800,576	966,560	1,115,292	13.54	82,370
2015	971,076.83	387,810	468,215	648,523	14.36	45,162
2016	233,686.62	82,944	100,141	168,599	15.21	11,085
2017	630,740.99	195,519	236,056	489,296	16.07	30,448
2018	298,373.11	78,765	95,095	248,034	16.95	14,633
2019	267,716.46	58,216	70,286	237,588	17.84	13,318
2020	434,478.63	73,813	89,117	410,533	18.75	21,895
2021	478,259.09	58,498	70,626	479,372	19.66	24,383
2022	2,049,678.62	151,068	182,389	2,174,742	20.59	105,621
	19,074,061.36	10,677,204	12,890,306	9,044,865		704,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8						3.69

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. -15						
2012	34,361,630.68	20,568,013	14,987,378	24,528,497	9.59	2,557,716
2013	72,111.34	40,137	29,247	53,681	10.32	5,202
2014	270,180.94	138,576	100,977	209,731	11.08	18,929
2015	554,288.81	258,160	188,114	449,318	11.90	37,758
2016	158,303.66	65,993	48,087	133,962	12.75	10,507
2017	443,129.15	161,798	117,898	391,701	13.65	28,696
2018	234,303.98	73,021	53,209	216,241	14.58	14,831
2019	161,539.27	41,520	30,255	155,515	15.53	10,014
2020	257,244.74	51,623	37,616	258,215	16.51	15,640
2021	352,037.74	50,605	36,875	367,968	17.50	21,027
2022	527,186.26	45,470	33,133	573,131	18.50	30,980
2023	715,219.83	20,563	14,983	807,520	19.50	41,411
	38,107,176.40	21,515,479	15,677,772	28,145,481		2,792,711
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.1	7.33

NOVA SCOTIA POWER, INC.

ACCOUNT 389.10 LAND RIGHTS - GENERAL PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R5						
NET SALVAGE PERCENT.. 0						
1995	30,813.00	17,520	23,467	7,346	21.57	341
1996	18,942.51	10,403	13,934	5,009	22.54	222
1997	108,333.52	57,352	76,819	31,515	23.53	1,339
1998	58,499.76	29,811	39,930	18,570	24.52	757
1999	47,604.12	23,316	31,230	16,374	25.51	642
2000	56,225.24	26,415	35,381	20,844	26.51	786
2001	83,713.12	37,671	50,458	33,255	27.50	1,209
2003	19,108.06	7,834	10,493	8,615	29.50	292
2004	890.35	347	465	425	30.50	14
2005	203,318.25	75,228	100,763	102,555	31.50	3,256
2006	203,026.45	71,059	95,179	107,847	32.50	3,318
2007	243,685.17	80,416	107,712	135,973	33.50	4,059
2008	233,004.06	72,231	96,749	136,255	34.50	3,949
2009	167,852.78	48,677	65,200	102,653	35.50	2,892
2010	621,756.73	167,874	224,856	396,901	36.50	10,874
2011	24,975.91	6,244	8,363	16,613	37.50	443
2012	1,405,274.54	323,213	432,922	972,353	38.50	25,256
2013	215,229.69	45,198	60,540	154,690	39.50	3,916
2014	209,178.71	39,744	53,234	155,945	40.50	3,850
2015	94,945.92	16,141	21,620	73,326	41.50	1,767
2016	155,794.41	23,369	31,301	124,493	42.50	2,929
2017	46,527.09	6,049	8,102	38,425	43.50	883
2018	1,661.05	183	245	1,416	44.50	32
2019	32,225.42	2,900	3,885	28,340	45.50	623
2021	21,263.11	1,063	1,424	19,839	47.50	418
2022	29,193.72	876	1,173	28,021	48.50	578
2023	13,486.21	135	181	13,305	49.50	269
	4,346,528.90	1,191,269	1,595,626	2,750,903		74,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 1.72

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 42-R2.5						
NET SALVAGE PERCENT.. -10						
1964	27.43	27	30			
1965	742.77	724	817			
1966	5,793.02	5,612	6,372			
1967	10,370.90	9,982	11,408			
1968	4,997.20	4,777	5,465	32	5.50	6
1969	52,806.93	50,135	57,355	733	5.75	127
1970	19,519.13	18,399	21,049	422	6.01	70
1971	9,939.30	9,298	10,637	296	6.28	47
1972	57,813.06	53,662	61,390	2,204	6.56	336
1973	46,999.69	43,267	49,498	2,202	6.85	321
1975	8,580.88	7,758	8,875	564	7.48	75
1976	330,046.38	295,455	338,002	25,049	7.82	3,203
1977	234,485.38	207,699	237,608	20,326	8.18	2,485
1978	30,584.89	26,787	30,644	2,999	8.56	350
1979	362,652.86	313,909	359,113	39,805	8.95	4,447
1980	1,147,477.46	980,623	1,121,837	140,388	9.37	14,983
1981	228,137.19	192,336	220,033	30,918	9.81	3,152
1982	759,485.86	631,154	722,043	113,391	10.27	11,041
1983	315,532.06	258,249	295,438	51,647	10.75	4,804
1984	264,378.05	212,918	243,579	47,237	11.25	4,199
1985	821,186.38	650,163	743,789	159,516	11.77	13,553
1986	809,723.89	629,633	720,303	170,393	12.31	13,842
1987	295,141.05	225,171	257,596	67,059	12.87	5,210
1988	5,157,764.91	3,856,647	4,412,019	1,261,522	13.45	93,793
1989	561,890.50	411,462	470,714	147,366	14.04	10,496
1990	1,346,412.70	964,092	1,102,925	378,129	14.66	25,793
1991	619,667.46	433,485	495,909	185,725	15.29	12,147
1992	8,941,860.06	6,105,332	6,984,523	2,851,523	15.93	179,003
1993	515,251.87	342,764	392,123	174,654	16.60	10,521
1994	1,864,960.97	1,207,918	1,381,863	669,594	17.27	38,772
1995	1,763,603.40	1,110,396	1,270,297	669,667	17.96	37,287
1996	1,256,473.18	767,740	878,298	503,822	18.67	26,986
1997	5,820,065.94	3,447,964	3,944,484	2,457,589	19.38	126,811
1998	3,857,666.99	2,211,635	2,530,119	1,713,315	20.11	85,197
1999	1,871,199.89	1,036,508	1,185,769	872,551	20.85	41,849
2000	2,508,967.00	1,339,859	1,532,804	1,227,060	21.61	56,782
2001	1,636,478.07	841,343	962,500	837,626	22.37	37,444
2002	737,711.46	364,202	416,648	394,835	23.15	17,056
2003	1,834,662.12	867,795	992,761	1,025,367	23.94	42,831
2004	1,718,340.71	776,767	888,624	1,001,551	24.74	40,483
2005	1,276,515.29	549,970	629,168	774,999	25.55	30,333
2006	3,325,547.44	1,362,204	1,558,367	2,099,735	26.36	79,656

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2.5						
NET SALVAGE PERCENT.. -10						
2007	2,543,760.34	986,679	1,128,765	1,669,371	27.19	61,397
2008	1,879,100.15	687,529	786,536	1,280,474	28.03	45,682
2009	1,827,283.42	627,887	718,305	1,291,707	28.88	44,727
2010	2,244,239.45	720,603	824,373	1,644,290	29.74	55,289
2011	60,279,603.32	17,997,862	20,589,623	45,717,941	30.60	1,494,050
2012	6,603,316.00	1,821,069	2,083,310	5,180,338	31.47	164,612
2013	11,255,164.72	2,841,614	3,250,817	9,129,864	32.36	282,134
2014	3,187,092.38	731,205	836,501	2,669,301	33.24	80,304
2015	4,703,601.97	968,255	1,107,687	4,066,275	34.14	119,106
2016	2,978,368.84	542,900	621,080	2,655,126	35.04	75,774
2017	3,113,677.66	493,378	564,426	2,860,619	35.95	79,572
2018	9,406,635.51	1,263,819	1,445,814	8,901,485	36.87	241,429
2019	5,845,464.68	644,544	737,361	5,692,650	37.79	150,639
2020	3,024,625.05	259,846	297,265	3,029,823	38.72	78,250
2021	4,056,600.86	249,663	285,615	4,176,646	39.65	105,338
2022	6,867,041.03	253,579	290,096	7,263,649	40.59	178,952
2023	2,362,923.34	29,085	33,273	2,565,942	41.53	61,785
	184,609,960.44	63,945,338	73,153,643	129,917,313		4,394,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 2.38

NOVA SCOTIA POWER, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	8,945.00	8,721	8,721	224	0.50	224
2005	743.00	687	687	56	1.50	37
2008	9,190.00	7,122	7,122	2,068	4.50	460
2010	114,891.36	77,552	77,552	37,339	6.50	5,744
2011	1,363,398.77	852,124	852,124	511,275	7.50	68,170
2014	78,664.80	37,366	37,366	41,299	10.50	3,933
2015	2,240.93	952	952	1,289	11.50	112
2017	80,003.25	26,001	26,001	54,002	13.50	4,000
2018	119,504.13	32,864	32,864	86,640	14.50	5,975
2019	9,184.53	2,067	2,067	7,118	15.50	459
2020	321,896.63	56,332	56,332	265,565	16.50	16,095
2021	24,018.61	3,002	3,002	21,017	17.50	1,201
2022	28,276.91	2,121	2,121	26,156	18.50	1,414
2023	57,616.45	1,440	1,440	56,176	19.50	2,881
	2,218,574.37	1,108,351	1,108,351	1,110,223		110,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						4.99

NOVA SCOTIA POWER, INC.

ACCOUNT 391.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	2,087,153.47	1,878,438	1,878,438	208,715	0.50	208,715
2020	299,607.15	209,725	209,725	89,882	1.50	59,921
2021	4,334,873.55	2,167,437	2,167,437	2,167,437	2.50	866,975
2022	16,361,551.06	4,908,465	4,908,465	11,453,086	3.50	3,272,310
2023	4,763,512.69	476,351	476,351	4,287,162	4.50	952,703
	27,846,697.92	9,640,416	9,640,416	18,206,282		5,360,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4						19.25

NOVA SCOTIA POWER, INC.

ACCOUNT 391.32 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	78,937,513.08	51,309,384	51,309,384	27,628,129	3.50	7,893,751
2018	10,658,129.94	5,861,971	5,861,971	4,796,159	4.50	1,065,813
2019	19,587,653.98	8,814,444	8,814,444	10,773,210	5.50	1,958,765
2020	21,018,047.28	7,356,317	7,356,317	13,661,730	6.50	2,101,805
2021	27,268,134.35	6,817,034	6,817,034	20,451,100	7.50	2,726,813
2022	12,753,782.57	1,913,067	1,913,067	10,840,716	8.50	1,275,378
2023	76,034,292.87	3,801,715	3,801,715	72,232,578	9.50	7,603,429
	246,257,554.07	85,873,932	85,873,932	160,383,622		24,625,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						10.00

NOVA SCOTIA POWER, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-R1						
NET SALVAGE PERCENT.. +10						
1999	38,156.08	32,914	34,340			
2000	120,007.50	100,862	108,007			
2001	119,576.34	98,016	107,619			
2002	166,920.08	133,356	150,228			
2003	182,036.35	141,401	163,833			
2004	48,989.48	36,934	44,091			
2005	594,254.89	433,624	534,829			
2006	633,473.84	446,016	570,126			
2007	1,476,880.15	999,965	1,329,192			
2008	257,199.05	166,665	231,479			
2009	4,410,219.20	2,726,521	3,969,197			
2010	1,755,733.49	1,029,538	1,580,160			
2011	6,399,118.33	3,535,289	5,759,206			
2012	3,353,004.75	1,734,033	3,017,704			
2013	1,977,934.52	948,958	1,780,141			
2014	1,947,153.83	857,345	1,752,438			
2015	5,009,767.66	2,001,227	4,304,149	204,642	7.23	28,305
2016	6,400,439.50	2,281,981	4,907,982	852,414	7.85	108,588
2017	7,572,168.67	2,369,491	5,096,194	1,718,758	8.48	202,684
2018	8,460,331.36	2,260,837	4,862,506	2,751,792	9.14	301,071
2019	10,134,598.44	2,238,145	4,813,701	4,307,438	9.81	439,086
2020	7,581,304.50	1,312,165	2,822,146	4,001,028	10.50	381,050
2021	9,047,933.52	1,133,769	2,438,459	5,704,681	11.19	509,802
2022	14,455,848.65	1,100,929	2,367,829	10,642,435	11.90	894,322
2023	10,508,451.37	269,163	578,903	8,878,703	12.63	702,985
	102,651,501.55	28,389,144	53,324,459	39,061,892		3,567,893
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 3.48

NOVA SCOTIA POWER, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	23,526.22	15,880	15,880	7,646	6.50	1,176
2011	103,638.78	64,774	64,774	38,865	7.50	5,182
2012	102,577.61	58,982	58,982	43,596	8.50	5,129
2013	576,989.51	302,919	302,919	274,071	9.50	28,850
2014	110,810.93	52,635	52,635	58,176	10.50	5,541
2015	217,288.70	92,348	92,348	124,941	11.50	10,864
2016	169,086.61	63,407	63,407	105,680	12.50	8,454
2017	277,676.69	90,245	90,245	187,432	13.50	13,884
2018	360,548.66	99,151	99,151	261,398	14.50	18,027
2019	211,421.41	47,570	47,570	163,851	15.50	10,571
2020	826,866.94	144,702	144,702	682,165	16.50	41,343
2021	247,562.70	30,945	30,945	216,618	17.50	12,378
2022	419,755.15	31,482	31,482	388,273	18.50	20,988
2023	338,873.28	8,472	8,472	330,401	19.50	16,944
	3,986,623.19	1,103,512	1,103,512	2,883,111		199,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5						5.00

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2.5						
NET SALVAGE PERCENT.. -5						
1980	1,496.16	1,571	1,571			
1981	2,464.15	2,587	2,587			
1983	35,847.84	37,452	37,640			
1984	70,877.10	73,237	74,421			
1985	60,152.75	61,409	63,160			
1986	65,710.63	66,236	68,996			
1987	114,306.00	113,693	120,021			
1988	108,865.89	106,983	114,309			
1989	114,644.25	111,402	120,376			
1990	432,728.68	415,949	454,365			
1991	964,783.68	917,242	1,013,023			
1992	1,843,479.56	1,733,281	1,935,654			
1993	784,645.09	729,131	823,877			
1994	975,567.55	895,371	1,024,346			
1995	4,362,910.21	3,952,214	4,581,056			
1996	1,105,680.93	987,343	1,160,965			
1997	3,679,237.24	3,236,318	3,863,199			
1998	1,832,592.32	1,583,981	1,924,222			
1999	1,142,922.77	969,332	1,200,069			
2000	1,517,339.72	1,259,350	1,593,207			
2001	802,379.79	649,870	842,499			
2002	1,126,594.23	887,725	1,182,924			
2003	684,569.21	523,091	718,798			
2004	612,653.57	452,346	643,286			
2005	468,302.13	333,025	491,717			
2006	465,465.65	317,460	488,739			
2007	512,337.54	333,774	537,814	140	8.35	17
2008	595,094.00	368,942	594,481	30,368	9.01	3,370
2009	1,907,090.70	1,118,646	1,802,489	199,956	9.71	20,593
2010	1,239,585.56	684,506	1,102,954	198,611	10.43	19,042
2011	994,197.83	513,884	828,028	215,880	11.17	19,327
2012	652,763.20	313,413	505,006	180,395	11.94	15,108
2013	884,644.44	391,391	630,653	298,224	12.73	23,427
2014	1,462,156.40	590,386	951,297	583,967	13.54	43,129
2015	797,997.48	290,977	468,855	369,042	14.36	25,699
2016	5,600,573.71	1,814,989	2,924,516	2,956,086	15.21	194,351
2017	2,135,938.85	604,529	974,086	1,268,650	16.07	78,945
2018	5,497,334.46	1,325,009	2,135,004	3,637,197	16.95	214,584
2019	20,745,315.04	4,118,868	6,636,786	15,145,795	17.84	848,980
2020	13,347,762.45	2,070,458	3,336,156	10,678,995	18.75	569,546

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2.5						
NET SALVAGE PERCENT.. -5						
2021	3,749,510.96	418,738	674,718	3,262,269	19.66	165,934
2022	3,622,848.82	243,798	392,835	3,411,156	20.59	165,671
2023	4,395,324.83	98,578	158,840	4,456,251	21.53	206,979
	91,516,693.37	35,718,485	49,199,545	46,892,983		2,614,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9						2.86

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2						
NET SALVAGE PERCENT.. -5						
1979	31,852.37	33,445	33,445			
1981	17,158.46	18,016	18,016			
1982	59,258.17	62,221	62,221			
1983	3,015.54	3,166	3,166			
1984	26,466.51	27,790	27,790			
1988	1,481,151.28	1,555,209	1,555,209			
1989	56,790.62	59,002	46,197	13,433	0.20	13,433
1990	58,482.99	59,920	46,916	14,491	0.46	14,491
1991	44,704.53	45,136	35,340	11,600	0.73	11,600
1992	777,213.75	772,692	605,000	211,074	1.01	208,984
1993	49,261.61	48,213	37,750	13,975	1.29	10,833
1994	243,534.44	234,446	183,566	72,145	1.58	45,661
1995	39,134.09	37,047	29,007	12,084	1.87	6,462
1996	50,700.29	47,184	36,944	16,291	2.16	7,542
1997	218,052.77	199,313	156,058	72,897	2.46	29,633
1998	1,256,901.02	1,128,040	883,230	436,516	2.76	158,158
1999	345,130.70	303,641	237,744	124,643	3.08	40,469
2002	268,313.98	220,045	172,290	109,440	4.16	26,308
2003	272,222.41	216,933	169,854	115,980	4.58	25,323
2004	149,529.79	115,524	90,453	66,553	5.02	13,258
2005	150,662.68	112,403	88,009	70,187	5.50	12,761
2006	407,758.16	292,942	229,367	198,779	6.00	33,130
2007	44,977.59	30,971	24,250	22,976	6.54	3,513
2008	2,057,138.72	1,351,704	1,058,353	1,101,643	7.11	154,943
2009	66,247.53	41,333	32,363	37,197	7.71	4,825
2010	454,543.03	267,772	209,659	267,611	8.34	32,088
2011	1,105,832.55	611,727	478,968	682,156	8.99	75,879
2012	3,793,330.17	1,955,851	1,531,386	2,451,611	9.67	253,528
2013	758,253.52	361,205	282,815	513,351	10.38	49,456
2014	764,224.61	333,220	260,904	541,532	11.11	48,743
2015	270,144.18	106,593	83,460	200,191	11.86	16,880
2016	1,580,960.74	556,535	435,754	1,224,255	12.63	96,932
2017	769,831.01	237,388	185,869	622,454	13.42	46,383
2018	1,066,772.87	281,204	220,176	899,936	14.23	63,242
2019	555,702.20	120,998	94,739	488,748	15.06	32,453
2020	2,870,121.36	490,106	383,742	2,629,885	15.91	165,298

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2						
NET SALVAGE PERCENT.. -5						
2021	266,366.60	32,678	25,586	254,099	16.78	15,143
2022	3,707,202.99	276,567	216,546	3,676,017	17.65	208,273
2023	2,439,041.15	60,644	47,482	2,513,511	18.55	135,499
	28,577,986.98	12,708,824	10,319,624	19,687,262		2,061,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6						7.21

NOVA SCOTIA POWER, INC.

ACCOUNT 397.20 REMOTE MONITORING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
2007	220,775.00	185,599	220,775			
2010	400,803.60	299,268	400,804			
2011	164,016.95	115,906	164,017			
2012	183,543.50	121,873	183,544			
2013	174,262.17	107,577	174,262			
2014	155,966.60	88,589	155,967			
2015	128,288.26	66,197	127,856	432	7.26	60
2016	69,715.77	32,209	62,210	7,506	8.07	930
2017	160,836.28	65,300	126,124	34,712	8.91	3,896
2018	170,038.59	59,060	114,072	55,967	9.79	5,717
2019	171,138.79	49,173	94,975	76,164	10.69	7,125
2020	338,411.91	76,254	147,281	191,131	11.62	16,448
2021	324,963.23	52,644	101,679	223,284	12.57	17,763
2022	651,152.08	63,813	123,252	527,900	13.53	39,017
2023	174,855.54	5,713	11,034	163,822	14.51	11,290
	3,488,768.27	1,389,175	2,207,852	1,280,916		102,246
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 2.93

NOVA SCOTIA POWER, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,074,341.47	1,047,483	1,047,483	26,858	0.50	26,858
2005	1,237,829.94	1,144,993	1,144,993	92,837	1.50	61,891
2006	1,039,374.29	909,453	909,453	129,921	2.50	51,968
2007	1,470,424.38	1,213,100	1,213,100	257,324	3.50	73,521
2008	1,829,117.53	1,417,566	1,417,566	411,552	4.50	91,456
2009	1,087,626.03	788,529	788,529	299,097	5.50	54,381
2010	3,282,055.58	2,215,388	2,215,388	1,066,668	6.50	164,103
2011	2,924,920.25	1,828,075	1,828,075	1,096,845	7.50	146,246
2012	10,224,984.35	5,879,366	5,879,366	4,345,618	8.50	511,249
2013	4,374,764.28	2,296,751	2,296,751	2,078,013	9.50	218,738
2014	2,358,908.85	1,120,482	1,120,482	1,238,427	10.50	117,945
2015	2,072,424.04	880,780	880,780	1,191,644	11.50	103,621
2016	1,582,410.56	593,404	593,404	989,007	12.50	79,121
2017	590,407.21	191,882	191,882	398,525	13.50	29,520
2018	383,517.51	105,467	105,467	278,051	14.50	19,176
2019	3,113,028.90	700,432	700,432	2,412,597	15.50	155,651
2020	985,215.37	172,413	172,413	812,802	16.50	49,261
2022	446,140.08	33,461	33,461	412,679	18.50	22,307
2023	2,904,561.92	72,614	72,614	2,831,948	19.50	145,228
	42,982,052.54	22,611,639	22,611,639	20,370,414		2,122,241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6						4.94

NOVA SCOTIA POWER, INC.

ACCOUNT 399.76 MISCELLANEOUS EQUIPMENT (KELLY ROCK)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1998	2,495,000.00	2,100,018	2,472,558	147,192	5.67	25,960
2003	14,449.76	11,631	13,694	1,478	5.77	256
2004	3,621.38	2,883	3,394	408	5.78	71
	2,513,071.14	2,114,532	2,489,646	149,078		26,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7						1.05

NOVA SCOTIA POWER, INC.

COMPARISON OF BOOK RESERVE AND CALCULATED ACCRUED DEPRECIATION AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	BOOK RESERVE AS OF DECEMBER 31, 2023	CALCULATED ACCRUED DEPRECIATION	DIFFERENCE
(1)	(2)	(3)	(4)
DEPRECIABLE PLANT			
310.99 STEAM PRODUCTION PLANT			
LINGAN			
LINGAN 1	103,751,275	75,773,564	27,977,711
LINGAN 2	100,062,274	79,958,882	20,103,392
LINGAN 3-4	171,721,364	159,494,103	12,227,261
LINGAN - COMMON	31,467,217	47,207,340	(15,740,123)
TOTAL LINGAN	407,002,131	362,433,889	44,568,242
POINT ACONI	243,710,224	444,292,346	(200,582,122)
POINT TUPPER	93,394,889	106,120,739	(12,725,850)
TRENTON			
TRENTON 5	69,420,216	108,607,944	(39,187,728)
TRENTON 6	131,910,745	226,901,538	(94,990,793)
TRENTON - COMMON	11,056,285	38,491,420	(27,435,135)
TOTAL TRENTON	212,387,246	374,000,902	(161,613,656)
TUFTS COVE			
TUFTS COVE 1	32,885,132	21,799,874	11,085,258
TUFTS COVE 2	26,896,529	21,327,532	5,568,997
TUFTS COVE 3	40,234,912	37,824,759	2,410,153
TUFTS COVE 6	34,254,208	34,197,198	57,010
TUFTS COVE - COMMON	39,733,086	38,730,947	1,002,139
TOTAL TUFTS COVE	174,003,866	153,880,310	20,123,556
POINT TUPPER MARINE TERMINAL	18,934,839	29,327,633	(10,392,794)
PORT HAWKESBURY BIOMASS	40,969,204	71,517,802	(30,548,598)
INTERNATIONAL COAL PIER	(5,594,604)	13,151,330	(18,745,934)
GENERAL	4,607,622	4,607,622	-
TOTAL STEAM PRODUCTION PLANT	1,189,415,418	1,559,332,573	(369,917,156)
330.99 HYDRAULIC PRODUCTION PLANT			
AVON	7,374,478	9,060,698	(1,686,220)
BEAR RIVER	13,223,548	32,167,700	(18,944,152)
BLACK RIVER	12,773,630	27,534,380	(14,760,750)
DICKIE BROOK	1,175,021	3,839,565	(2,664,544)
FALL RIVER	440,846	1,878,482	(1,437,636)
LEQUILLE	5,550,380	16,580,190	(11,029,810)
ST. MARGARET'S	13,049,922	15,571,460	(2,521,538)
SHEET HARBOUR	9,153,795	14,702,455	(5,548,660)
TUSKET	5,585,327	2,655,585	2,929,742
WRECK COVE	80,739,861	52,750,299	27,989,562
MERSEY	20,874,637	16,324,077	4,550,560
GENERAL	(2,085,374)	(2,085,374)	-
TOTAL HYDRAULIC PRODUCTION PLANT	167,856,071	190,979,517	(23,123,447)
340.96 SOLAR PRODUCTION PLANT			
SOLAR SMARTGRID	98,009	97,340	669
TOTAL SOLAR PRODUCTION PLANT	98,009	97,340	669

NOVA SCOTIA POWER, INC.

COMPARISON OF BOOK RESERVE AND CALCULATED ACCRUED DEPRECIATION AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	BOOK RESERVE AS OF DECEMBER 31, 2023	CALCULATED ACCRUED DEPRECIATION	DIFFERENCE
(1)	(2)	(3)	(4)
340.99 OTHER PRODUCTION PLANT			
OTHER PRODUCTION - GAS TURBINES			
BURNSIDE	14,071,208	13,672,901	398,307
TUSKET	6,878,555	3,867,285	3,011,270
VICTORIA JUNCTION	7,604,683	5,530,406	2,074,277
TUFTS COVE			
TUFTS COVE CT UNIT 4	11,119,148	22,458,981	(11,339,833)
TUFTS COVE CT UNIT 5	3,328,106	13,652,737	(10,324,631)
TOTAL TUFTS COVE	14,447,255	36,111,718	(21,664,463)
TOTAL OTHER PRODUCTION - GAS TURBINES	43,001,701	59,182,310	(16,180,609)
OTHER PRODUCTION - WIND			
DIGBY	30,355,934	31,783,301	(1,427,367)
NUTTBY	59,566,442	59,837,727	(271,285)
CANSO/SABLE	4,488,546	4,758,342	(269,796)
SOUTH CANOE	33,630,847	33,026,149	604,698
TUPPER/BEARHEAD	13,165,184	13,317,113	(151,929)
TOTAL OTHER PRODUCTION - WIND	141,206,954	142,722,632	(1,515,678)
TOTAL OTHER PRODUCTION PLANT	184,208,655	201,904,942	(17,696,287)
TRANSMISSION PLANT			
LAND RIGHTS - EASEMENTS	26,905,421	27,919,759	(1,014,338)
STATION EQUIPMENT	253,049,476	238,104,220	14,945,256
TOWERS AND FIXTURES	73,423,125	52,764,863	20,658,262
POLES AND FIXTURES	82,589,384	97,877,838	(15,288,454)
OVERHEAD CONDUCTORS AND DEVICES	75,534,094	77,031,862	(1,497,768)
UNDERGROUND CONDUIT	611,263	523,167	88,096
UNDERGROUND CONDUCTORS AND DEVICES	853,459	864,474	(11,015)
ROADS, TRAILS AND BRIDGES	110,123	109,417	706
TOTAL TRANSMISSION PLANT	513,076,344	495,195,600	17,880,744
DISTRIBUTION PLANT			
LAND RIGHTS - EASEMENTS, SURVEYS AND CLEARING	15,711,852	15,607,059	104,793
STRUCTURES AND IMPROVEMENTS	750,104	436,101	314,003
STATION EQUIPMENT	64,521,947	40,609,591	23,912,356
SCADA EQUIPMENT	475,824	395,880	79,944
REMOTE MONITORING EQUIPMENT	388,219	293,606	94,613
STATION EQUIPMENT - MISCELLANEOUS	11,030,074	6,260,606	4,769,468
ENERGY STORAGE EQUIPMENT - EV CHARGERS	158,436	156,059	2,377
ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR	64,625	67,392	(2,767)
ENERGY STORAGE EQUIPMENT - BATTERIES	201,460	228,630	(27,170)
POLES, TOWERS AND FIXTURES	406,226,456	284,103,577	122,122,879
OVERHEAD CONDUCTORS AND DEVICES	144,738,996	126,404,109	18,334,887
UNDERGROUND CONDUIT	4,309,841	3,503,518	806,323
UNDERGROUND CONDUCTORS AND DEVICES	33,657,017	31,348,324	2,308,693
LINE TRANSFORMERS	237,671,905	171,720,791	65,951,114
SERVICES	134,202,103	102,201,847	32,000,256
METERS	6,077,871	554,485	5,523,386
METERS - AMI	18,747,008	23,310,350	(4,563,342)
STREET LIGHTING AND SIGNAL SYSTEMS	12,890,306	10,677,204	2,213,102
STREET LIGHTING AND SIGNAL SYSTEMS - LED	15,677,772	21,515,479	(5,837,707)
TOTAL DISTRIBUTION PLANT	1,107,501,816	839,394,608	268,107,208

NOVA SCOTIA POWER, INC.

COMPARISON OF BOOK RESERVE AND CALCULATED ACCRUED DEPRECIATION AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	BOOK RESERVE AS OF DECEMBER 31, 2023	CALCULATED ACCRUED DEPRECIATION	DIFFERENCE
(1)	(2)	(3)	(4)
GENERAL PLANT			
LAND RIGHTS - GENERAL PLANT	1,595,626	1,191,269	404,357
STRUCTURES AND IMPROVEMENTS	73,153,643	63,945,338	9,208,305
OFFICE FURNITURE AND EQUIPMENT	1,108,351	1,108,351	-
RESERVE VARIANCE AMORT - OFFICE FURNITURE AND EQUIPM	919,412 c	-	919,412
OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	9,640,416	9,640,416	-
RESERVE VARIANCE AMORT - COMPUTER HARDWARE	(416,440) c	-	(416,440)
OFFICE FURNITURE EQUIPMENT - COMPUTER SOFTWARE	85,873,932	85,873,932	-
RESERVE VARIANCE AMORT - COMPUTER SOFTWARE	(22,338,881) c	-	(22,338,881)
TRANSPORTATION EQUIPMENT	53,324,459	28,389,144	24,935,315
TOOLS, SHOP AND GARAGE EQUIPMENT	1,103,512	1,103,512	-
RESERVE VARIANCE AMORT - TOOLS, SHOP AND GARAGE EQU.	(180,288) c	-	(180,288)
COMMUNICATION EQUIPMENT	49,199,545	35,718,485	13,481,060
COMMUNICATION EQUIPMENT - SCADA EQUIPMENT	10,319,624	12,708,824	(2,389,200)
REMOTE MONITORING EQUIPMENT	2,207,852	1,389,175	818,677
MISCELLANEOUS EQUIPMENT	22,611,639	22,611,639	-
RESERVE VARIANCE AMORT - MISCELLANEOUS EQUIPMENT	(3,178,537) c	-	(3,178,537)
MISCELLANEOUS EQUIPMENT (KELLY ROCK)	2,489,646	2,114,532	375,114
TOTAL GENERAL PLANT	287,433,514	265,794,617	21,638,897
FULLY AMORTIZED GENERAL PLANT ^d			
OFFICE FURNITURE AND EQUIPMENT	7,251,565	7,251,565	-
OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	29,762,603	29,762,603	-
OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE	18,345,792	18,345,792	-
STORES EQUIPMENT	472,905	472,905	-
TOOLS, SHOP AND GARAGE EQUIPMENT	7,560,490	7,560,490	-
LABORATORY EQUIPMENT	2,684,879	2,684,879	-
MISCELLANEOUS EQUIPMENT	1,320,249	1,320,249	-
TOTAL FULLY AMORTIZED GENERAL PLANT	67,398,483	67,398,483	-
TOTAL DEPRECIABLE PLANT STUDIED	3,516,988,310	3,620,097,681	(103,109,371)

Footnotes:

a Curve shown represents interim survivor curve.

b Special reserve variance amortization adjustment proposed. The reserve variance related to computer hardware will be amortized over a 5 year period rather than the account's remaining life.

c Amount shown represents the reserve variance related to computer hardware and software. The reserve variance is the difference between the theoretical reserve and the book reserve.

d Amounts shown are for vintages outside of the amortization period for each account. These amounts should be retired with the adoption of amortization accounting.

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Request IR-8:

Please revise all calculations performed by Gannett Fleming in Section IX of the depreciation study to reflect the Equal Life Group procedure and the whole life technique. As part of the calculation, please also include the recalculation of net salvage for each account using the same assumptions relied upon by Gannett Fleming and state any assumptions made by Gannett Fleming in respect of the amortization of any difference between the calculated and book accumulated depreciation reserve. Finally, please provide a comparison by account of the results compared to the Equal Life Group – remaining life proposals included by Gannett Fleming, and explain in detail all differences that exist from the ELG – remaining life technique calculations performed by Gannett Fleming, if any.

Response IR-8:

This IR requests the Company perform an alternative set of calculations that it has not made or presented in evidence. The request seeks a comparison of depreciation expense calculated using the ELG procedure in connection with the remaining life technique (i.e., ELG-RL) versus the ELG procedure in connection with the whole life technique (ELG-WL). The company uses the remaining life technique for calculating depreciation expense. Calculations were not performed using the Equal Life Group procedure and whole life technique for the depreciation study and are not available to be provided in response to this information request. The data needed to perform such calculations has been provided in the response to Emrydia IR-1.

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Request IR-9:

Please confirm that the retirement data relied upon by Gannett Fleming in its study includes simulated survivor data used to determine aged retirements. If not confirmed, please explain. If confirmed, please provide copies of each Iowa curve studied by Gannet Fleming against the known retirement data (i.e., excluding all simulated retirement data) for each account, including the residual measure or conformance index for each curve studied.

Response IR-9:

Confirmed. The life analysis performed by Gannett Fleming uses simulated aged balances and retirement data for transmission, distribution and general plant accounts. Company specific unaged retirement data for the years 1942 through 2023 were statistically aged using the computed mortality method. Once the initially unaged data are statistically aged (i.e., the computed mortality data), the statistically aged data can be analyzed using actuarial techniques. The process of statistically aging unaged data reflecting actual plant additions and retirements is called the computed mortality method and has been used and accepted in Nova Scotia (and in other jurisdictions) for many years. The life tables supporting the estimated survivor curve are set forth in the depreciation study report in Part VII, Service Life Statistics.

Aged data was used in the selection of interim survivor curves for Production Plant related to Steam, Hydro and Other Production assets.

The life tables and the preliminary curve-fitting results for each account are provided in the response to Emrydia IR-2.

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Request IR-10:

Further to the request in IR-9, please confirm the date that NS Power began tracking actual retirements for each account and from which date simulated retirements were embedded in the retirement data.

Response IR-10:

The year in which NS Power began tracking actual retirement data for Production Plant varies based on the electricity generating station type, as noted in the table below:

Generating Station Type	Year
Steam Production	1952
Hydraulic Production	1920
Other Production – Combustion Turbines (CTs)	1973
Other Production – Combined Cycle (CC)	2003

For most transmission, distribution and general plant accounts, the initial recording of unaged plant activity (additions, retirements, etc.) began in 1942. All the transmission, distribution and general plant accounts were studied for life analysis purposes using simulated aged data for the period 1942-2023. NS Power began tracking aged data for this group in 2009 with the implementation of a new fixed asset system, but the data was not used in the service life analysis.

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Request IR-11:

Please provide a detailed description of each change in life curve and net salvage estimate proposed in the current depreciation study relative to the previously approved life curve and net salvage estimate. As part of the response, please explain in detail the reasons why each change was made and outline or provide copies of all evidence or analysis performed to support the change proposed. If Gannett Fleming determines that no further information beyond that included in the depreciation study was relied upon to support the proposed changes, then please state that fact.

Response IR-11:

Service life and net salvage estimates are based on a combination of statistical analyses and other relevant factors about the operations and characteristics of the property studied. As part of the estimation process, Gannett Fleming did not develop a comparison of changes in all these factors from the previous study to the current study. Instead, the estimates were based on the information and analyses available for the current study. Please refer to Parts III and IV of the Depreciation Study for factors considered, Parts VII and VIII for the statistical analyses, and the response to IR-12 for notes from discussions with NSP subject-matter experts. In addition to factors discussed in these documents, factors that have changed from the previous Depreciation Study include the additional years of data for statistical analyses.

Periodic depreciation studies are performed by utility companies as standard industry practice. The reason for performing periodic depreciation studies is to capture additional and more recent service life data related to each plant account. Having more and recent information is generally advantageous when making a service life forecast. The forces of retirement are dynamic as technological, social, environmental and regulatory conditions evolve. The historic company property accounting data is used in our service life analyses. The life analyses results are foundational to the service life forecast. However, the service life indications resulting from the life analyses must be judged from the perspective of whether future service lives will be similar to

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1 the service lives experienced in the past. For some accounts, the answer is yes. However, for some
2 accounts, such as Account 370.10, Meters - AMI meters (a.k.a., smart meters) the answer is no,
3 due to a quantum shift in meter technology. AMI meters are solid state devices while older,
4 traditional meters were electromechanical devices. The service life expectation for AMI meters is
5 about half the service life of electromechanical meters.

6
7 A service life estimate is based on informed professional judgment that considers all relevant
8 factors. Some of the factors considered include the service life indications from the life analyses,
9 company plans, engineering management's service life expectations, the currently approved
10 estimate and survivor curve estimates used by other electric companies with similar assets. The
11 depreciation study report, Part III, Service Life Considerations, discusses this topic further.

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Request IR-12:

Please provide copies of all management notes prepared or obtained by Gannett Fleming, including all notes developed from prior depreciation studies, broken down by each of the accounts studied with the current depreciation study. As part of your response, please include notes prepared both from discussions with management and as part of field trips, in addition to any other notes taken by Gannett Fleming.

Response IR-12:

All management and field trip notes prepared in connection with the current depreciation study are provided in Attachment 1. These notes reflect discussions and information obtained specifically for this depreciation study.

Please note that the field notes provided are informal and do not constitute a comprehensive representation of NS Power's programmes. These notes are intended to capture observations and discussions relevant to the depreciation study and should not be relied upon for drawing conclusions regarding NS Power's partner relationships, operations, or policies.

NSPI Management Meeting

Buildings

6/25/2024

Meeting with: Chad Bower, Scott Nicholson

Notes:

- Five largest buildings
 - Lower Water Street – HQ
 - Lakeside
 - Sackville
 - Ragged Lake ECC
 - Ragged Lake MCC
- Are there any locations/offices/service centers that NSPI needs to vacate because it's in a growing area and it's not large enough for their needs?
 - Or offices that are downgrading their space due to covid and the remote work environment?
 - They are lacking space
 - If they were mandated to go fully back in office, they'd not have enough space
 - They think they'd lease potentially if they were to do anything
 - Any conversation about expanding an existing space? Yes, plans to expand Lakeside and Sackville.
- No plans to sell any buildings over the next few years?
 - Don't have any and if they were to buy anything they'd lease it.
- Install mechanical cooling in station control buildings in substation yards.
- Upgrade HVAC. Gas cooling being phased out in office buildings / service centers..
- Roads – Crush gravel (washouts), bridges, culverts (concrete, steel and poly pipe)

NSPI Management Meeting

Combustion Turbine

6/25/2024

Meeting with: Robert Doiron

Notes:

- Burnside
 - 4 units at Burnside
 - Pratt & Whitney units; In service in 1976.
 - 33 MW – Each unit
 - Fuel - Oil / Gas
 - Peaking Plant – Quick to start in an emergency.
 - Used in synchronous condenser mode for additional voltage support.
- Tusket
 - 1 unit at Tusket
 - Pratt & Whitney unit; in-service in 1971
 - Fuel – Oil.
- Victoria Junction
 - 2 units at Victoria Junction
 - 33 MW units, each. In-service 1975.
- Tufts Cove CT Unit 4
- Tufts Cove CT Unit 5
- Used when it's really cold or really hot
- In the last decade, they have gone through their own life extension on their units.
- Capital spending has increased in the past 10 years. Modernize units.
- In the 2020 IRP, they determined it was cheaper to maintain these units and put money into them than it would be to decommission or build new ones
- Probable retirement date - Use 2050 in this study. Good units to own.
- Units can start fast, generate a lot of electricity and have been a reliable source of peaking and back-up power.

NSPI Management Meeting

Computer Hardware/Software

7/5/2024

Meeting with: Michael Cummings, Austin Janega, Patrick McBride, Kenneth Taylor, Sarah Delicaet

Notes:

- Computer hardware

Computer Hardware & Operating Software (072)

Cost Components

Mainframe & Mini Comp.
Misc. Comp. Equip.

Personal Computers
Word Processing Equipment

Cost Elements

Communication Devices
Data Input Devices
Disk Storage Devices
LANS
Main Configuration
Miscellaneous Equipment
Processors

Other Storage Devices
Plotters
Portable Meter Reading Equip.
Printers
Tape Storage Devices
Terminals

-
- They use HP as their primary vendor
- 5 years was used in the last depreciation study
- Any new changes in the operating?
 - Do they refresh their laptops more frequently than the desktops?
 - They believe 5 years is still appropriate
 - No changes in the last 10 years in their operating standards
- Emerging trend towards more cloud-based solutions
 - Implementation of these SAAS solutions, they've been capitalizing
 - Is this treated as software? Vs hardware?
 - On the ones they've done thus far, they've been included in the software side
- How many dollars are included in 072 asset group?
 - Capital routine is a little over \$1M annually
 - Pretty consistent over the last 5 ish years
 - \$57M gross book value as of the end of 2023
 - \$18.5M net book value as of the end of 2023
- Computer software

Computer Application Software (078)

Cost Components

Application software procurement	Data migration
Application software customization	Project management
Consulting fees	

Cost Elements

Middleware software modifications

-
- \$182M net book value as of the end of 2023
- \$264M gross book value as of the end of 2023
- Any big software projects/plans in the works?
 - Project underway to replace their CIS
 - Due to be implemented next year
 - Looking to try and wrap it up for 2028
 - This is more of a program to replace the legacy CIS
 - Legacy CIS is over 25 years old
- Upgrade of their ERP since 2017
- Is 10-year useful life still appropriate?
 - Potentially some different groupings we may think of if the accounting supports that
- Benchmarking relative to other utilities, how does NSPI compare?
 - From a data driven perspective, what do they need in support of the 5 year useful life?
 - There's industry data...for what other utilities are using for general plant categories
 - NSPI is within that typical range of service lives or amortization periods that are used for computer hardware/software
 - For computer hardware – 5 years is used (which is typical)
 - For computer software – 10 years is used (which is typical)
 - Some utilities do refine the categories and break them into more homogeneous categories

NSPI Management Meeting

Distribution Plant

6/20/2024

Meeting with: Trevor Beaton, Fady Tawil, Keith O'Callighan, Sarah Delicaet, Craig Flemming, Justin Donovan, James Young, Robert Doiron, Julius Mantolino, JFW (GF) and JML (GF).

Notes:

- Electrification is a big part of their future, i.e., home heating and EV's.
- Is there any legislation on gasoline-powered vehicles?
 - There's a federal mandate that says by 2030 or 2035, 50% of sales need to be electric
- Account 364, Distribution Poles
 - What are the reasons why we replace poles?
 - Vast majority are distribution poles are wood.
 - # of poles that NSPI owns by size and material type?
 - NSPI has 525,407 distribution structures
 - Less than 200 of them are anything other than wood
 - Any long-term or short-term plans for poles? Replacing materials?
 - They considered fiber-glass poles but costs are too high
 - No plans to add concrete.
 - Steel is not being considered either at this point.
 - Higher-class poles – For improved reliability and safety.
 - What was the previous standard and what are they moving towards?
 - In the past, their poles were Class 3 and Class 4
 - NSPI installing Class 3, 2, and 1 poles. Wider base and diameter throughout the length of the pole.
 - They have a joint use agreement with Bell-Alliant so they would need to work with them to come up with an amount of communication allowed on poles
 - Trying to get heavier telecom cables off the poles
 - Limited inventory of Class 1 poles
 - What species of tree are they using?
 - Southern yellow pine
 - They're looking into potentially changing
 - Western red cedar
 - Lighter and gets you the same strength

- Which would allow them to lift with their trucks
- They are more expensive which is why it's still being considered
- Preservative
 - What kind of preservative is used?
 - CCA is what's being used on distribution
 - This was switched 4-5 years ago
 - Used to be Penta.
 - Was phased out by the federal government
 - They do have some non-treated poles in certain geographic regions (next to municipal water supply and some water sources)
 - Safe to say that it's under 5% of poles that are untreated
 - Non-treated poles would have a shorter life than a treated pole
- What percent of poles are joint-use poles with Bell-Alliant?
- A large portion of them are joint-use
 - 60% owned by NSPI and 40% owned by Bell-Alliant between the poles that are jointly owned
- Any other drivers of retirements?
 - Is putting in a higher-class pole for storm-hardening? Yes.
 - Increase in poles due to CSA standards
 - Which will result in an increase in pole heights
 - Leads to pole replacements
 - CSA standard is requiring looking at wind speeds, ice loading, combination, etc.
 - This is only done with poles that are deemed to be ready for replacement
 - Any poles that are deemed good condition are not being proactively retired to meet these CSA standards
- Highway widening?
 - When the province, municipality or any other jurisdiction is doing road work that widens the roads and the pole line is in their ROW, NSPI will need to move their poles
 - This can drive retirements
 - Past couple of years, there's been a lot of work being done here
- Pole inspection program?
 - How often are they going out and looking at their poles?
 - Rejection rates when they get out there?

- They do an inspection of the whole system every two years
 - Just a visual drive-by and making sure everything is good
 - Every 7 years, they'll do a detailed inspection of each pole
 - Just visual inspections at the pole
 - A lot of questions from their regulator in regards to asset replacement due to storms.
 - NSPI has been experiencing more tropical storms/hurricanes
 - So they've had a lot of asset replacements related to these significant storm events.
 - Load growth
 - Leads to a significant amount of retirements in poles
 - New services
 - If a pole doesn't have the ability to hold certain new overhead conductors, they'll have to replace pole.
 - Some voltage conversions are leading to pole replacement
 - Needing more transformers as voltage is increased which is leading to some pole replacements
 - Third Party Damage – Trucks / Snow Plows / Other Vehicle accidents.
 - Damage from woodpeckers.
 - Typical pole lengths – 40, 45 and 50 feet.
- Account 365, Overhead Conductors and Devices
 - Retirement causes for overhead conductors?
 - Load growth is driving a huge demand on conductors
 - Capital plan studying
 - If they're building a new substation, they have plans for choosing specific conductors
 - If it makes sense, they'll try to add the proper capacity that they're projecting for the next 20 years
 - Are they building extra capacity for the next twenty years or so?
 - Long-range capital plan?
 - They have 1, 5, 10 year plans
 - General increased electrification in certain markets such as in homes as rebates for high-efficiency heat pumps and EVs will drive load growth.
 - May need to add capacity to existing overhead lines.
 - What is the standard distribution voltages in the province?
 - 25kV and 12kV (depending on the area)
 - They still have some 4kV (although this is old and will be phased out eventually)

- Currently they're more focused on retiring 4kV where load growth is happening or where federal stipulations are mandating this
 - A lot of the 4kV conversion in the city is driven by load growth
 - There are a lot more customers that are still utilizing the 4kV
- What happens to the overhead wire when they do highway widening?
 - Typically they'll replace it with something new
- If there's storm damage, the lines that get knocked down, can they be spliced back together?
 - More often than not, they'll splice and repair although depending on the situation, they may need to replace the span outright
- Inspection program for the overhead lines?
 - Any type of thermal imaging done to detect hot spots or is age or condition ever a consideration?
 - It's based on actual outage performance
 - If a conductor fails then they'll replace it
 - Heat stress from the loading...has that increased in recent years? Yes, the increase has occurred in the last 5-10 years vs the previous 10 years when demand was mostly flat..
 - In the last 3-4 years, there are more cases in higher growth areas where conductors are being replaced because they are projecting more capacity than its capable of holding
- How much copper is left on the system?
 - Everything that goes in now is aluminum conductor
 - If they need extra strength, it'll be steel (ACSR)
- Any corrosion issues with the steel core?
 - Not really, the issues they had with ACSR occurred about 10 years or more ago was due to the auto-sleeves on the ACSR.
 - Coastal environment in Nova Scotia – higher than normal corrosion.
 - Within ~35 miles to the coast from any area in Nova Scotia.
 - They do not have that issue on new ACSR.
- Switches in this account, insulators, fuses, reclosers
 - Are these lasting shorter than the overhead line?
 - Yes they are shorter, maybe around 20 years or less
 - Any problems with insulators?
 - On distribution, they don't really practically replace insulators
 - Very low failure rate
 - If they are replaced, they're replaced with polymer insulators
 - Used during the last 20 years or so.

- Services
 - Is triplex or quadraplex from the transformer to the house
 - The open secondary from pole to pole is being categorized under Overhead Conductors and Devices
- Useful lives:
 - Poles
 - Typical range for a wood distribution pole is 35-55 years industry-wide.
 - At what age would they project the useful life to be:
 - Expected ASL – 40 to 45 years. Previous ASL was 38 years.
 - If not taken out by a storm, 3rd party, clearance issues, etc., ...they would estimate the physical life is closer to 45-50 years.
 - Overhead conductors
 - Typical range for a overhead conductor
 - At what age would they project the useful life to be:
 - Conductors tend to last longer than poles
 - Average at 45-60 years (industry)
 - Conductor itself is not normally bad, it's just overloaded if it's being replaced.
 - Replaced due to inadequacy, deterioration, storm damage, relocations, 3rd party damage, voltage conversions, etc.
 - ASL – Approved at 38 years in the previous SL study
- Line Transformers
 - There was a time where NSPI would bring line transformers back to the shop and repair them
 - NSPI does not repair line transformers internally anymore.
 - NSPI previously used mild steel tanks for their line transformers. Rust / corrosion of the steel tanks caused the transformer oil to leak and unit would fail. NSPI once had a significant number of line transformers with steel tanks, NSPI went with line transformers with stainless steel tanks around 20-25 years ago. Reduced corrosion, particularly for units close to the coastline.
 - Stainless steel tanks are working out better?
 - Yes, NSPI uses stainless steel for all line transformers.
 - NSPI only purchases stainless steel for pad mounts.
 - Other retirement causes of line transformers include: new load growth, storm damage, 3rd party damage, animals, customer's leave system, rust, deterioration.

- We had been seeing service lives trend longer due to the change to stainless steel
 - NSPI expects it will trend higher towards 40 years.
 - NSPI – Used a 30 year average service life in the previous SL study.
- Street-Lighting
 - Might take 30-45 minute discussion next week for this.

NSPI Management Meeting

Dynamic Voltage Restorer

7/9/2024

Meeting with: Joe Yurchesyn, Ron MacNeil, Trevor Beaton, JFW (GF)

Notes:

- Future investment
 - Big one for the next year
 - Larger investment on the transmission side of things

PARTIALLY CONFIDENTIAL CI C0053316 Appendix A Page 3 of 6

CI Number : C0053316	- Transmission Customer Performance Regulations Compliance Project Michelin Waterville Dynamic Voltage Restorer	Project Number	C0053316
Parent CI Number :	-		
Asset Location : 1455	- 1455 Transmission Plant General	Budget Version	UARB Submissions

Capital Item Accounts			Forecast Amount
Exp. Type	Utility Account		
Additions	0300 - TP - Bldg., Struct. Grnd.		3,268,841
Additions	2200 - TP - Elec Contr. Equip.		399,110
Additions	2300 - TP - Power Equip.-Station S		321,863
Additions	4300 - TP - Substn Dev.		20,351,782
Additions	4400 - TP - Substn. Transf.		3,691,224
Additions	4500 - TP - U/G Conduit		63,214
Additions	4600 - TP - U/G Conductor		3,074,641
Total Cost:			31,170,675
Original Cost:			

-
- The large bulk of the DVR is going into 4300 which is the substation depreciation pool
 - What is the function?
 - Step-down transformer → into the DVR system → stepped back up
 - How long do you expect it to operate?
 - Requirement is that it lasts for 20 years
 - Temperature-controlled so assumes ambient temperature for life
 - At the end of the 20 year life, it will still meet requirements, but at that time, you'd expect to have to add/replace capacitors
 - Any significant maintenance that needs to be performed on it during its life?
- Switch-gear house
- Michelin plant(?)
 - Plant became production in 1979-1980
 - Only plant that will have DVR
 - Planned for early fall of 2024
 - Meant to boost load during brief voltage sags
- Do the other two plants have similar issues of capacity dropping?

- Yes they'll eventually have issues similar that they'll have to address and its possible that dynamic voltage restorers are going to be apart of the solution

NSPI Management Meeting

Enterprise Asset Management (EAM)

6/25/2024

Meeting with: Robert Doiron, Erin MacNeil, Trevor Beaton, Sarah Delicaet, JFW (GF)

Notes:

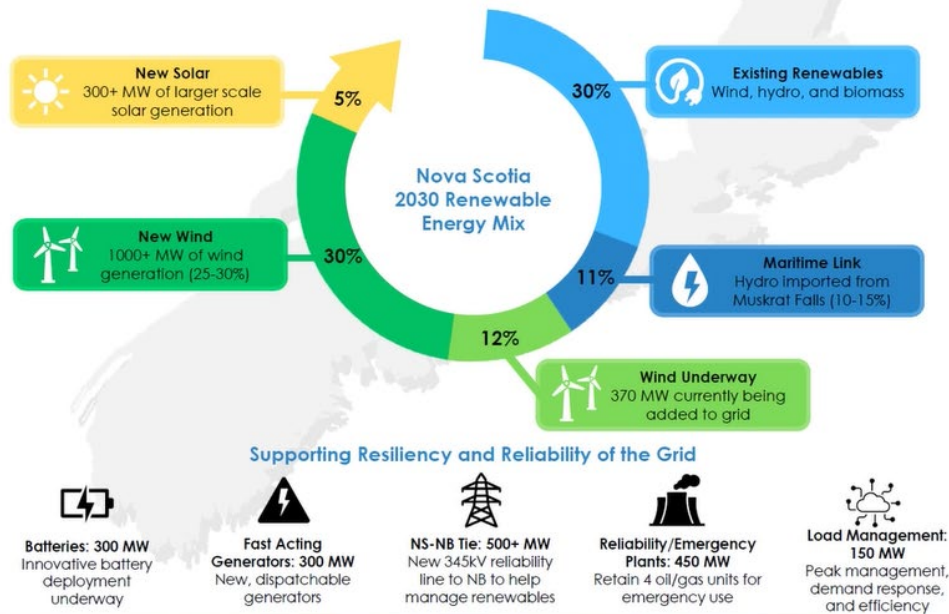
Asset Management Pyramid



-
- Team that is determining what the investment strategy should be for assets and trying to find the most efficient ways to invest their money

Nova Scotia's 2030 Clean Power Plan

Achieve 80% renewables • Close coal • Cut electricity GHGs by 90% • Improve grid resiliency



-
- Plan to get to clean energy by 2030. Eliminate coal fired generation. Path to 2030.
- Improving sensors and telecommunications to make assets work more efficiently and can be monitored remotely, e.g., vibration monitoring at Lingan (Cape Breton) can be viewed at Ragged Lake Energy Control Centre (in HRM).
- Alerts SMEs about problems on the system.
- I&C – part of EAM – such as sensors at power plants.
- Sensors – 10-15 years – ASL.
- ISO Nova Scotia – more renewables in future. Converting from a baseload central generation facility, such as Trenton, to more renewables (i.e., wind, solar).
- Community solar garden recently installed in Amherst – 1MW.

NSPI Management Meeting

Grid-Scale Batteries

7/9/2024

Meeting with: Trevor Beaton, Scott Hanco, Debra McLellan, Russell Cooper, Sarah Delicaet.

Notes:

- What does the company have planned for grid-scale batteries?
 - With the IRP and looking at renewables, to maintain great stability...batteries have been apart of their plans going back for years
 - Wind resources
 - Wind is a primary resource for them even compared to solar
 - Battery will serve grid-stability
 - Looking to optimize when these battery facilities are charged and discharged
 - They want to support black start plans
 - In certain scenarios where they are losing large chunks of capacity on transmission side or elsewhere
 - One location in particular will be setup to be used in a black start path
 - They think it would be very rare to see battery-storage be the exclusive function
 - One for straight up capacity use case
 - One for peak shaving
 - One for frequency responding
 - One for black start capability
 - A lot of information on power-converter side
 - Very key that regional transmission officers are looking for more grid-forming type of inverters rather than grid-following
 - This will give the maximum functionality out of their inverters
- In terms of scale, what is capacity of each storage facility and where they're located?
 - 150 mW
 - Locate the battery close to the substation
 - Easiest way to interconnect to the substation
 - One was near Halifax, one was south shore (bridgewater), one was near the Valley (white rock)
 - All three of these projects were approved
 - Couldn't get as close to White Rock as they wanted

- Are these three sites being operated similarly or are they operated differently?
 - On the initial outset, they'll be used in the same way
 - Spider Lake may be slightly different because they are going to have the black start capability
- Service-life expectation for these assets?
 - Base model would have cycling once a day
 - On average over the 20 year life that they have on it
 - This was specified in all of the proposals
 - All proposals were able to meet this requirement
 - It's within their warranty that they can cycle it three times a day
 - Decisions will be made based on various things...seasonal
- 4 hour capacity and will be degradation over time
- What is warrantied by the manufacturer? What protections does the company have with the warranty?
 - They do have a long-term service agreement with the vendor
 - Every year, they'll do a capacity test to validate where the system is with the overall degradation
 - A lot of the warranty has to do with the capacity and degradation over time
- Bridgewater and Spider Lake they're looking to have installed by the end of next year
 - Third site is scheduled for fall of 2026
- COR
 - Assumption is that COR and Salvage are offsetting amounts in their model
- Salvage
 - Not really able to predict what the battery salvage will be yet
 - Think there may be a market for lithium but they'll need to look into this
 - Anticipating that there will be some value
- Grid-scale batteries that they're planning on installing are lithium-ion phosphate batteries

NSPI Management Meeting

Hydro Plant

6/25/2024

Meeting with: David Walker, Robert Doiron, Sarah Delicaet, Craig Flemming, Trevor Beaton, Blaise McNeil, Jeremy Peck, Jonathan MacIntosh, Alison Ferguson, Jessie Wallace, Scott Hanco, JFW (GF), JML (GF) and Sam Powery (GF).

Notes:

NSPI – 33 hydro plants on 17 river systems. First hydro plant in NS – online in 1903.

Mostly small MW units. Most hydro plants owned by NSPI are 70+ years old.

~400 MW – Hydro plant capacity

Wreck Cove – Largest hydro plant on system. 212MW. Online in 1978. Located in Cape Breton.

Important to meet the Path to 2030. NSPI will stop using coal for generating electricity.

- Avon
 - Had at 2061. Move out 5 years to 2066
- Bear River
- Black River
- Dickie Brook
- Fall River
- Lequille
- St. Margaret's
- Sheet Harbour
- Tusket
 - Capacity of Tusket?
 - Tusket – Main dam rehabilitation – large project.
 - Had to apply for authority to overpay
- Wreck Cove
 - \$30M for the LEM
- Mersey
 - Largest small hydro facility
 - Sustained in the planning environment
 - 80% renewable by 2030
 - They're at 43% YTD
 - Had a retirement date of 2065 in the previous study.

- Will treat Wreck Cove, Mersey and Tuskent as perpetual assets for depreciation purposes, i.e., just interim retirements related to worn component replacements expected.
- General
- IRP in 2020
 - Evergreen IRP
 - Refresh of the assumptions that they had in the IRP
 - Clean electricity mandates
 - IRP investigated their long term investment plan
 - IRP says that it's better to maintain all of their hydro plants rather than decommission them
- All small hydro that is online today will remain online in the horizon
 - No changes
- Sulfur emission requirements as they move to 2030
- 40 years used for life-span dates for all hydro plants
- Engineering inspection
 - Do engineering inspections every year and then do a detailed dam inspection every 7 years
- Harmony/Roseway
 - Why were they retired?
 - They were small 2 MW units recently retired / decommissioned.
- Lakes/reservoirs created for these hydro units
- Annapolis Tidal Plant – 20MW, Installed in 1984, retired in 2019.
- Hydro Investment Plan (HIP)
 - Shows spending at hydro facilities
- Most small hydro units 70 to 100+ years old.
- Will life span all hydro units, except Wreck Cove, Mersey and Tuskent over a 40-45 year remaining life period, out to mid 2060's, e.g., 2066, as none of the remaining small hydro plants are planned for permanent shutdown.
- Will recover all remaining undepreciated investment over 40-45 years as most of the cost associated with the initial cost of the hydro plants has already been recovered.

NSPI Management Meeting

Meters

7/8/2024

Meeting with: Gary Delaney, Lauren Boutilier, Glen MacLeod, Dawn Hartling, Sarah Delicaet, Craig Flemming, Trevor Beaton, JFW (GF) and Sam Powery (GF).

Notes:

- About 530,000 meters overall
 - 525,000 are smart meters
 - Essentially roll out is complete.
 - New smart meters being installed as new customers being added
- When did the smart meters first begin being installed?
 - Started October 2019
 - Finalized about a year ago.
 - Bulk installation were done in 2020-21
- Warranty on meters?
 - 5 year prorated over those 5 years for the warranty
- Smart meters that have been put in over the last 3 years...what did they replace?
 - Mixed bag of legacy meter inventory
 - Close to 50% was older electro-mechanical residential type meter
- Description of how they perform the meter reading?
 - Itron meters in system
 - Requests data on all the meters every day
 - Cellular communication
 - Rely on Cisco routers out in the field
- What is the typical disposition of the meters that are taken out?
 - Any salvage related to them?
 - For the most part they're just recycled and retired. Very small scrap.
 - A certain number of the ones that were installed pre-deployment, a few were sold to other utilities or are used for opt-out customers that don't want a smart meter.
 - Very small numbers
- A third party was hired to mass-deploy the smart meters
 - Same vendor that removed the old meters
- Net Salvage
 - Cost was tracked to remove the old meters
 - NSPI did experienced some cost to remove all the older meters
- Before AMI deployment
 - Meters would have a 10 year seal period per Measurement Canada.

- They would break the population up into sample groups and perform sample testing. Test meters for accuracy.
 - Quantity of 5000 per meter type and vintage.
 - As they come near the end of their seal life
 - They would test 250 of those 5000 meters... if they test well, the 5000 meters get extended for another 8 years
- Every test cycle, if a meter passes you get an additional 8 years less 2 for each subsequent cycle.
- They have it broken down in legacy meters and AMI meters but that's it
- Asset class:
 - Instrument transformers

Meters (051)

Cost Components

Instrument Transformers
Meters - Demand

Meters - Energy

Cost Elements

Current Transformers
Fittings
Potential Transformers

Metering Tanks
Protective Devices
Relays

-
- Smart meters
 - Expect a 15-20 year life. Some will be replace prior to age 20 due to damage, failure, etc.
- Legacy meters
 - Expect 20 year life as most have been replaced with Smart meters. Older technology. Future support from OEM uncertain.
- Any statistics on failure rates of new smart meters?

DESCRIPTION:

Please refer to the Company's main Application for full details on the project.

Through the Advanced Meter Infrastructure (AMI) project, NS Power proposes a province-wide rollout of AMI (smart meter) technology, which will place greater information, control and convenience in customers' hands. This project includes:

- Replacing approximately 495,000 existing meters with new smart meters; and
- Installing associated systems such as a secure and private network to allow communication between the meter and NS Power, enabling customer benefits such as improved outage restoration and access to more information about daily energy usage.

Summary of Related CIs +/- 2 years

2017 CI 47124 - Advanced Metering Infrastructure Pilot Project \$8,274,738

Note: The scope of the pilot project has now been combined with the full project which has adopted the same CI#. CI 50343 has been cancelled.

Depreciation Class: Distribution Plant - Meters
 General Plant - Computer Hardware
 General Plant - Computer Software

Estimated Life of the Asset: 20 Years

JUSTIFICATION:

Justification Criteria: Metering Equipment

Why do this project?

AMI will create operational efficiencies that translate into customer savings. AMI will modernize NS Power's grid to become more responsive and improve reliability. Customers will have access to tools to better manage their electricity use and stay on budget.

Why do this project now?

The Company is proposing to undertake this investment in AMI now because AMI technology has reached a level of maturity and penetration across North America where confidence in the effectiveness and useful life of the technology is high. Technological advancements across the industry are moving at a pace where the Company must

NSPI Management Meeting

Substation Equipment

6/20/2024

Meeting with: Jesse Wallace, Julius Mantolino, Lance Taylor, Trevor Beaton, Kyle Barnhill

Notes:

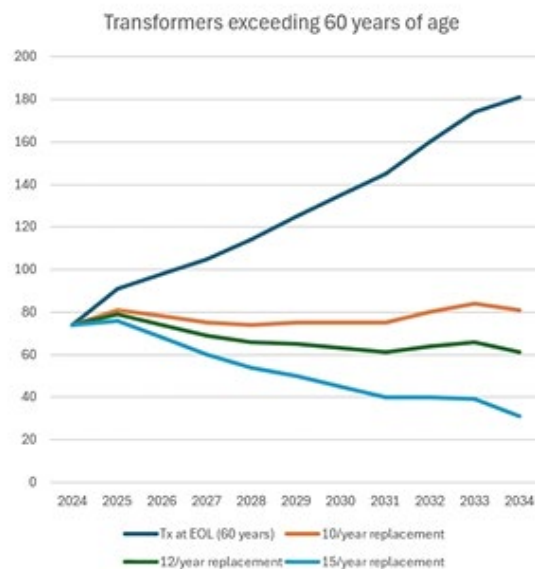
- Transformers
 - Probable causes of retirement related to station transformers in substation yard were discussed and include:
 - Maintenance history
 - Age
 - Catastrophic failure
 - Faults
 - Design Issues
 - Inadequacy / Capacity
 - Oil Quality Test (ASTM)
 - Dissolved Gas Analysis (DGA)
 - Doble Test Results
 - Peak Loading or Peak Temperature
 - Inspections/Assessments
 - And these are all ranked on a 1-5 scale (1 being the best, 5 being the worst)

B	C	D	E	F	G	H	I
Condition Parameter	Confidence	Score	1	2	3	4	5
Maintenance History (Corrective/ Maintenance Frequency)	0.5		Last C Maintenance Completed in Compliance OR 0 CM Work Orders in Backlog	C Maintenance Deferred 1-2 Years OR 1 CM Work Order in Backlog	C Maintenance Deferred 3-4 Years OR 1-3 CM Work Order in Backlog	C Maintenance Deferred > 5 years OR > 3 CM Work Orders in Backlog	C Maintenance Deferred > 5 years OR > 3 CM Work Orders in Backlog
Age (Insulation Aging >> Furans Testing)	0.9		less than 350 furans (ppb) >> prime lifetime	350 furans (ppb) >> 30% loss of life	750 Furans (parts per billion) >> 50% loss of life	Furans over 1200 (parts per billion) >> 70% loss of life	Furans over 1200 (parts per billion) >> 70% loss of life
Design Issues	0.6		No known design issues	Known design issue, able to be mitigated such that equipment can safely be operated at full rating/duty cycle	Design issue forcing de-rate or other abnormal operating mode/condition	Known design issue and abnormal failure rates experienced by other utilities/end-users of similar equipment OR manufacturer service advisory issued	Known design issue and abnormal failure rates experienced by other utilities/end-users of similar equipment OR manufacturer service advisory issued
Oil Quality Test (ASTM)	0.75		All 6 Tests are in the Acceptable Range	Less than 50% of the Test Results are in the Questionable Range	50% or more of the Test Results are in the Questionable Range	At least one of the Test Results is the Unacceptable Range	At least one of the Test Results is the Unacceptable Range
Dissolved Gas Analysis (DGA)	0.9		All are in the Condition 1 zone	At least one is the Condition 2 zone	At least one is in Condition 3 zone	At least one of the gases or totals is in the high risk zone (Condition 4)	At least one of the gases or totals is in the high risk zone (Condition 4)
Doble Test Results	0.8		<0.49 %	0.5 - 0.69 %	0.7 - 0.99 %	>=1 %	>=1 %
Peak Loading or Peak Temp.	0.6		<70% OR <65°C	<90% OR <75°C	90-100% OR <100°C	>100% OR winding temp >100°C	>100% OR winding temp >100°C
Inspections/ Assessments	0.5		No Noted Deficiencies	Deterioration Noted	Severe Deterioration Noted	Corrective Action Required	Corrective Action Required

- Transformer age profile analysis
 - Replacing 10 per year doesn't even maintain status quo and leaves fleet risk unacceptably high.

- Replacing 15 per year is likely to induce unsustainable financial strain.
- Strategy going forward will need to include more life extension, more complicated repairs, increased internal expertise and infrastructure capacity to maximize life cycle of present and future assets.
- This is a graph that is primarily showing transmission transformers

Age profile analysis



- Replacing 10 per year doesn't even maintain status quo and leaves fleet risk unacceptably high.
- Replacing 15 per year is likely to induce unsustainable financial strain
- Strategy going forward will need to include more life extension, more complicated repairs, increased internal expertise and infrastructure capacity to maximize life cycle of present and future assets

- When does NSPI need to be planning to replace transformers?
 - Around 50- 60 years of age.
 - 60 years is their standard useful life, however events and circumstances can result in retirements earlier than 60.
- During the winter time, there's an increase in electricity use due to home heating with electricity, i.e., heat pumps
- 55 to 65 years for the older transformers. These units were overdesign with more safety margin and used more material, copper, steel, etc.
- If a transformer is overloaded and overheating
 - In practice, they would look at how frequently is it hitting that overload threshold and when?
 - They'll do a dissolve-gas analysis to see the impact of overloading it.
 - When it comes to paper, the two key gases are carbon monoxide and carbon dioxide.
 - They like to see it inside of a certain ratio

- Carbon monoxide is paper-heating.
 - Carbon dioxide is paper-destroying.
- They also do oil-testing.
- Transformers are designed to go up to 110 degrees Celsius but their alarm will go off if it gets to 105 degrees Celsius.
- Transformer rewindings – Capitalized with partial retirement recorded. Occurs near midlife. 10% of retirements associated with rewindings.
- Future capacity
 - Could transformers be relocated if needed?
 - They have a planning team on transmission/distribution that are doing analyses and projects to try and predict where load growth is happening
 - Transformers are evaluated case by case if they need to be moved or updated
- Wind turbine retired 25 years ago in South Lake. Installed in 1990's. Small, prototype unit near Wreck Cove.
 - How does new generation sources impact substation equipment if at all?
 - A few different ways
 - Reverse power
 - Where they're not built to accommodate reverse power
 - At one of the hydro sites
 - Where the distribution hydro generation is keeping a transformer from being overloaded
 - Collector transformer
 - Pad mount transformers at the base of turbines having unexplained overheating, high turnover rate
 - It was due to dirty power coming from the wind turbine
 - Not a lot of impact at transformers at substations
 - How many collector transformers at Nuttby Mountain?
 - There's one per wind turbine
 - 69kV and above is the distinguisher between transmission and distribution substations
 - 25kV to 4kV (distribution transformers)
 - 12.5kV, 13.2kV, 13.8kV are all different kinds of voltages/transformers they're dealing with on the distribution side
 - Expected shorter life for distribution transformers

- Plan to switch out the 4kV with a 25kV
 - They're trying to get away from 4kV infrastructure and they'd be looking to get rid of substations that support the 4kV
- Circuit-breakers

	B	C	D	E	F	G	H
Condition Parameter	Confidence	1	2	3	4	5	
Maintenance History (length of time a WO has been sitting in the backlog instead>> to determine the frequency of the WO's in the system)	0.1	Last C Maintenance Completed in Compliance OR 0 CM Work Orders in Backlog	C Maintenance Deferred 1-2 Years OR 1 CM Work Order in Backlog	C Maintenance Deferred 3-4 Years OR 1-3 CM Work Order in Backlog	C Maintenance Deferred > 5 years OR> 3 CM Work Orders in Backlog	C Maintenance interval missed or skipped	
Operations Count	0.3	0-500	500-1000	1000-1500	1500-2500	>2500	
Tank		No leaks or corrosion	No leaks, but corrosion or tank warping/degradation evident	Slow weep/leak, intermittent with temperature variation, no top-up required for 12+ months	Moderate weep/leak, requires 1 or more top-ups per year	Severe weep/leak, intermittent with temperature variation, no top-up required for 12+ months	
External Insulation (Bushings/Porcelain)		Clean and undamaged	Mild deterioration or contaminant accumulation OR Minor chips in porcelain	In-service in a geographic region known for heavy airborne contaminant deposits (sea coast, salt mines, heavy industry) AND Evidence of electrical tracking OR 1 porcelain shed missing OR Rust or contaminant stains running down surface that are removed by rain or similarly wet weather OR Visible/audible electrical discharge in wet/humid weather AND Discharge is noticeably improved/eliminated after wet weather due to contaminants washing away	Not located in a geographic region known for heavy airborne contaminant deposits (sea coast, salt mines, heavy industry) AND Evidence of electrical tracking OR 2 porcelain sheds missing, stress cracks evident OR Rust or contaminant stains running down surface that are not removed after rain or similarly wet weather OR Visible/audible electrical discharge in wet weather	>2 sheds broken OR Heavily soiled AND Evidence/occurrence of electrical discharge in clear weather OR	
Internal Insulation		SF6: >99% Purity & <100ppm Moisture Oil: kv Breakdown >50 kv (D1816 2mm)	SF6: >98.5% Purity & <150ppm Moisture Oil: kv Breakdown >40 kv (D1816 2mm)	SF6: >98.5% Purity & >150ppm Moisture Oil: kv Breakdown >25 kv (D1816 2mm)	SF6: <98.5% Purity & >150ppm Moisture Oil: kv Breakdown >25 kv (D1816 2mm) but has dropped 20% or more compared to prior year's result	SF6: <90% Purity & >300ppm Moisture Oil: kv Breakdown <25kv (D1816 2mm)	
Internal Insulation		SF6: >99% Purity & <100ppm Moisture Oil: kv Breakdown >50 kv (D1816 2mm)	SF6: >98.5% Purity & <150ppm Moisture Oil: kv Breakdown >40 kv (D1816 2mm)	SF6: >98.5% Purity & >150ppm Moisture Oil: kv Breakdown >25 kv (D1816 2mm)	SF6: <98.5% Purity & >150ppm Moisture Oil: kv Breakdown >25 kv (D1816 2mm) but has dropped 20% or more compared to prior year's result	SF6: <90% Purity & >300ppm Moisture Oil: kv Breakdown <25kv (D1816 2mm)	
Interrupter & Mechanism	0.25	Contact resistance, interrupter operating time/synchronization matches commissioning results	Contact resistance/interrupter operating time/synchronization has drifted from commissioning results but remains within manufacturer and engineering specifications	Contact resistance/interrupter operating time/synchronization has drifted from commissioning results but remains within 10% of maximum/minimum manufacturer and engineering specifications	Contact resistance/interrupter operating time/synchronization does not meet manufacturer or engineering specifications	Contact resistance/interrupter operating time/synchronization is over double manufacturer or engineering specifications	
Design	0.1	No known design issues	Known design issue, able to be mitigated such that equipment can safely be operated at full rating/duty cycle	Design issue forcing de-rate or other abnormal operating mode/condition OR Obsolete design with spare parts still available from the vendor or third party vendors	Known design issue and abnormal failure rates experienced by other utilities/end-users of similar equipment OR manufacturer service advisory issued OR Obsolete design with no spare parts available	Repeated/abnormally high failure rates experienced firsthand	
Inspections/ Assessments	0.1	IR scans shows all phases within 4 degC of one another	IR scans show greater than 4 degC delta between phases	IR scans show greater than 10 degC delta between phases	IR scans show greater than 20 degC delta between phases AND No one phase is higher than 80 degC	One or more phases are running at over 80 degC	

- NSPI - largely SF6 circuit breakers

- Other utilities had issues with them leaking at the seals
 - On any breakers that are experiencing this leaking issue
 - Sometimes it's just a gasket replacement or some other kind of maintenance replacement and then they bring the breaker back in service if they can
 - Capital funding to replace Pennsylvania breakers
 - They bought 16 from a utility that went bankrupt
 - They're targeting replacing 4 a year, but they've only replaced 2 thus far

- They still have a large conglomerate of oil circuit breakers (OCB) although the newest one they put in was back in the 1980s so they're not deploying any new oil breakers
- How long would they project it to remain in service if they put in a new breaker today?
 - Depends on the manufacturer
 - Mitsubishi Electric breakers and they're built to last for quite a long time
 - Lives somewhere in the 30-40 year useful life range
 - Vacuum breakers (newer).

NSPI Management Meeting

Thermal Plants, ICP, Biomass

6/25/2024

Meeting with: Robert Doiron, Scott Hanco, Craig Flemming, Sarah Delicaet, Trevor Beaton, Jason March, Blaise McNeil, Alison Ferguson, Jonathan MacIntosh, Sammy Trikhatri, Sam Powery

Notes:

Lingan:

- Lingan – 4 ~150MW Units. Currently burns coal. In-service dates – Unit 1: 11/79; Unit 2: 6/80; Unit 3: 12/83; Unit 4: 6/84.
- Three units at Lingan will have been converted to oil from coal.
- Coal handling equipment retired.
- International Coal Pier – Retire 2029/30. Life tied to Lingan.
- Lingan Units 1, 3, 4 being converted to oil (~2029)
 - Units 1, 3, 4 will be seasonal peaking units (summer / winter)
 - Lingan 2 retired in 2029. Other units are being converted to oil.
 - Conversion work would be one boiler at a time
 - Will take weeks not months to convert.
 - Units 1, 3 and 4 will operate until 2049/50.

Point Tupper:

- Pt. Tupper – Unit 1 & 2; Unit 1 – 81MW, in-service in 1969, out of service / retired in place in 1987. Unit 2 – 150 MW. Built in 1973, oil was energy source originally. Converted to coal in 1987.
- Point Tupper is getting converted to natural gas (~2027) from coal
 - Off-coal legislation by 2030 in Nova Scotia
 - Conversion for Point Tupper is supposed to be converted by ~May 2027

Tufts Cove 1-3:

- Unit 1: 100 MW, In-Service 1965; Unit 2 100 MW, In-Service 1972; Unit 3: 150 MW, In-Service 1976,
- Units 1-3 – Fuel – Oil / Gas
 - Unit 1
 - Incentives to keep the legacy units running on oil/gas
 - Planning on investing significantly into Unit 1 to keep it running until 2050

- Expected to operate the plant as base load plant until ~2049 / 2050.

Trenton:

- 6 units. Unit 1-4 – small units – Out of service and retired in place.
- Unit 5 – 150 MW; Fuel – Coal; In-Service 1969
- Unit 5 – Expected retirement ~April 2027.
- Unit 6 – 160MW – In-service 1991. Fuel – Coal.
 - Water coming out of Trenton is too warm; adverse impact on marine life.
 - Applies to both Trenton 5 and 6
- Unit 6 – Expected retirement ~ December 2029.

Point Aconi

- 1 Unit – 165 MW, CFB Boiler, In-Service – 3/94, Fuel – Coal / Pet Coke.
- Unit 1 - Expected retirement – 2029.
 - Will be retired by December 31, 2029
 - Dates are subject to change
 - Can't retire this unit without the new proposed CTs.
 - Mine operations at Point Aconi
 - They're maintained the sole resource extraction rights
 - Unknown if they'll give that up or not once they retire Point Aconi
- Limestone quarry at Kelly Rock tied to the operating life of Point Aconi.

Tufts Cove – CCGT – Units 4-6

- Supply of natural gas
 - Fixed contract with supplier
- Tufts Cove – Unit 4 (installed 2003) & Unit 5 (installed 2005).
- Units 4-5 Initially installed as simple cycle CTs. GE model LM 6000.
- 3 engines – 2 operating and one spare which gets swapped in / out w others during scheduled outage.
- TUC 4-5 now part of a CCGT unit with the installation of a HRSG (in 2011).
- Tufts Cove Unit 6 – Steam Recovery Unit – 46MW from waste exhaust heat.
 - Units 4-6 – Expected 12/31/2049 retirement date.
- Hot-gas path
 - \$5M on replacing these components every 4-5 years
 - Which is about 40% of everything
 - They're typically only around 15% replacement though
- Steam-recovery unit
 - Built in 2011
- Battery
 - Expect two in 2025

- Ultimately, there will be three sites 50 MW battery storage: Bridgewater, Waverly, The Valley (near New Minas).
- Classifying the assets right now as transmission
- 4 hour grid scale battery facilities.
- Maritime Link
 - They're getting all of their contracted energy currently from Muskrat Falls.
 - 153MW (Firm). 250-300MW in future.
- Biomass
 - Point Tupper
 - 2013 was when it was installed/operating
 - Capacity – 43 MW. Base load plant.
 - Gonna have to be some extension of the gas pipeline at Point Tupper
 - Steam & electrical power agreement from this facility as well to nearby paper plant
 - Estimated probable retirement date is December 31, 2045
 - Maintenance challenges for BioMass compared to other steam / thermal plants?
 - Nothing too different. Screws push the shredded feedstock into the boilers.
 - Command system is a little different
 - Precipitators remove PM – helps improve opacity in the area.
- Point Tupper Marine Terminal
 - Retiring in 2030. Coal unloading facility for Point Tupper and elsewhere.
 - Haven't evaluated other uses for this just yet so the plan is to retire
 - Same as the international pier
- Decommissioning
 - Stantec hired to update the 2020 decommissioning they did
 - Wind sites, marine terminals, biomass, thermal plants
 - Another consultant is doing the decommissioning for their other sites
- Hydro Sites
 - Harmony
 - Maintaining everything
 - Could bring it back operational if they needed to
 - Roseway
 - Decommissioning
 - Maintaining some of the water structures there
 - Phase 1 of decommissioning was removal of dam.
 - Phase 2 – Remove powerhouse and penstocks.
 - Tusket - Significant work on rehabilitating main Tusket dam.
 - Have had to invest a lot of money to meet environmental requirements (re. water levels and fish migration).

NSPI Management Meeting

Transmission Plant

6/20/2024

Meeting with: Michael Gagnier, Lance Taylor, Julius Mantolino, Trevor Beaton, Justin Donovan

Notes:

- Poles and Fixtures
 - How many transmission poles NSPI owns and if they have it by material type what is that?
 - Wood and Steel
 - 28,840 wood
 - 1,992 steel
 - These are structures that each could have multiple poles, e.g., H-Frame structures.
 - Steel is all towers
 - Composite poles
 - Made of fiber glass
 - Wood transmission poles
 - Is there a variety of sizes of wood poles?
 - Smallest pole they use now is a class 1 pole
 - Largest pole would be an H4
 - Required to start using non-linear vs linear analysis starting in 2019
 - What would cause retirements in wood poles?
 - Almost entirely deterioration
 - When they do the analysis on a pole that's getting replaced, other adjacent structures may also get replaced
 - Some relocation but not nearly as much as distribution because their poles on are on easements on the transmission side so if asked to move these poles, it'll have to be paid for by a customer in on company ROW.
 - Storm damage
 - There's a higher percentage of storm damage on their 69 KV system.
 - Not near the volume they'd see on distribution
 - NSPI recently widened the right-of-ways, i.e., aggressive vegetation management, so there is less damage from storms.

- NSPI has a program to widen their transmission right-of-ways
 - Went from 20 meters wide right-of-way to 30 meters wide right-of-way
 - This is for 69kV
 - They'll make the rights-of-way even wider for higher voltage lines.
 - 50 meters larger kV
 - Hasn't eliminated tree contact but has substantially decreased the amount of tree contact
 - Damage from wood peckers/bears
 - Wildlife can cause issues
 - Not too many of these in a given year
 - More issues from animals tripping lines than from damaging poles
 - Lightning strike that causes a pole to splinter or crack
 - Any issue with sag in the transmission line due to increased loading or anything like that?
 - During an inspection, they analyze the sag, load, and other things and will add it to the work package of deteriorated structures
- Any inspection programs on wood transmission poles?
 - Every 3 years, every transmission line gets a full analysis
 - This inspection program drives the replacement program that they would do every year
 - They also fly all of their transmission lines once per year
 - Some of that for NERC lines
 - NERC line
 - NSPI looking at these every 18 months
 - Half of the 138kV lines follow under NERC regulations.
 - 69kV is non-NERC
 - Some of that for due diligence
 - This is just a visual inspection
- Sounding test
 - Almost all the equipment on the pole gets a rating
- Current preservative for transmission poles?
 - They're currently using penta although the federal government mandated they couldn't use this anymore
 - They have until October 2026 to fully stop using penta poles
 - CCA is now used

- DCOI is a preservative also being used
- Any untreated transmission poles?
 - Yes there are
 - Service lives for untreated distribution poles are much shorter
 - They are lasting around 25-30 years as a max but definitely significantly shorter than the treated poles
 - They'll be installing less untreated poles than they did in the past
- Treatment program
 - A kind of fiber glass resin that they wrap around the base of the pole to resist ground rot.
 - How much additional service life would you expect to get with this treatment?
 - They're projecting an additional 20 years
 - If they do it every 10 years
 - Program restarted around 6 years ago
 - Intention is to have all the wood poles treated with this boron injection?
- Could potentially be looking into a thermal or voltage upgrade on lines
- Overhead Conductors and Devices
 - Bigger on transmission than the distribution side
 - They're using 336 MCM.
 - Mostly ACSR
 - Drake
 - 556
 - Lennett
 - Dove
 - 1113
 - Beaumont
 - 2156
 - Lowbird
 - 2156
 - All of their transmission work is outsourced to contractors. NSPI no longer has crews / internal staff doing this work
 - Retirement causes for overhead transmission conductors
 - Age / condition.
 - Deterioration
 - Inadequacy / Capacity – Increased retirements in future caused by changes in usage, electrification throughout province, i.e., home heating, EVs, ability to handle new wind generation, solar, etc.
 - Even split between deterioration and their engineering design packages calling for it.
 - Lives – 40 to 55 years years
 - Any statistics on conductor kilometers by type
 - This will need to be provided

- Insulators are replaced for a variety of reasons pretty frequently
 - There's a certain style of porcelain (Ohio brass) that was having a lot of issues. Cement growth / cracking.
 - What's the current version of an insulator on a 235kV line?
 - Glass
 - They would have some polymer but the 230s and 335kV would all be glass
 - No dedicated program for insulators
 - Falls into the same inspections they would do for the wood poles.
 - 30-35 years – ASL.
- Other devices to help with vibrations
 - Vibration dampener
 - Not a significant unit of property
 - Average span doesn't even have a vibration dampener on it
- Underground
 - Very little plant dollars here
- Steel Towers and Steel Poles – Large recent project – Canso Crossing.
- Longer life steel poles than wood.
- 50-60 years for towers. Larger towers (e.g., Canso Crossing) – 60 to 80 years.

NSPI Management Meeting

Wind

6/25/2024

Meeting with: Robert Doiron

Notes:

- Digby Neck – 100% NSPI ownership. 30 MW. 20 1.5MW units. 2010 installed.
- Nuttby Mountain - 100% NSPI ownership. 50MW. 22 2.3MW units. 2010.
- Canso/Sable – Partial ownership – 13.8 MW wind farm.
- South Canoe – Partial ownership – 102 MW wind farm
- Tupper/Bearhead – Partial Ownership – 22 MW wind farm
- 20-25 years is a reasonable expected lifespan for wind turbines.
- Technology is improving. May obsolete older designs and materials.
- The towers would last around 40 years, if repowering (new nacelle unit) is needed and economically feasible.
 - It's the blades and other parts of the wind turbine that would only last around 20-25 years
 - They do a lot of maintenance and upkeep on their blades to try and get them to last more than 20-25 years
 - But 20-25 years is still the expected useful life of turbine blades
- Biggest issue with wind has been storms
- Grand Etang – Wind turbine collapsed – Tower buckled. 2017. Severe wind.
- Middle Brook – wind turbine failure.
 - Middle Brook was struck by lightning
- Wind turbine retired near Point Tupper. Tower collapsed. 2016

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Request IR-13:

Please provide a copy of all peer data considered by Gannett Fleming for each account studied as part of the depreciation study. Further, for each peer, please fully explain why Gannett Fleming considers that the utility has comparable operations to NS Power to be considered a peer. Finally, please further amend the peer data to include all other Canadian utilities known to Gannett Fleming, as well as all Northeastern United States utilities, and explain in detail why each utility was excluded from the peer group analysis conducted by Gannett Fleming.

Response IR-13:

Attachment 1 contains the industry database reviewed as part of the depreciation study. This database includes service life and net salvage information for a broad range of electric utilities across Canada and the United States. The database was used to assess general industry experience and trends to assist in developing service life and net salvage estimates for Nova Scotia Power's accounts and supplements Gannett Fleming's experience performing these studies. No specific peer utilities were selected or analyzed individually; rather, the industry information was considered on an overall basis to provide context and support for the judgments reflected in the study.

**2026-2027 GRA Emrydia IR-13 Attachment 1 has been
filed electronically.**

2026-2027 General Rate Application (M12451)
NSPI Responses to EMRYDIA Information Requests

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1 **Request IR-14:**

2
3 **Please provide a copy of the most recently filed and most recently prepared integrated**
4 **resource plan, or equivalent analysis.**

5
6 Response IR-14:

7
8 Please refer to Attachment 1.

9
10 Please also refer to NS Power's IRP Website [IRP | Nova Scotia Power](#) for more details.



POWERING A GREEN NOVA SCOTIA, TOGETHER

2023 Evergreen
Integrated Resource Plan
UPDATED ACTION PLAN AND ROADMAP

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EVERGREEN IRP PROCESS

The 2020 Integrated Resource Plan (IRP) process identified both [Action Plan and Roadmap](#) items intended to advance NS Power's long term electricity strategy. As part of the Roadmap, NS Power proposed an evergreen IRP process, which allows for the refinement of the Action Plan and Roadmap in alignment with planning environment changes. The changes in environmental policy, load, and resource assumptions since the 2020 IRP indicated it would be appropriate for NS Power to revise the long-term electricity strategy in alignment with Nova Scotia's 2030 environmental targets and beyond. The results of this work, in addition to the extensive stakeholder engagement process and ongoing consultation, demonstrates NS Power's commitment to ensure that its long-term strategy is in alignment with significant policy and market changes and supports the progression towards a decarbonized future.

The evergreen IRP [process](#) included updates to the [assumptions](#) and new [modeling scenarios](#) to reflect significant changes since the 2020 IRP and corresponding modeling work to support the assessment of these changes. The twenty-four scenarios assessed as part of the evergreen IRP capture a broad range of potential planning environment outcomes. The final modeling results, which can be found [here](#), provide NS Power with a range of potential system planning outcomes. The common elements amongst the scenarios signal to NS Power key areas of focus for our long-term electricity strategy and inform tangible Action Items to meet our 2030 targets and beyond.

The intent of this document is to summarize those findings and provide an updated IRP Action Plan and Roadmap.

MODELING APPROACH

Capacity expansion and production cost optimization modeling developed least-cost portfolios for each scenario. The scenarios are compliant with current legislation, including the 2030 environmental policy targets of coal phase out and 80% renewable electricity. The scenarios are defined by the range of net zero targets (2035, 2050), electrification pace and trajectory, the resource strategy (with the Atlantic Loop, without the Atlantic Loop) and additional sensitivities to assess future unknowns. The results of the modeling for each scenario provides a resource plan that minimized total system costs, as measured by the Net Present Value of Revenue Requirement (NPVRR). Additional results including total system emissions, planning reserve margin, capacity additions/retirements and generation profile for each scenario considered are also provided.

KEY FINDINGS

Based on the common themes observed, the following are the key guiding principles to inform the Action Plan and Roadmap Items:

- Variable renewable capacity additions are required to meet the 2030 targets. Up to 1500MW of additional wind capacity is required on the system (above the current 600MW).
- The addition of 200MW of solar capacity is consistent among all scenarios by 2030 and requires further assessment as a near term renewable resource option.
- The Reliability Tie was added in all scenarios including the No Atlantic Loop scenarios, indicating this resource demonstrates value to the system with or without the Atlantic Loop.
- The addition of firm capacity in the form of new fast acting generation is observed in all scenarios; most scenarios add at least 150MW and up to 900MW by 2030. This resource is critical to meeting peak capacity and dispatching around variable renewable generation availability. New fast acting capacity is required in all scenarios; the ultimate capacity requirement is dependent on firm peak growth rate, presence of the Atlantic Loop, and availability of Demand Response programs such as those evaluated in the hybrid peak scenario.
- Battery storage is added in all scenarios; at least 100MW is added by 2030 in all of the No Atlantic Loop scenarios. Battery storage additions begin as soon as 2025 in many scenarios.
- When modeled as a bi-directional flow, with the development of local wind capacity in Nova Scotia and enabling import and export transactions, the Atlantic Loop shows lower system costs and lower overall emissions than the without Atlantic Loop scenarios. Government funding and support are key enablers of the Atlantic Loop project.
- Synchronous condensers will be an important aspect of the system in the future to enable inverter-based resource integration.
- The hybrid peak scenario demonstrates overall system value through the reduction in system peak requirements. This points to an area of focus as part of the electrification strategy.
- SMRs are added in the late planning horizon for all No Atlantic Loop scenarios. This demonstrates the value that emerging technologies capable of providing firm, dispatchable, non-emitting generation could play as the system requirements, environmental policies, and commercial availability of developing technologies change beyond 2030.

NS Power has updated its 2020 IRP Action Plan and Roadmap to reflect the key findings and outcomes of the 2023 evergreen IRP modeling.

CAPACITY ADDITIONS

The optimized capacity additions highlight the transition of the power system to an increased penetration of variable renewable energy, backed by fast acting firm capacity resources (Battery and Combustion Turbine) as the system adjusts to changing environmental policy targets and available resources/conditions as demonstrated by the sensitivity scenarios. Fuel conversions and primary fuel switching (coal-to-gas and coal-to-oil) serves as low-cost sources of firm capacity that operate at low-capacity factors; these resources ensure supply reliability during periods of peak demand and/or resource unavailability.

The results demonstrate a high degree of alignment with the following common observations:

Wind & Solar

- There is a similar wind buildout for all scenarios between 2025 and 2030. For all scenarios modeled, a significant buildout of approximately 1500MW of new wind capacity (beyond the 600MW in service today) is added to the system by 2030. 200MW of new solar is also selected by 2030.
- The bi-directional Atlantic Loop scenario is intended to study the potential for an import/export commercial arrangement with Hydro Quebec (HQ), where renewable generation is exported to HQ and firm renewable imports are imported to Nova Scotia. This scenario adds additional wind to enable the export component of the bi-directional scenario import/export transaction.
- When comparing the No Atlantic Loop reference scenario (CE1-E1-R2) to the With Atlantic Loop reference scenario (CE1-E1-R1), an earlier expansion of wind is observed for the No Atlantic Loop scenario. This is common across the other comparable With and No Atlantic Loop sensitivity scenarios.

Coal Phase Out

- Coal generation is phased out by 2030. As new resources are added to the system, coal unit output reduces. Coal units are retained for firm capacity as late as the model allows with retirements and/or fuel switching occurring later in the 2020s.
- The operation of Lingan units 1, 3 and 4 on heavy fuel oil (HFO) only is chosen economically in all scenarios due to the low cost (as the units already operate on oil) and the reliability benefits provided when operated during times of peak load on the system. As a result, these units operate as capacity assets with very limited energy production.
- The coal to gas (C2G) conversion for Point Tupper is chosen economically in most scenarios.

Fast Acting Generation

- All scenarios add new fast acting generation resources in the range of generally 300MW to 900MW by 2030. Installed capacity is influenced by the range in assumptions of firm peak load growth across scenarios.

- Most of the No Atlantic Loop scenarios show an addition of 450MW of new fast acting generation resources by 2030, relative to the With Atlantic Loop scenarios, to meet system firm capacity requirements.
- These units operate flexibly, with frequent unit starts and low capacity factors, in order to integrate increased variable renewable generation and serve periods of peak demand.

Battery Storage

- Battery storage is added to all scenarios with additions beginning as soon as 2025 in many scenarios.
- At least 100MW of 4-hour battery storage is added by 2030 in the majority of scenarios.
- Increased additions of battery storage are observed in the No Atlantic Loop scenarios relative to the With Atlantic Loop scenarios.
- Battery storage in the model is observed to provide energy arbitrage, curtailment reduction, firm capacity and operating reserve, and wind integration services. Additional services such as voltage and frequency support are not captured in the IRP model.

Nuclear (Small Modular Reactors)

- Capacity additions of Small Modular Reactors (SMRs) are selected at the end of the planning horizon (2048) for the No Atlantic Loop (CE1-E1-R2) scenarios (including the hybrid peak and accelerated electrification – CE1-E2-R2 and CE1-E3-R2, respectively).
- This is interpreted as a reflection of the system's need for firm, dispatchable, non-emitting resources and current assumptions on commercial availability and cost.

Integration Assets

- The reliability tie¹ is required in all scenarios to support the integration of variable renewable generation (wind and solar) and to serve as the first leg of the Atlantic Loop (the latter in the with Atlantic Loop scenarios only).
- The Reliability Tie was selected in all No Atlantic Loop scenarios with varying timeframes between 2029 and 2034; in the With Atlantic Loop scenarios, it was required to be added by 2030 (or 2035 in the Alternate Atlantic Loop timing scenario CE1-E1-R1-AAT)
- By 2030, an average of 80MVA of synchronous condensers are added to the system to support wind integration. As the economic selection of synchronous condensers is guided by the wind integration requirements, other planning considerations may require additional synchronous condenser support and will be confirmed by future study work.

Figures 1 – 3 demonstrate the cumulative new installed capacity for years 2030, 2035 and 2050 for select scenarios.

¹ The Reliability Tie is a second 345 kV AC transmission line between Onslow NS and Salisbury NB. While it allows for the integration of additional variable renewable generation on the system, the Reliability Tie alone does not provide incremental access to firm capacity or energy.

Figure 1: New Resources (Installed Capacity) by 2030

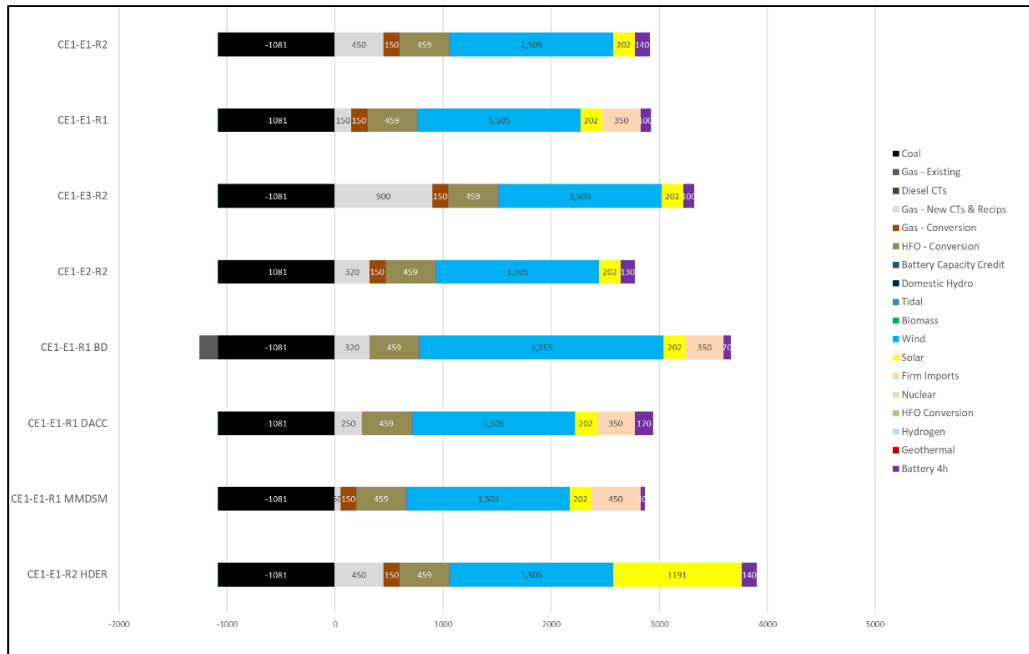
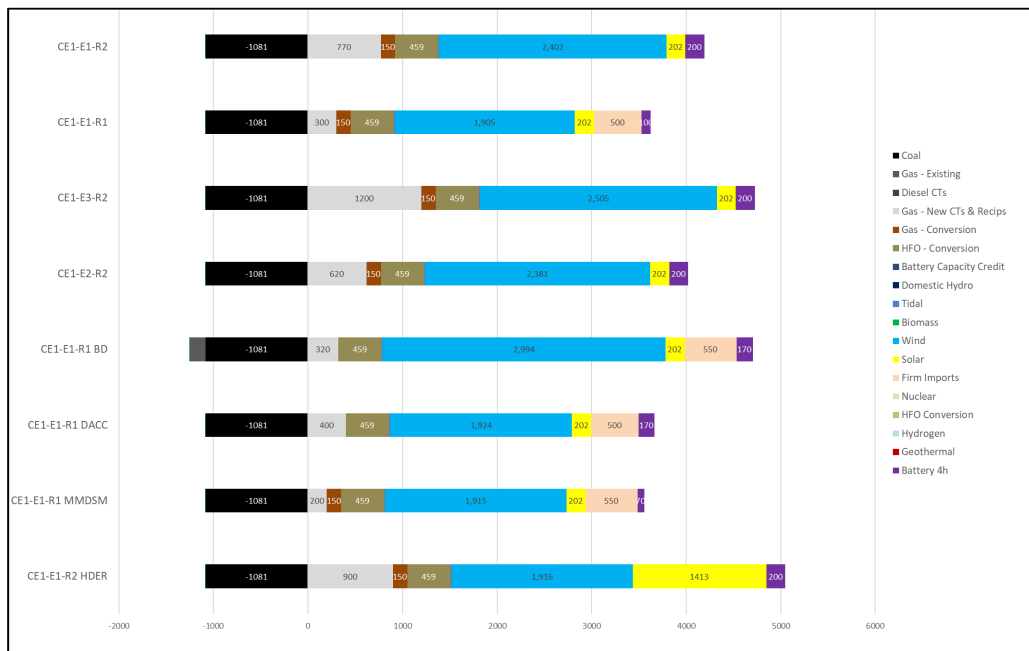


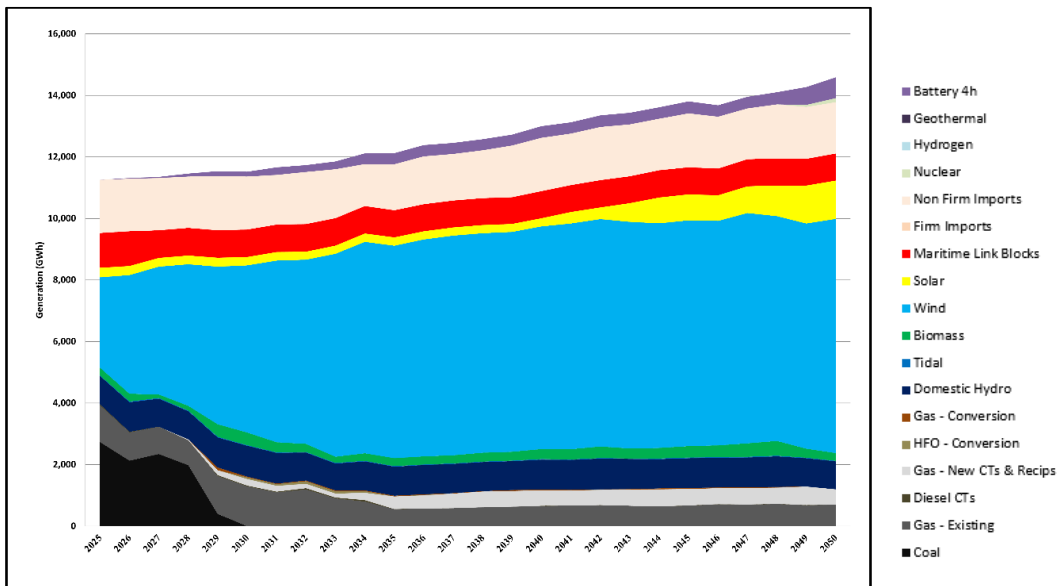
Figure 2: New Resources (Installed Capacity) by 2035



GENERATION MIX

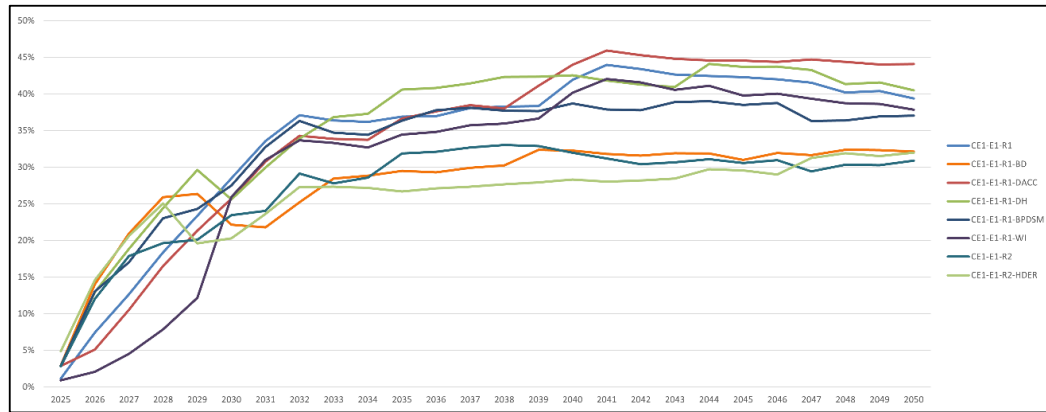
The evergreen IRP modeling results demonstrate that annual generation profiles are increasingly decarbonized through the planning horizon in line with environmental policy changes in 2030 and 2035 (please refer to Figure 4). As coal generation is phased out and the 2030 environmental policy requirements are met, wind generation and grid scale battery support increases with generation from new combustion turbines operating in a peaking capacity (used only during peak load periods). This trend is observed in 2035 and beyond to meet environmental policies and increasing system load.

Figure 4: Generation Mix for evergreen IRP Scenario CE1-E1-R2



Across all scenarios, wind generation plays an important role in meeting annual energy requirements. Significant generation from wind resources is observed in all scenarios and an increase in this contribution is observed for all No Atlantic Loop scenarios as compared to the With Atlantic Loop scenarios. With this increase in wind generation, the modeling demonstrates curtailment in the range of 10 – 45% across all scenarios (average curtailment of 30%). Figure 5 shows the curtailment trends for select and representative scenarios.

Figure 5: Wind and Solar Curtailment



The curtailment factor represents the percentage of potential generation from wind and solar that is curtailed or restricted due to a combination of wind integration constraints, transmission limitations, and/or load and generation balance (i.e. wind and solar are greater than the load served in some hours).

For gas resources, the model demonstrates the use of emitting resources in a peaking capacity (with most units operating at 15% capacity factor or less), with a higher utilization in the No Atlantic Loop scenarios as compared to the With Atlantic Loop scenarios. Figures 6 and 7 show the emission profile for certain With Atlantic Loop and the No Atlantic Loop scenarios, respectively.

Figure 6: CO₂ Emissions - With Atlantic Loop Scenarios

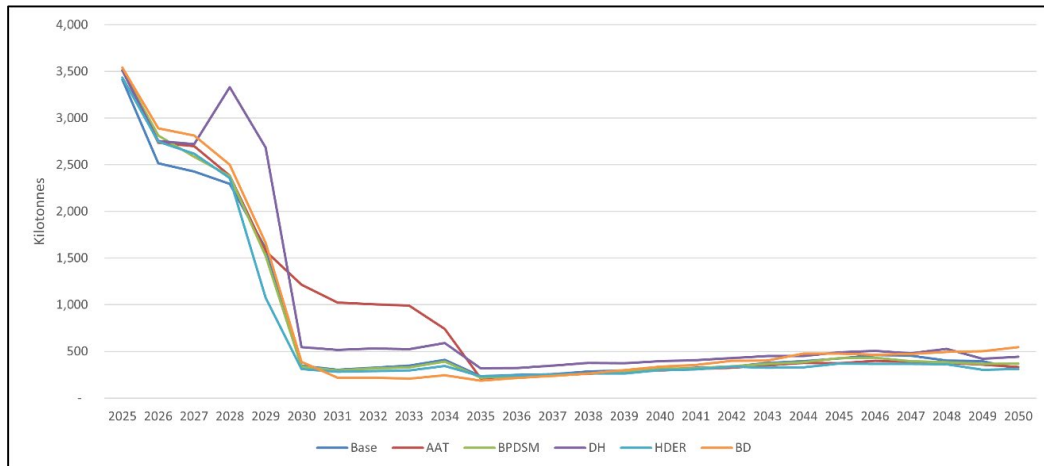
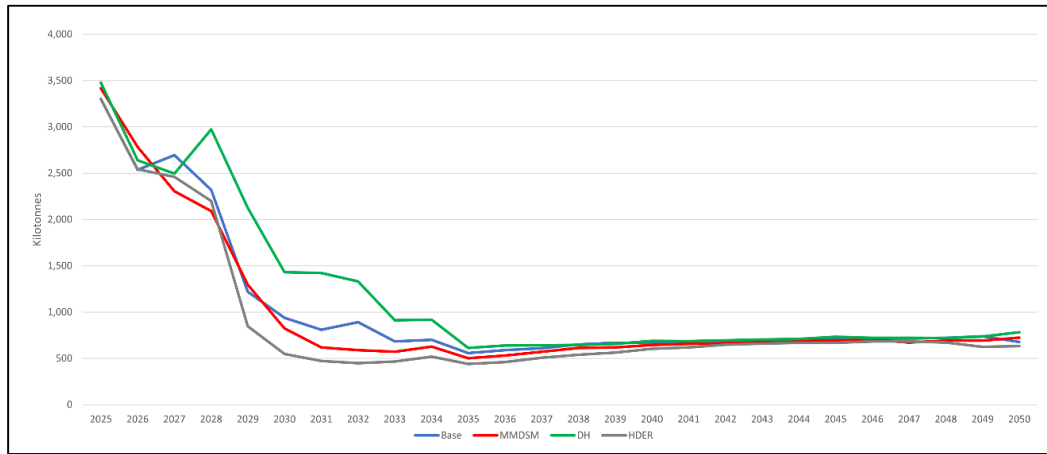


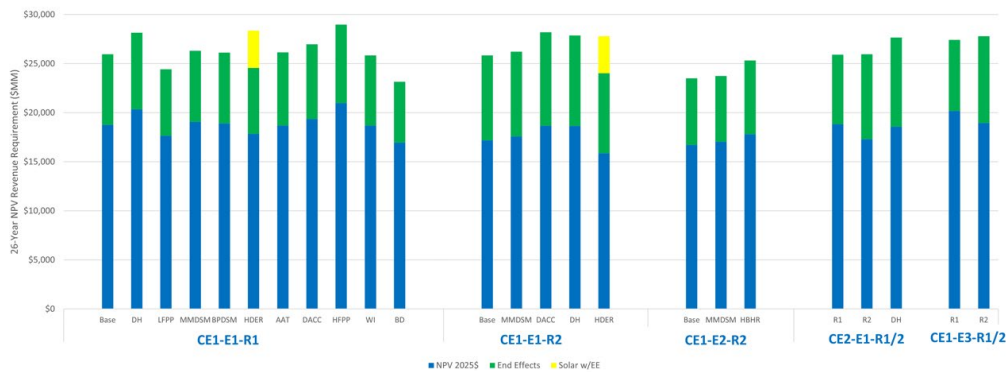
Figure 7: CO₂ Emissions - No Atlantic Loop Scenarios

While No Atlantic Loop scenarios demonstrate a higher ultimate emissions profile by the end of the modeling horizon, emissions are reduced by over 90% from 2005 levels in all scenarios.

LOAD AND ENERGY EFFICIENCY

Figure 8 highlights the 26-year (NPVRR) with end effects by scenario and provides a comparison between scenarios to assess the impacts of the various load and energy efficiency assumptions modeled.

Figure 8: Resource Plan Cost Summary



The results demonstrate the following:

- The Hybrid Peak² scenarios (E2) show cost savings relative to the base load (E1) scenarios. This indicates that pursuing a hybrid peak solution could have value to customers via avoidance of new firm capacity costs. As NS Power does not have cost estimates for incentives/programs that would be required to enable a Hybrid Peak program in Nova Scotia, costs for this program are not included in the NPVRR values shown in Figure 8.
- The Base Plus and Modified Mid Demand Side Management (DSM) scenarios have higher NPVs across all three NPV time horizons than the equivalent Base DSM scenarios for all sets of comparable scenarios.
- NS Power has added two “Accelerated Electrification” scenarios in the Final Modeling Results. These achieve the same peak and energy requirements by 2050 but at an accelerated pace. The capacity expansion profiles select similar resources to the E1 load scenarios but with accelerated additions of new firm capacity resources to maintain the system Planning Reserve Margin.

² The hybrid peak solution assesses the value of potential programming to reduce system peak requirements by enabling customers to retain their back up heating sources (oil, wood, etc.) and use these sources when temperatures drop to a point where heat pumps are less efficient.

IRP ACTION PLAN

ITEM 1: REGIONAL INTEGRATION STRATEGY

Develop a Regional Integration Strategy to provide access to firm capacity and low-carbon energy while increasing the reliability of Nova Scotia's interconnection with North America. With virtually no new hydro power potential in the region and the phase out of coal generation, regional integration provides access to markets that have firm dispatchable renewable generation. The reliability tie is required independent of the Atlantic Loop to support wind integration and system reliability.

Item 1a: Reliability Tie

Continue to develop the Reliability Tie via an appropriate regulatory process with target in-service date of 2028.

Item 1b: Regional Integration

Continue working with neighboring jurisdictions in support of the Atlantic Loop and other opportunities for regional integration, conducting detailed engineering and economic studies for firm import options requiring new transmission investment and strengthened regional interconnections³. These assessments should include evaluations of availability and security of supply, emission intensity, and dispatch flexibility.

ITEM 2: ELECTRIFICATION

Electrification is a key variable in this IRP as increased electric vehicle (EV) adoption and heating electrification play a significant role in increasing load requirements through the planning horizon. The evergreen IRP load forecast incorporates firm peak growth of approximately 200MW by 2030.

Item 2a: Electrification Strategy

Publish Electrification Strategy report, developed as part of the IRP Action Plan, in 2023 with opportunity for stakeholder review and comment.

Item 2b: Data Collection

Continue to collect detailed data, including data on the quantity, flexibility and hourly load shape of incremental electrification demand, to assist with further system planning work.

³ This is also in alignment with the outcomes of the Atlantic Clean Power Roadmap final report (please see pgs. 91 and 92 of the 2022 IRP Action Plan Update: [IRP Action Plan Update Jan 2022 - March Update \(nspower.ca\)](#))

Item 2c: Electrification Impacts – Transmission and Distribution System

Address electrification impacts on the Transmission & Distribution system as additional experience and data become available. This will include an analysis of available and projected T&D capacity at varying levels of electrification as well as identification of potential mitigation options and cost estimates. This analysis will leverage data from NS Power's AMI implementation as it becomes available.

ITEM 3: THERMAL RETIREMENT PLAN

Progress the Thermal Plant Retirement, Redevelopment and Replacement Plan.

Item 3a: Thermal Plant Retirement

Proceed with Trenton 5 retirement plan based on the updated evergreen IRP projections (2027/2028). NS Power will manage operating restrictions of the thermal fleet to meet firm capacity requirements are met but minimize utilization to reduce sustaining capital investment. Continue to develop coal retirement plan for remaining units including consideration of cold reserve operating modes to enable the integration of new resources and reduced utilization over time.

Item 3b: Thermal Plant Depreciation Study

As per the General Rate Application Settlement Plan⁴ Nova Scotia Utility and Review Board (NSUARB) decision, NS Power will conduct a depreciation study and file prior to the next General Rate Application.

Item 3c: Fast Acting Generating Capacity

Initiate development of new fast-acting generating capacity resources to address growing demand, balance variable renewable generation, and maintain the reliability of the Nova Scotia system. Scope will include the addition of fast acting generation of approximately 300MW by 2027 and an additional 300 - 600MW by 2030. Fuel flexibility is a component of this work, including consideration for low/zero carbon alternative fuels such as hydrogen. Existing combustion turbines will continue to be sustained through the planning horizon (please see Roadmap Item 2).

Item 3d: Procurement Strategy for Variable Renewable Resources

Develop a procurement plan for incremental variable renewable resources, targeting approximately 1000MW⁵ by 2030. Anticipated renewable procurements and programs, such as the Green Choice Program, Community Solar Program, and Renewable to Retail, will contribute to meeting the total system requirement for variable renewable resources. A series of regular procurements, balancing

⁴ General Rate Application Decision, February 2, 2023, Issue #: M10431

⁵ This value excludes the Rate Base Procurement program of 372MW of wind resources

resource additions and the associated requirements for engineering, construction, and commissioning resources to 2030, is preferred.

Complete additional study work to identify opportunities to reduce curtailment of variable renewable generation on the system.

Item 3e: Thermal Plant Conversions and Fuel Transitions

Progress plans for the following thermal plant conversion and fuel transition projects; these projects will support system capacity requirements with limited energy output.

- Complete coal to gas conversion on 1 thermal unit by 2028.
- Progress coal to heavy fuel oil (HFO) transition for 3 thermal units, targeting 2029.

Item 3f: Battery Storage Capacity

Develop 4-hour battery storage additions to the system targeting at least 100MW in-service by 2030, with battery storage additions beginning by 2025. Continue to explore the potential benefits of additional energy storage quantities beyond this target as part of the transition to 2030.

Item 3g: Synchronous Condensers

Complete generator site-specific system impact studies for new variable renewable generation to assess the need for synchronous condenser support. Progress the development of 100 - 200MVA of synchronous condensers by 2030 to support system reliability and strength with the increase in variable renewable generation on the system.

ITEM 4: DEMAND RESPONSE

Demand response (DR) programming and initiatives continue to demonstrate value to the system through a reduction in peak system requirements. The DR Action Plan item supports the continued progression of the demand response strategy and assessment of other DR opportunities.

Item 4a: Pilot Programming

Continue to progress the Demand Response Strategy via the existing pilot programming, targeting the expansion of the programming to 75MW of nameplate capacity, for deployment by 2025.

Item 4b: Hybrid Peak Electrification Scenario

Further assess the value of the hybrid peak building electrification scenario based on the outcomes of the evergreen IRP. This will include development of program cost estimates and validation of savings potential. Where possible, NS Power will incorporate learnings from other North American utilities that have implemented similar programs.

ITEM 5: AVOIDED COSTS OF DSM

NS Power will update avoided costs of DSM based on the evergreen IRP in collaboration with the DSMAG, targeting completion before the end of 2023.

IRP ROADMAP

The following roadmap items were identified to monitor for changes in the planning environment and support progress on the path to 2030 and beyond. NS Power will monitor the roadmap items in parallel with execution of the Action Plan.

ITEM 1: WIND INTEGRATION STUDIES

Publish the results of the ongoing wind integration studies in 2023. Provide guidance on integration asset requirements as an outcome in alignment with the planned variable renewable capacity additions. Continue to monitor results for significant divergence from wind integration assumptions modeled in the evergreen IRP and trigger an update as needed.

ITEM 2: SUSTAINING CAPITAL

Pursue economic reinvestment in existing hydro and combustion turbines with individual capital applications as applicable; economic justification as part of a capital application will be required to confirm a decision to pursue Mersey hydro redevelopment. Continue sustaining capital investment in thermal units, aligned with their projected utilization and retirement date.

Monitor required levels of sustaining capital investment for significant changes from IRP assumptions and, if observed, trigger a unit-specific analysis of alternatives. Monitor unit reliability for significant changes from IRP assumptions and, if observed, trigger an Effective Load Carrying Capability (ELCC) calculation and/or Planning Reserve Margin (PRM) study as required.

ITEM 3: MONITOR ALTERNATIVE FUEL SOURCES

Continue to monitor the development of low/zero carbon fuels that could replace natural gas in powering generating units to provide firm, in-province capacity. Specifically, NS Power will monitor the price and availability of domestic hydrogen fuel as the hydrogen production industry develops in Nova Scotia.

ITEM 4: INSTALLED COSTS OF WIND, SOLAR AND ENERGY STORAGE

Continue to track the installed costs of wind, solar, and energy storage to look for significant variations from the trajectories analyzed in the evergreen IRP. If observed, update capacity mix as required.

ITEM 5: FEDERAL CLEAN ELECTRICITY REGULATIONS (CER)

Track the ongoing development of the Federal Clean Electricity Regulations (CER). In particular, monitor for changes to carbon pricing policy or limitations on use of gas and oil-fired generating facilities beyond those already considered in the evergreen IRP.

ITEM 6: ELECTRIFICATION & LOAD GROWTH

Continue to monitor electrification and load growth in Nova Scotia relative to the 2022 and 2023 Load Forecast reports which incorporate electrification impacts. Also, monitor for the addition of large industrial customers which may impact the identified resource requirements.

ITEM 7: EVERGREEN IRP

Refine the Action Plan and Roadmap items via an evergreen IRP process. This process should facilitate annual updates as conditions change and technology or market options develop, and as Action Plan items are completed or significantly advanced. NS Power will include a summary of updates as part of IRP Action Plan reporting and will incorporate the opportunity for stakeholder comment and feedback as part of the update process.

ITEM 8: EMERGING TECHNOLOGIES

Monitor developments in technology/enabling policy for emerging resources including, but not limited to, SMRs, geothermal, hydrogen combustion turbines, and long duration storage. Significant changes in cost or availability from IRP assumptions may trigger a specific analysis as needed.

ITEM 9: OFFSHORE WIND

Support the provincial plan for Offshore Wind with planning analyses as appropriate; monitor technology, cost, and policy development.

ITEM 10: FIRM IMPORTS

Continue to monitor opportunities for near-term firm imports over existing transmission infrastructure.

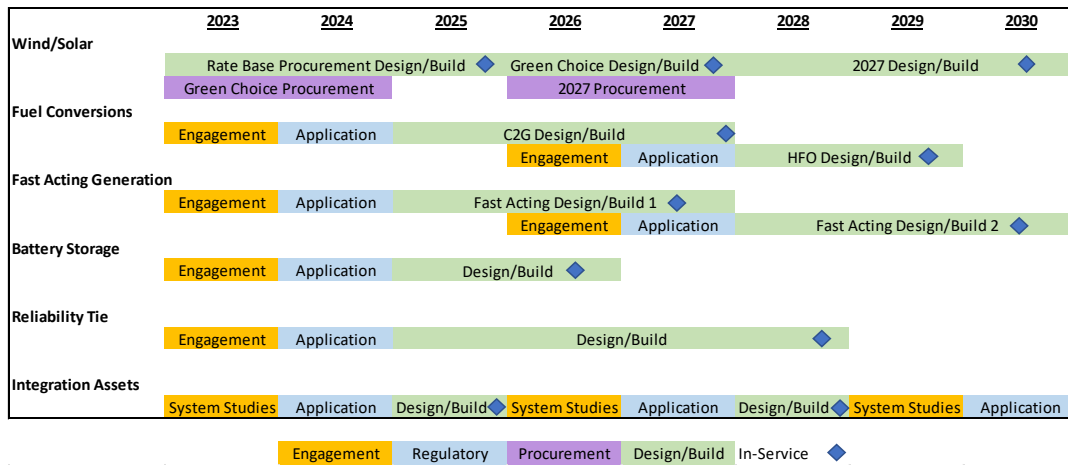
ITEM 11: HYDROGEN TARIFF IMPACTS

Monitor the development of the hydrogen industry in Nova Scotia, including tariff structures specific to hydrogen development. Assess the impacts as they relate to future modeling assumptions.

ENABLING THE ACTION PLAN

Although the evergreen IRP model provides a range of outcomes to 2050, the Action Plan reflects NS Power's near-term path forward and the progression of these identified resources and programs will be critical to meeting the 2030 decarbonization targets. Figure 9 demonstrates NS Power's resource development plan⁶ to execute the updated Action Plan.

Figure 9: 2030 Resource Development Plan



The resource development plan outlines the high-level timing for the project life cycle (from initial development to in-service) for the required resources. In parallel, the Roadmap items will provide insight into future planning environment changes that may require additional action to support the path to 2030 and beyond.

⁶ Please note: This plan is reflective of the overall electricity strategy, is subject to change and is intended to provide an visualization of how a resource plan reflective of the Action Plan may be carried out to meet the 2030 system requirements. Each project will have a specific project plan, the development of which will inform the timing for each phase of work.

CONCLUSION

The evergreen IRP Action Plan and Roadmap will play a key role in enabling NS Power to meet the challenges and opportunities of the ever-evolving electricity planning environment. This plan serves to enable the path to 2030 while preserving flexibility to assess and respond to changes in the future. The IRP Action Plan takes center stage in NS Power's path forward in achieving the 2030 targets, and the successful progression of these action items will be instrumental in realizing the company's sustainability goals and building a resilient energy future.

NS Power will continue to provide annual updates to stakeholders on the progress of the Action Plan, allowing NS Power to communicate progress and updates and to continue to receive stakeholder input and feedback. This will ensure that stakeholders are well-informed about NS Power's initiatives and our commitment to meeting our decarbonization goals.

The transformation of our electricity system, and of many parts of our daily lives via economy-wide electrification and decarbonization, can only be successful because of the actions of many partners and stakeholders. This is why the IRP continues to focus on the theme of *Powering a Green Nova Scotia, Together*. NS Power looks forward to supporting our partners as they work to achieve their own goals that will enable the energy transition, and thanks all stakeholders involved in the evergreen IRP process for their valuable insights and contributions.

It is important to acknowledge that although the evergreen IRP provides a long-term outlook to 2050, the planning environment will continue to change. Important factors such as accelerating rates of electrification and load growth, evolving climate policies, and advancements in renewable technology could introduce changes to assumptions and new opportunities. The updated Action Plan, designed to meet the 2030 targets, must remain adaptable to embrace additional changes to remain effective and relevant.

The updated IRP Action Plan and Roadmap provide the activities needed for NS Power to meet its 2030 decarbonization targets. By planning for, monitoring, and adapting to the evolving planning environment, NS Power will execute on a robust path to 2030 and beyond, navigating the challenges and opportunities that lie ahead.

GLOSSARY

The modeling scenarios and their descriptions can be accessed [here](#). For additional definitions, please see the following glossary of terms.

- **Reliability Tie:** a second 345 kV AC transmission line between Onslow NS and Salisbury NB. While it allows for the integration of additional variable renewable generation on the system, the Reliability Tie alone does not provide incremental access to firm capacity or energy.
- **Atlantic Loop:** a proposed transmission line connection between Nova Scotia and Quebec to provide import/export opportunities between NS Power and Hydro Quebec.
- **Variable Renewable Energy:** generation from wind and solar resources.
- **Fast Acting Firm Capacity:** capacity from gas fueled combustion turbines to support coal phase out.
- **Synchronous Condensers:** a large rotating machine which is synchronized with the power system and able to provide voltage and frequency support traditionally provided by synchronous generators.
- **Small Modular Reactor (SMR):** nuclear reactors of a power capacity less than 300MW.
- **Modified Mid DSM (MDSM):** a modified version of the “Mid” demand side management (DSM) value plan (savings and program cost), which was modeled in the 2020 IRP. This version sits between the mid DSM plan and the high DSM plan and was provided by Efficiency One (E1) during the evergreen IRP stakeholder process.

NON-CONFIDENTIAL

Request IR-15:

Please provide a reconciliation and detailed explanation of any differences between the expected useful lives set out in the most recent integrated resource plan (or equivalent analysis), the most recently filed integrated resource plan, and the applied for depreciation lives, on an account-by-account basis.

Response IR-15:

For the depreciation study NS Power provided dates associated with projected timelines when assets are no longer expected to be retained in cold reserve. These dates are later than the generation capacity retirement dates stated in the integrated resource plan, Ten-Year System Outlook, and The Path to 2030 reports. NS Power follows the same approach as used for Lingan Unit 2 and only starts decommissioning activities once new replacement capacity is online and operating reliably, and sufficient firm capacity is available to maintain the target planning reserve margin necessary to comply with NPCC resource adequacy requirements. Units gradually move into cold reserve before actual decommissioning starts. In addition, material decommissioning activities will likely not begin for multiple unit stations until all units are completely retired and there is no potential for the units to be recalled. This is because it is more efficient to dismantle equipment and structures from multiple units at the same time.

The analysis for retirement dates from a system planning perspective is outlined in the 2025 Ten-Year System Outlook in Section 3.2: Changes in Capacity and Section 6.4: Load and Resources Review.

Please also refer to NSEB IR-1 in Matter M12303 (the 2024 Decarbonization Deferral Account proceeding) for additional information about thermal asset retirement dates, particularly Trenton Unit 5.

2026-2027 General Rate Application (M12451)
NSPI Responses to EMRYDIA Information Requests

NON-CONFIDENTIAL

1 **Request IR-16:**

2
3 **Please provide copies of all previously filed depreciation studies.**

4
5 Response IR-16:

6
7 Please refer to Attachment 1 for a copy of NS Power's 2010 Depreciation Study.

NOVA SCOTIA POWER INC.
HALIFAX, NOVA SCOTIA

DEPRECIATION STUDY
RECOMMENDED DEPRECIATION ACCRUAL RATES
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2009



NOVA SCOTIA POWER INC.
Halifax, Nova Scotia

DEPRECIATION STUDY

RECOMMENDED DEPRECIATION ACCRUAL RATES

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2009

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



Gannett Fleming

GANNETT FLEMING, INC.
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Location:
Valley Forge Corporate Center
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www.gannettfleming.com

October 19, 2010

Nova Scotia Power Inc.
P.O. Box 910, Scotia Square
Halifax, Nova Scotia B3J 2W5

Attention Claudette Porter, C.A.
Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Nova Scotia Power Inc. for the purpose of determining recommended annual depreciation accrual rates as of December 31, 2009. The attached report presents a description of the methods used in the estimation of depreciation and the summary of remaining life annual accrual rates and amounts.

Appendices to the report set forth the statistical support for the life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

We gratefully acknowledge the assistance of Nova Scotia Power Inc. personnel in the conduct of the study.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN F. WIEDMAYER, CDP
Project Manager, Depreciation Studies
Valuation and Rate Division

JFW:krm

053020

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PART I. INTRODUCTION

NOVA SCOTIA POWER INC.

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2009

PART I. INTRODUCTION

PLAN OF REPORT

This report sets forth the results of the depreciation study for Nova Scotia Power Inc. (NSPI or Company), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant at December 31, 2009. Part I Introduction, contains statements with respect to the plan of the report, the basis of the study, the study and a brief summary of the study results. Part II Methods Used in the Estimation of Depreciation, presents the methods used in the estimation of average service lives, survivor curves and salvage in the calculation of depreciation. Part III Results of Study, presents summaries by depreciable group of annual and accrued depreciation. The statistical analyses of service live and net salvage and the detailed tabulations of annual and accrued depreciation are set forth in the Appendices to Depreciation Study.

BASIS OF THE STUDY

Depreciation and Amortization

For most accounts, the annual and accrued depreciation were calculated by the straight line method, the remaining life basis, and the equal life group procedure. For certain General Plant accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, remaining life basis and equal life group procedure has been used by the Company for a number of years and we recommend its continued use. The equal life group procedure provides for a better match of depreciation expense and loss in service value than the average service life procedure. An explanation of the average service life procedure and the equal life group procedure is presented in Part II of the report.

Amortization accounting for certain accounts is used because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. Many electric utilities in North America have received approval to adopt amortization accounting for these accounts. Examples of utilities that have received approval to use amortization for General Property accounts include Newfoundland Power, BC Hydro, Centra Gas Alberta, UGI Utilities Inc. - Electric Division, West Penn Power Company, PECO, ComEd and PPL. An explanation of the calculation of annual and accrued amortization is presented beginning on page II-40 of the report.

Service Life and Net Salvage Estimates

The service life and salvage estimates used in the depreciation and amortization calculations were based on judgment which incorporated analyses of available historical data, a review of policies and outlook with management, a general knowledge of the electric utility industry, and comparisons of the service life and salvage estimates from studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting. For life span groups, the estimates of survivor curves are consistent because the calculations of the lives of the units within each group are obtained by using a single probable retirement date for the entire group.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable categories, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement were obtained through field trips conducted during the service life study. Discussions with operating and management personnel also provided information regarding plans for the future, which was incorporated in the interpretation and extrapolation of the statistical analyses.

The Company's service life estimates used in the depreciation calculations incorporated historical data compiled through 2009 by the property accounting department. Such data included annual gross plant additions, retirements, transfers and other activity. Additional retirement activity was projected for the years 2007 through 2009 and incorporated into the analysis. These retirements will be booked by NSPI in the 2010 fiscal year.

The retirement rate method of life analysis was used for most accounts included in the study. Statistically aged plant accounting data through 2009 were used in the retirement rate computations and were the primary statistical support of the service life estimates.

The estimates of net salvage are expressed as the average net salvage percent of the investment to be incurred or recovered upon its retirement.

SUMMARY

Summaries of the study results by plant account are presented on Schedule A in Part III of the report. Gannett Fleming recommends that NSPI adopt the accrual rates set forth on Schedule A in Part III of the report. Gannett Fleming recommends that NSPI prepare and submit a technical update of their depreciation study report to the Utility and Review Board (UARB) annually. The technical update will allow the UARB and NSPI to closely monitor the depreciation amounts recorded annually by NSPI. A technical update report presents a recalculation of the annual accrual rates and amounts based on the same estimates and the updated plant and reserve balances. Also, Gannett Fleming recommends that NSPI update the depreciation study every four years, at minimum. The proposed rates if approved would increase depreciation expense by approximately \$19.3 million over the currently approved rates based on the third year phase in of the 2003 depreciation settlement.

The following summary of composite remaining life accrual rates at the functional level is provided only for purposes of comparing the results of the current study with the rates currently used by NSPI.

<u>Function</u>	<u>Composite Annual Accrual Rates</u>	
	<u>Existing Rates *</u>	<u>Current Study</u>
Steam Production	2.80	3.62
Hydro Production	1.62	3.61
Wind	5.00	8.60
Other Production	3.15	3.15
Transmission	2.64	2.35
Distribution	4.04	3.81
General	7.45	8.16

* Existing rates based on third year phase in of 2003 depreciation settlement

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption of prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authority.

Depreciation as used in accounting is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1 a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

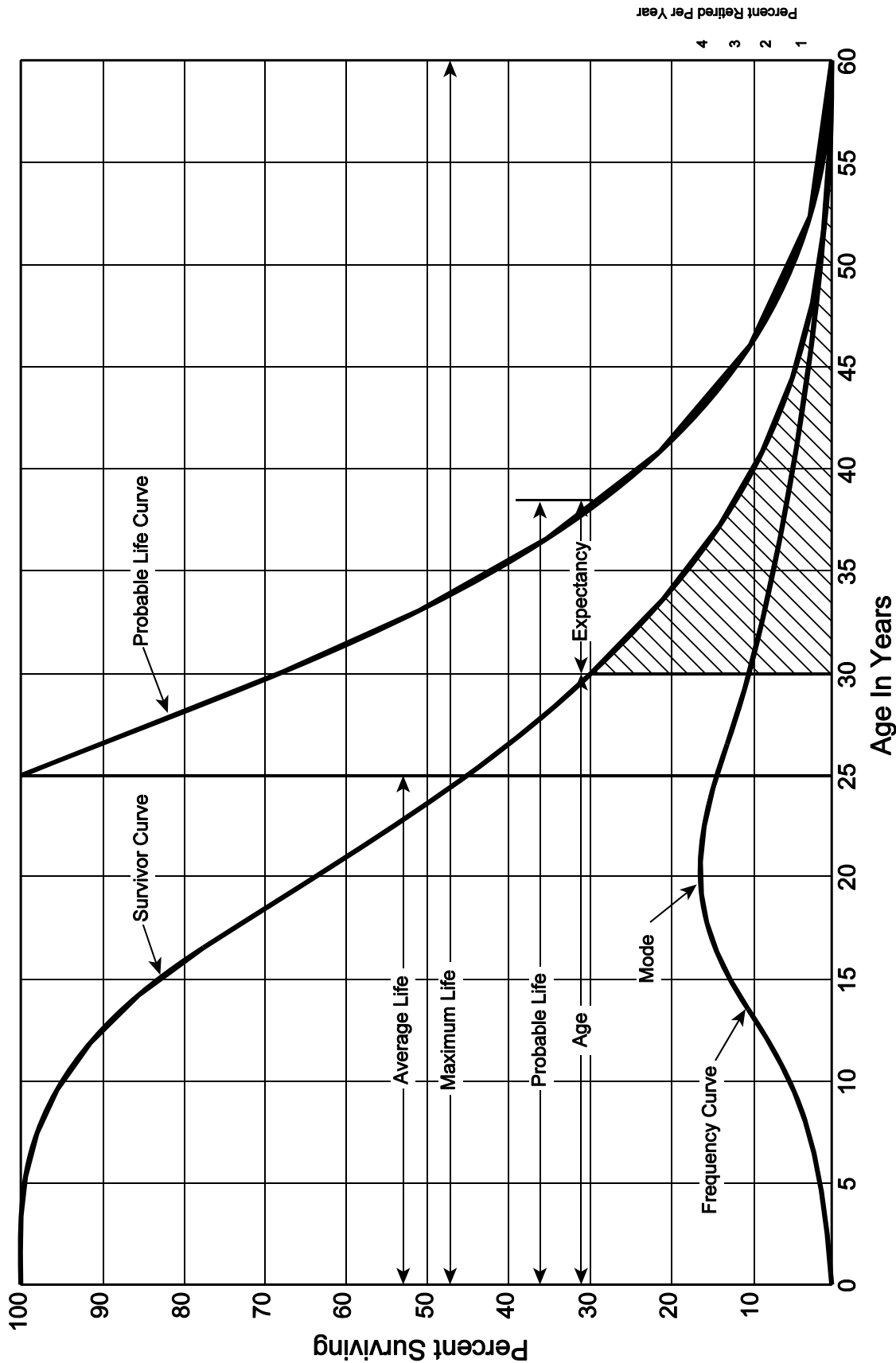


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency of retirement occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitutes

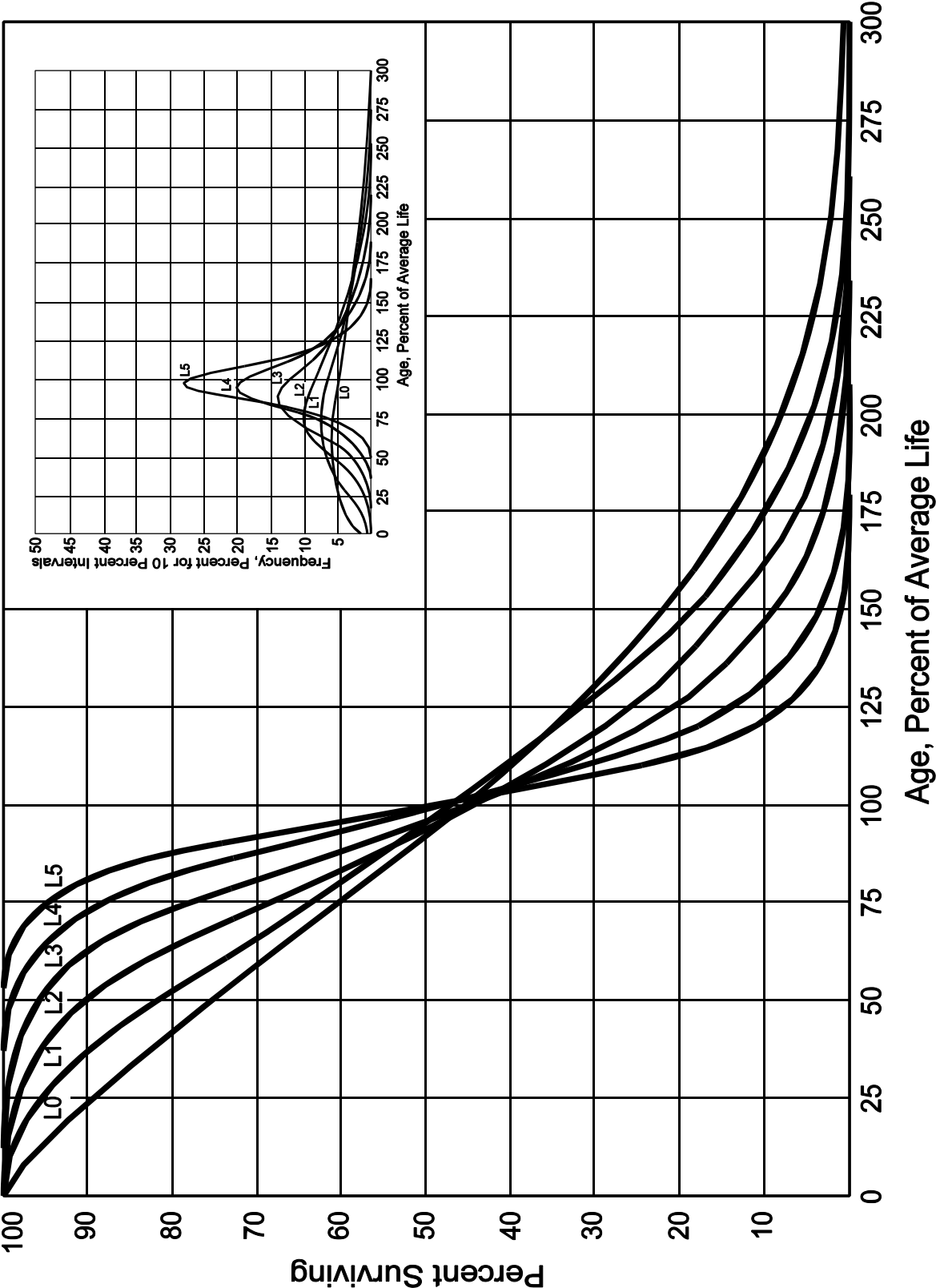


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

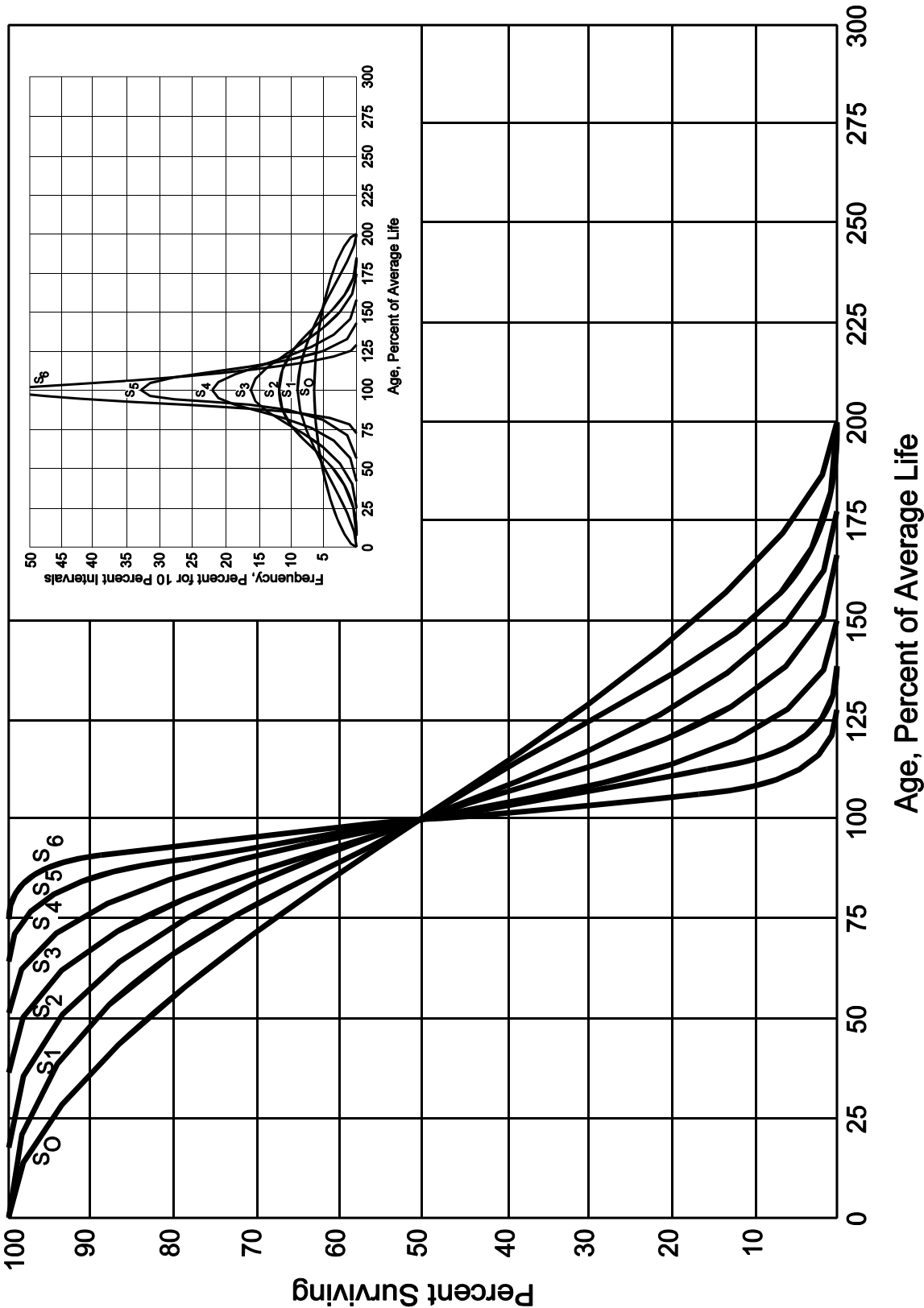


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

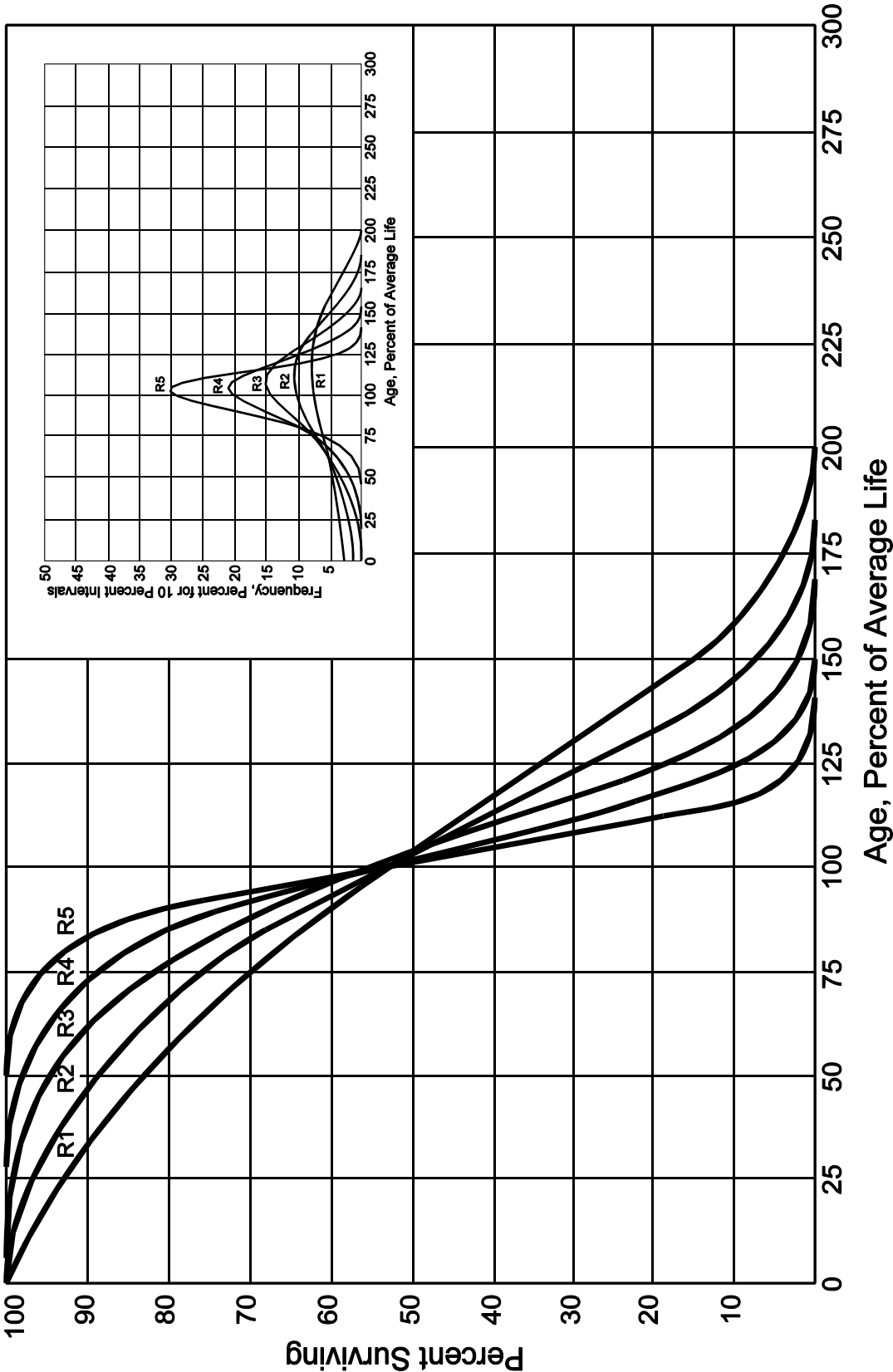


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

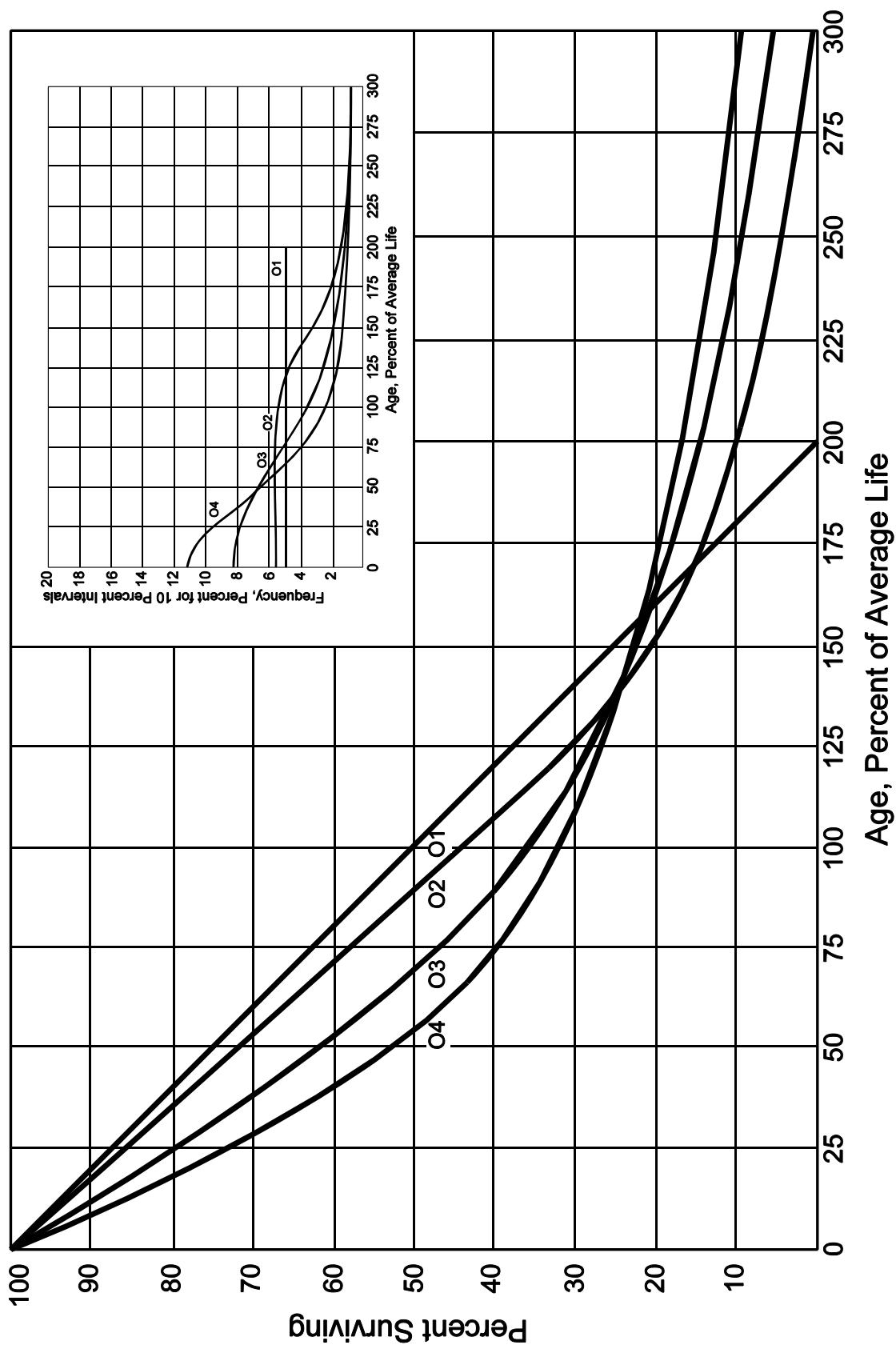


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows on pages II-12 and II-13. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2000-2009 during which there were placements during the years 1995-2009. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1995 were retired in 2000. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as

TABLE 1. RETIREMENTS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Placement Band 1995-2009	
	During Year										Total During Age Interval (12)	Age Interval (13)
	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)		
1995	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1996	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1997	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1998	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1999	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2000	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2001		5	11	12	13	14	15	16	18	20	113	7½-8½
2002			6	12	13	15	16	17	19	19	124	6½-7½
2003				6	13	15	16	17	19	19	131	5½-6½
2004					7	14	16	17	19	20	143	4½-5½
2005						8	18	20	22	23	146	3½-4½
2006							9	20	22	25	150	2½-3½
2007								11	23	25	151	1½-2½
2008									11	24	153	½-1½
2009										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009		Acquisitions, Transfers and Sales, Thousands of Dollars										Placement Band 1995-2009	
Year Placed (1)		During Year										Total During Age Interval (12)	Age Interval (13)
		2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)		
1995	-	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1996	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1997	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1998	-	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1999	-	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2000	-	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2001	-	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2002	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2003	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2004	-	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2005	-	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2006	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2007	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2008	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2009	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2000 retirements of 1995 installations and ending with the 2009 retirements of the 2004 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2000 through 2009 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009										Placement Band 1995-2009		
Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)		
1995	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1996	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1997	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1998	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1999	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2000	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2001		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2002			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2003				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2004					660 ^a	653	639	623	628	609	3,789	4½-5½
2005						750 ^a	742	724	685	663	4,332	3½-4½
2006							850 ^a	841	821	799	4,955	2½-3½
2007								960 ^a	949	926	5,719	1½-2½
2008									1,080 ^a	1,069	6,579	½-1½
2009										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^a Additions during the year.

entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2005 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2000-2009, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½ -5½ , is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2000-2009

Placement Band 1995-2009

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

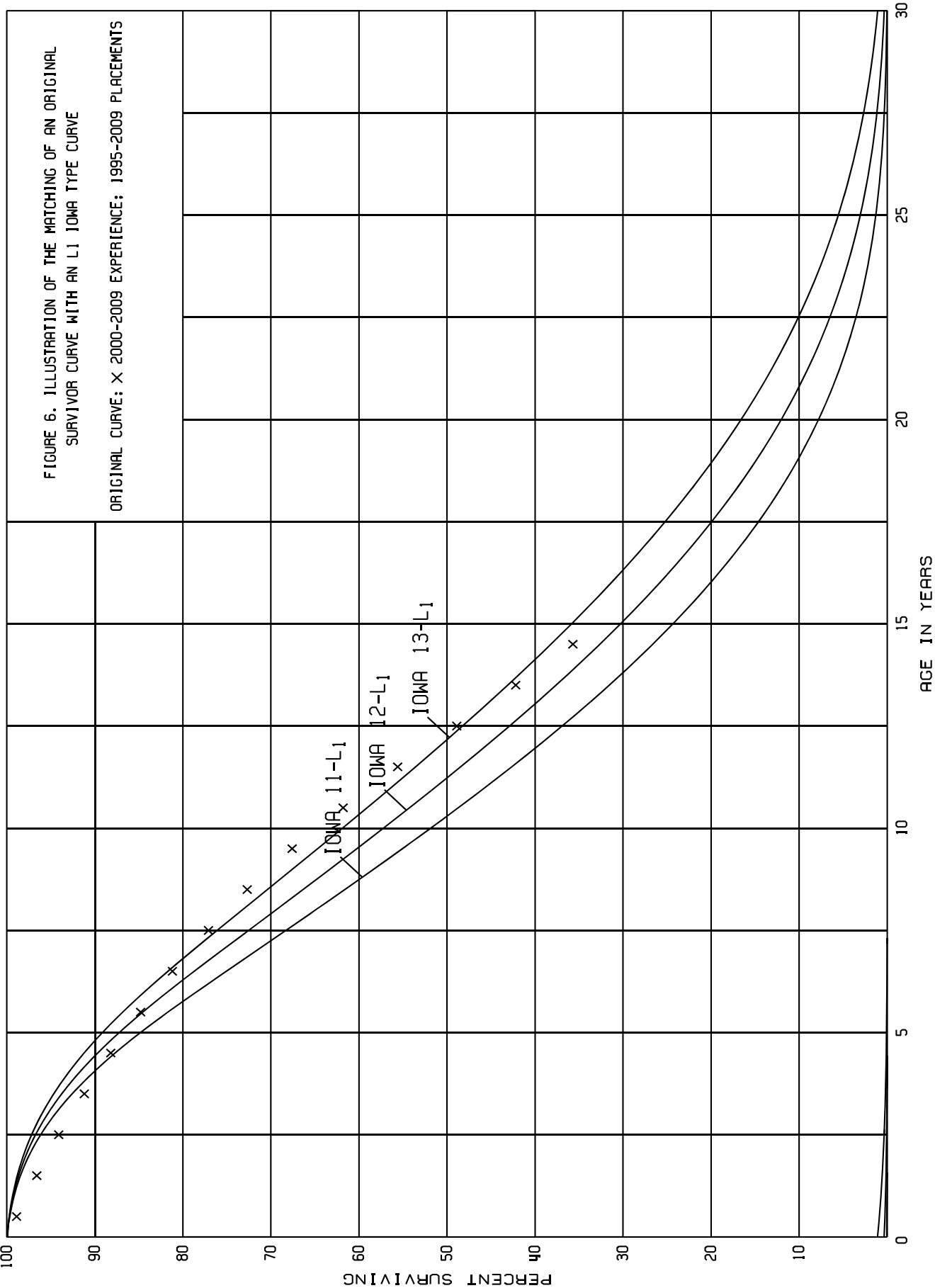
The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

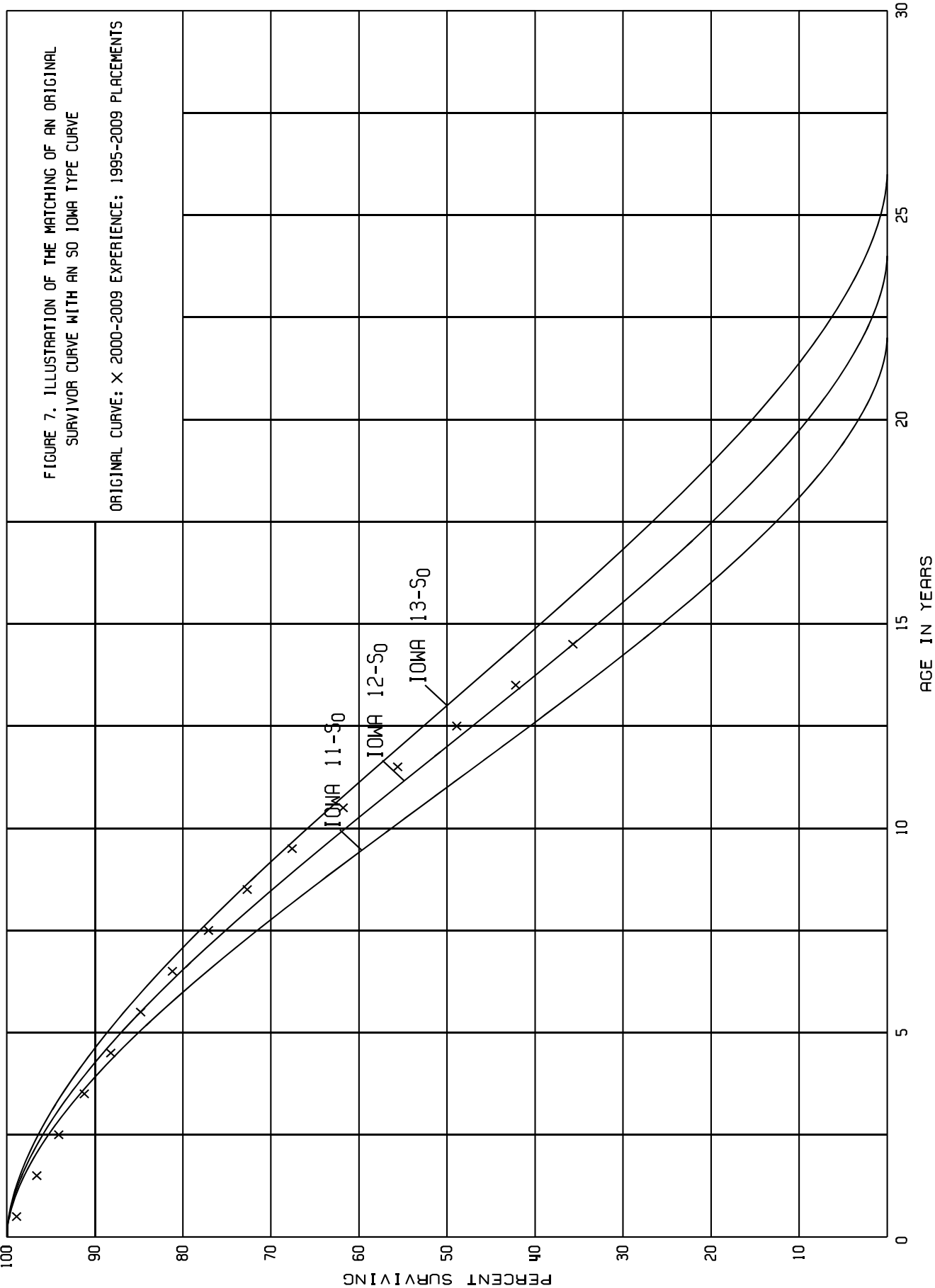
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

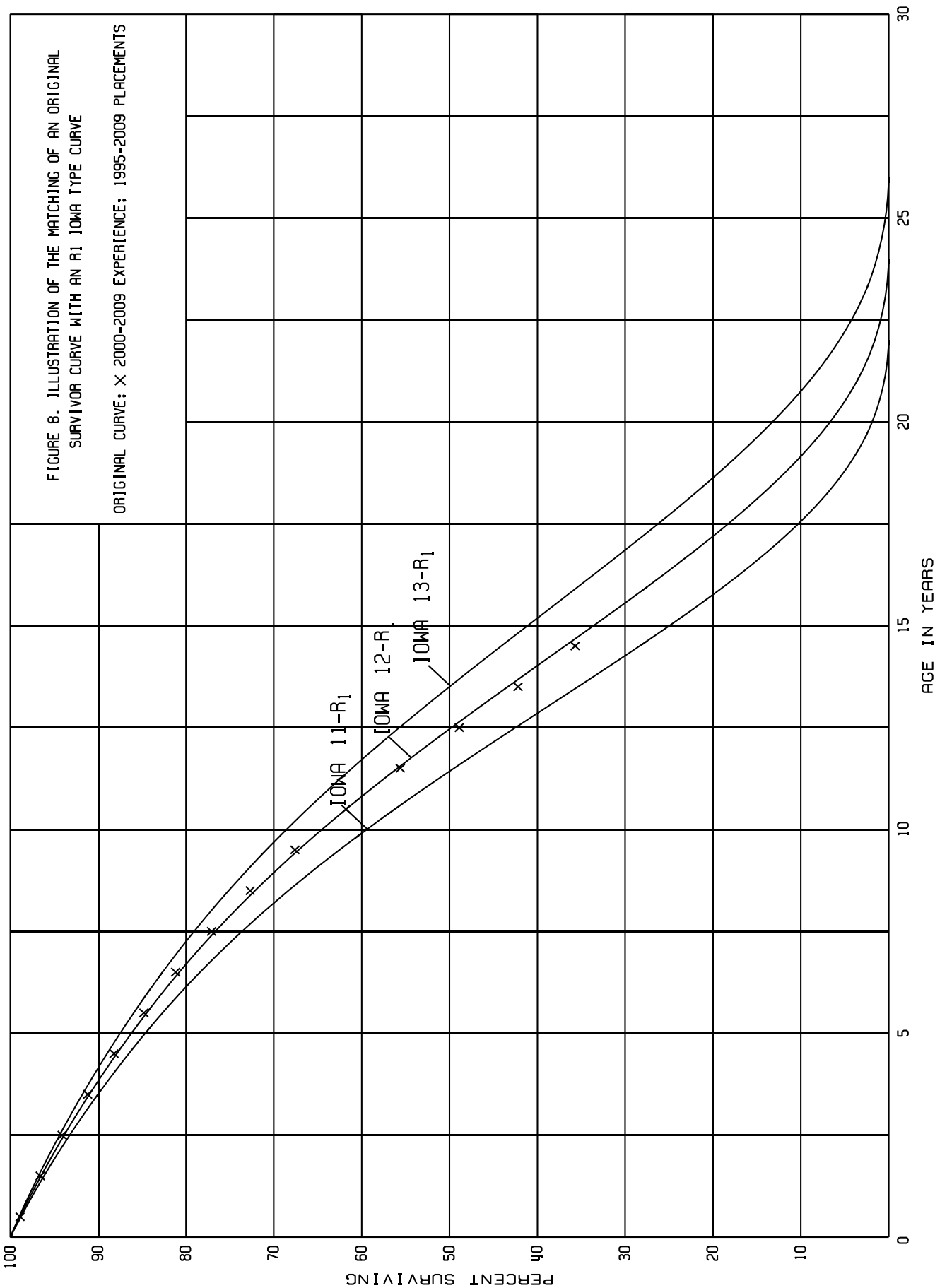
The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8 the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6 the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7 the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8 the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9 the three fittings, 12-L1, 12-S0, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

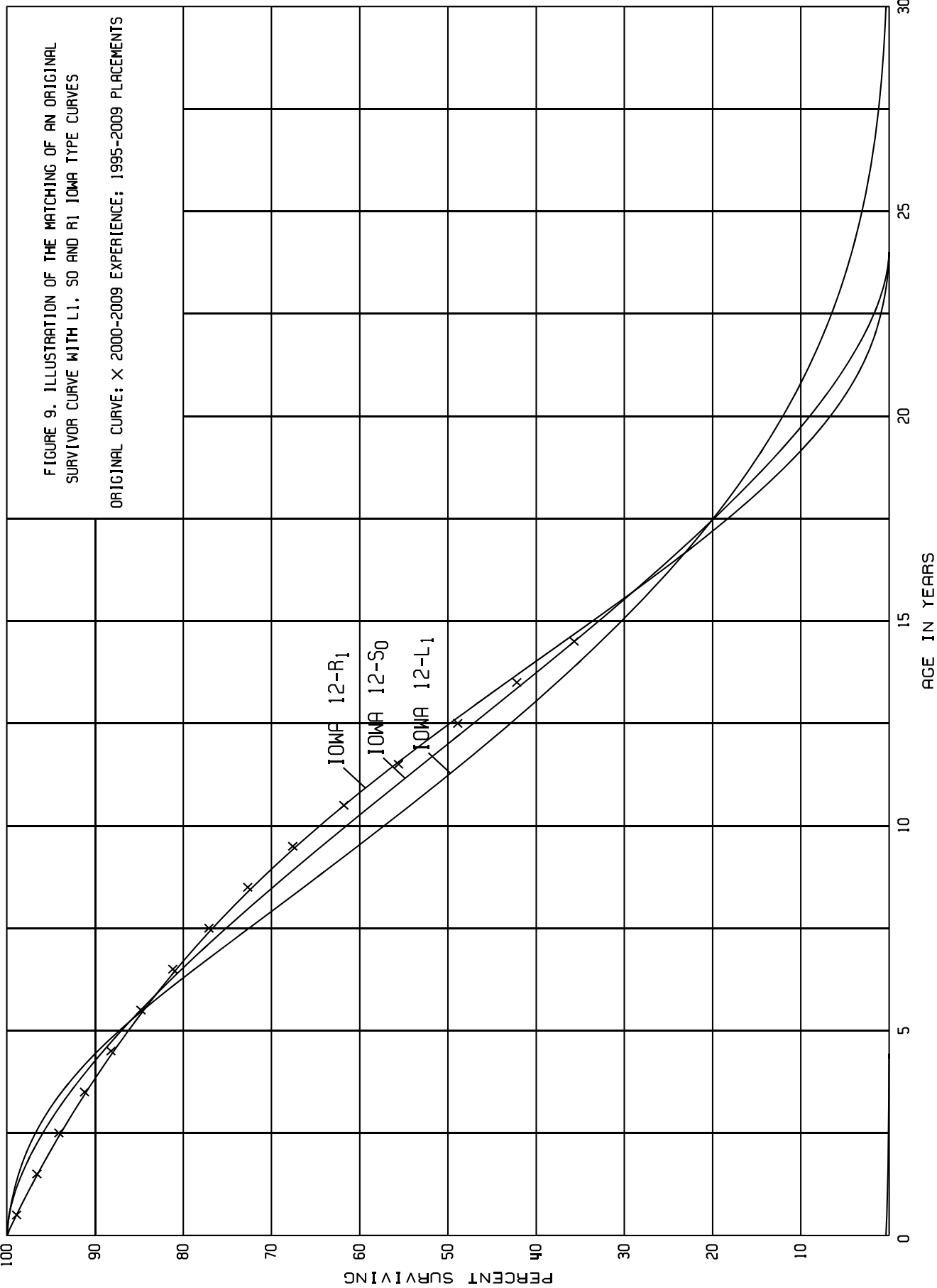
Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.









Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances are calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant record method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life"⁹.

Computed Mortality Method

The computed mortality method of life analysis as used in this study is a procedure for statistically aging annual retirements of property and analyzing the statistically aged retirements by the retirement rate method. In this procedure, an aged plant balance is developed for the year prior to and for each test year during the given term of comparison. Each given balance is aged by a simulation procedure which applies a series of successive survivor curve trials using a specified Iowa type curve. The Iowa type survivor curve specified for each account is based on judgment incorporating the results of the simulated plant record analyses, a knowledge of the property, and the type curves estimated for the account in other electric companies. Each trial consists of constructing a specific survivor curve at one-year intervals beginning with age $\frac{1}{2}$. From this curve, survivor ratios are

⁹A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No.51-23. Published 1952.

computed and applied, by vintage, to the previous year's aged ending balance and the current test year's given gross addition. The resultant aged surviving balances also produce the aged retirements which are the differences between successive aged balances. The aged data are then analyzed by the retirement rate method as described above.

Field Trips

In order to be familiar with the operation of the company and observe representative portions of the plant, field trips were scheduled. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses. The following is a list of the locations visited:

2010

Trenton Power Generating Station
Lakeside Service Center
Lakeside Substation
Lower Water Street Office Building
Tufts Cove Units 4, 5 and 6
Annapolis Tidal Generating Station
White Rock Hydro Plant
Hells Gate Hydro Plant
Lumsden Hydro Plant

2007

Point Aconi Power Generating Station
Lingan Power Generating Station
Point Tupper Power Generating Station
Burnside CT
Tufts Cove Power Generating Station
Black River Hydro System
Scotia Square Offices
Water Street Substation
Kempt Road Substation
Kearney Lake Road Substation
Rockingham Substation
Point Tupper Marine Terminal

2002

Wreck Cove Hydro System
Point Aconi Power Generating Station
Kelly Rock Limestone Quarry
Lingan Power Generating Station
Victoria Junction CT
Point Tupper Power Generating Station
Trenton Power Generating Station
Onslow Transmission Substation
Brushy Hill Transmission Substation
Sackville Regional Office
Burnside CT
Lucasville Road Distribution Substation
Ragged Lake ECC
Ragged Lake MCC
Lakeside Office and Service Center
Tufts Cove Power Generating Station
Scotia Square Offices

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during field reviews of the property and other conversations with management; and the survivor curve estimates from previous studies of this Company and other electric companies.

Several asset types were combined and analyzed as a single depreciable category based on the groupings used in past studies submitted to the UARB. The groupings are patterned after the plant account categories set forth in the Uniform System of Accounts for Electric Companies prescribed by the U.S. Federal Energy Regulatory Commission. These plant accounts or subaccounts include assets which have similar service life characteristics or which perform similar or related operating functions. The statistical support for the service life estimates is presented in Appendix A.

For Production Plant accounts, the life span technique was employed in conjunction with the use of interim survivor curves. Interim survivor curves reflect retirements that occur prior to the ultimate retirement of the major electricity generating unit or facility. An interim survivor curve was estimated for each functional plant category, inasmuch as the rate of interim retirements differs among functional plant categories. The interim survivor curves estimated for production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period beginning with the unit's in-service date through 2009. The statistical support for the interim rates of retirement for production plant accounts are set forth in Appendix A.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel, concerning the outlook for the units. The estimated probable retirement dates for each power generating unit were provided to Gannett Fleming by NSPI's management.

The future outlook related to NSPI's coal-fired units has changed since 2003. The depreciation rates currently in effect were the result of a 2003 blackbox settlement among stakeholders. Several factors are expected to impact the service lives of the coal-fired units in the future: 1) stricter environmental regulations related to air quality and greenhouse gas (GHG) emissions; 2) a significant increase in the amount of electricity generated by renewable energy sources such as wind and biomass; 3) the availability of natural gas in Nova Scotia from various sources including liquefied natural gas terminals (LNG) and the development of competitive generation technologies, e.g., a combined cycle gas turbine; 4) the potential development of the Lower Churchill hydroelectric project and other new generation technologies such as tidal units.

The lives of coal plants in Nova Scotia will likely be affected by stricter environmental regulations including increasingly stringent specific emissions caps on sulfur-dioxide (SO₂), nitrogen-oxide (NO_x), mercury (Hg), etc. The costs to comply with these emission caps are significant and will likely limit NSPI's life-extension opportunities involving their coal-fired units. In addition, in August 2009 the province enacted limits on NSPI's greenhouse gas emissions beginning in 2010. Nova Scotia became the first jurisdiction in North America to set hard caps on GHG emissions and has set ambitious targets for generating more electricity from renewable sources.

Provincial legislation titled, "Environmental Goals and Sustainable Prosperity Act" (EGSPA) requires NSPI to reduce their GHG emissions by 2.1 million metric tonnes by 2020. The intention is to limit NSPI's greenhouse gas emissions through a series of staged emission caps from an average of 9.6 million tonnes over 2010 and 2011 to 7.5 million tonnes by 2020. This currently presents the greatest environmental risk to the future operation of the coal-fired electricity generating units since there are no methods at this time that are economically feasible to reduce greenhouse gas emissions related to NSPI's coal-plants. The base-load operation of several coal-fired units would have to be curtailed in order to meet this requirement. Each coal-fired unit emits approximately 1 million metric tonnes of carbon dioxide per year. Therefore, the baseload operations of coal fired generation from the equivalent of about 2 coal-fired units are estimated to cease in 2020. The future operating mode is uncertain at this time as NSPI anticipates using coal units as emergency back-up. While a specific date for retirement is uncertain, the generation output for these coal-fired units will be significantly reduced beyond the year 2020. Also, the legislation requires that twenty-five percent of the total electricity needs of the Province be obtained from renewable energy sources by the year 2015 and forty percent by the year

2020. As of 2009, eleven percent of the electricity needs of the Province were obtained from renewable energy sources. The renewable energy provision of the EGSPA also will limit the effective life of coal plants in the province.

A summary of the year in service, probable retirement year and life span for each power production facility follows:

<u>Depreciable Group</u>	<u>Nameplate Capacity Rating, MW</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
<u>Steam Production Plant</u>				
Lingan Units 1 & 2	300.9	1980/81	2026	46/45
Lingan Units 3 & 4	300.9	1984/1985	2030	46/45
Point Aconi 1	165.0	1994	2039	45
Point Tupper 2	150.0	1973	2028	55
Trenton 5	150.0	1970	2025	55
Trenton 6	160.0	1992	2037	45
Tufts Cove 1	100.0	1966	2020	54
Tufts Cove 2	100.0	1973	2020	47
Tufts Cove 3	150.0	1977	2020	43
Pt. Tupper Marine Terminal		2005	2037	32
<u>Hydro Prod. Plant (System)</u>				
Avon	6.75	1929/58	2041	112/83
Bear River	37.0	1952/83	2061	109/78
Black River	21.7	1930/52	2061	131/111
Dickie Brook	3.8	1929/58	2042	113/84
Fall River	0.5	1986	2061	75
Harmony	0.6	1943	2031	88
Nictaux & Paradise River	12.4	1950/54	2042	92/88
Lequille	11.2	1968	2047	79
Roseway	0.9	1931/49	2051	120/102
St. Margaret's	10.4	1922/28	2036	114/108
Sheet Harbor	10.6	1924/36	2036	112/100
Tusket	2.2	1929	2041	112
Wreck Cove	203.2	1978/82	2061	83/79
Annapolis Tidal	19.5	1984	2047	63
<u>Other Production Plant</u>				
Burnside	96	1977	2023	46
Tusket	23	1972	2017	45
Victoria Junction	60	1976	2016	40
Tufts Cove CT Unit 4	47.3	2003	2045	42
Tufts Cove CT Unit 5	47.3	2005	2045	40

Amortization accounting is used for certain General Plant accounts that represent numerous units of property, but a small portion of the depreciable electric plant in service. A discussion of the basis for the amortization periods is presented in the section "Calculation of Annual and Accrued Amortization."

Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1993 through 2009. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

The experienced net salvage data were available by account for Transmission, Distribution, and General Plant accounts. The historical net salvage data for the years 1976 through 1992 were available only in total for the function and though not considered as the statistical basis for the net salvage estimates, the data were of some probative value.

Net Salvage Considerations

The net salvage estimates for transmission and distribution plant accounts were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data; the net salvage characteristics of other electric utility properties; a knowledge of management's plans and operating policies; and net salvage estimates from previous studies of this Company and other electric companies. The statistical support for the net salvage estimates are set forth in Appendix B.

The net salvage estimates for production plant reflect estimated decommissioning costs associated with each generating station and hydro system. The decommissioning cost estimate for each location was based on the results of a site-specific decommissioning study.

For Steam and Other Production Plant, the decommissioning study was conducted by Stantec, Inc., an international engineering consulting firm with offices located in Dartmouth, Nova Scotia. For Hydro Production Plant, the decommissioning study was conducted by Mr. James B. Yates, P. Eng., a consultant with extensive knowledge of NSPI's hydro sites. The hydro decommissioning study does not include removal or dismantlement of the dams, flowages, reservoirs and related water control structures such as spillways and sluice-ways. The decommissioning cost estimates from both studies were stated in current (2009) dollars. The decommissioning of the steam, hydroelectric, and combustion turbine units are projected to occur at various dates in the future. The decommissioning cost estimates were adjusted for the effect of inflation between 2009 and the projected retirement date to develop the net salvage percent estimate as shown in the table on pages II-32 through II-34. A cost escalation rate of 3.4 percent per annum was used for the steam, wind, hydro and combustion turbine units. The basis for the cost escalation rates were cost indexes set forth in the Handy Whitman report, *Cost Trends of Electric Utility Construction, North Atlantic Region*. The period selected from the Handy-Whitman cost indexes as a proxy for long term inflation rate was the period 1980-2009. This period resulted in the lowest escalation rate among other periods that were considered, such as a 40 or 50 year period. Also, this period represents the time frame in which NSPI's larger coal-fired units were installed, beginning with Lingan Unit 1 in 1980. Handy-Whitman cost indexes have been widely used in the utility industry to trend costs to different years' price levels.

Amortization accounting is used for certain General Plant accounts. Future gross salvage and removal cost for these accounts is estimated to be minimal. Gannett Fleming recommends that future gross salvage and removal cost be recorded as miscellaneous revenue and expense, respectively. Inasmuch as there will be no depreciation reserve

Nova Scotia Power, Inc.

Estimated Decommissioning Costs and Net Salvage Percents Related to Electricity Generating Stations

Facility (1)	Probable Retirement Date (2)	Max. Rated Capacity MW (3)	Estimated Decommissioning Costs (\$/kW) (4)	Total Decommissioning Costs (Current \$) (5)	Annual Escalation Rate (6)	Cost Escalation Factor (7)	Total Decommissioning Costs (Future \$) (8)=(5)*(7)	Depreciable Original Cost at 12/31/2009 (9)	Net Salvage Percent (10)
<i>Steam Production</i>									
Lingan	2030	601.8	41.97	25,257,738	3.4%	2.02	50,971,307	523,742,227	9.7
Point Tupper	2028	230.0	85.87	19,751,122	3.4%	1.89	37,280,524	159,356,147	23.4
Point Aconi	2039	165.0	74.62	12,311,996	3.4%	2.73	33,569,481	504,952,024	6.6
Trenton	2037	370.0	60.14	22,253,610	3.4%	2.55	56,751,266	387,380,730	14.6
Tufts Cove	2020	350.0	50.88	17,807,886	3.4%	1.44	25,723,988	191,210,970	13.5
Marine Terminal	2037			6,493,110	3.4%	2.55	16,558,761	33,233,001	49.8
<i>Total Steam Production</i>		1,716.8	60.51	103,875,462			220,855,327	1,799,875,098	

Nova Scotia Power, Inc.

Estimated Decommissioning Costs and Net Salvage Percents Related to Electricity Generating Stations

Facility (1)	Probable Retirement Date (2)	Max. Rated Capacity MW (3)	Estimated		Total		Annual Escalation Rate (6)	Cost Escalation Factor (7)	Total Decommissioning Costs (Future \$) (8)=(5)*(7)	Depreciable		Net Salvage Percent (10)
			Decommissioning Costs (\$/kW) (4)	Decommissioning Costs (Current \$) (5)						Original Cost at 12/31/2009 (9)		
<i>Hydro Production</i>												
Avon	2041	6.75		3,292,153		3.4%	2.92	9,597,040		13,582,083		70.7
Annapolis Tidal	2047	19.45		2,651,517		3.4%	3.56	9,446,586		36,272,247		26.0
Bear River	2061	37.00		11,436,298		3.4%	5.69	65,065,903		36,282,999		179.3
Black River	2061	21.70		7,488,697		3.4%	5.69	42,606,342		28,359,899		150.2
Dickie Brook	2042	3.80		1,686,263		3.4%	3.01	5,082,800		8,158,836		62.3
Fall River	2061	0.50		1,116,635		3.4%	5.69	6,353,004		1,427,135		445.2
Harmony	2031	0.60		1,481,041		3.4%	2.09	3,090,429		3,471,334		89.0
Lequille System	2047	21.60		7,534,720		3.4%	3.56	26,844,022		18,522,726		144.9
Roseway	2051	0.92		1,224,318		3.4%	4.07	4,986,052		2,252,351		221.4
St. Margaret's	2036	10.40		7,479,310		3.4%	2.47	18,446,590		13,372,197		137.9
Sheet Harbour	2036	10.60		4,439,993		3.4%	2.47	10,950,573		22,864,098		47.9
Tusket	2041	2.16		2,443,166		3.4%	2.92	7,122,135		5,531,611		128.8
Wreck Cove System	2061	203.50		5,721,266		3.4%	5.69	32,550,688		161,917,415		20.1
<i>Total Hydro Production</i>				57,995,376				242,142,165		352,014,930		

Nova Scotia Power, Inc.

Estimated Decommissioning Costs and Net Salvage Percents Related to Electricity Generating Stations

Facility (1)	Probable Retirement Date (2)	Max. Rated Capacity MW (3)	Estimated		Annual Escalation Rate (6)	Cost Escalation Factor (7)	Total Decommissioning Costs (Future \$) (8)=(5)*(7)	Depreciable Original Cost at 12/31/2009 (9)	Net Salvage Percent (10)
			Decommissioning Costs (\$/kW) (4)	Total Decommissioning Costs (Current \$) (5)					
<i>Wind Production Plant</i>	2023	1.3		939,000	3.4%	1.60	1,499,523	2,975,368	50.4
<i>Other Production</i>									
Burnside	2023	96.8		1,963,895	3.4%	1.60	3,136,215	19,741,676	15.9
Tusket	2017	23.0		1,224,215	3.4%	1.31	1,599,639	5,044,977	31.7
Victoria Junction	2016	60.0		1,412,153	3.4%	1.26	1,784,537	7,437,789	24.0
Total Tufts Cove LM Units	2045	94.6		2,352,500	3.4%	3.33	7,839,151	73,817,296	10.6
<i>Total Other Production</i>				6,952,763			14,359,542	106,041,738	

entries related to salvage, the estimate of net salvage for accounts subject to amortization is zero percent.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. Each equal life group includes that portion of the property which experiences the life of that specific group. That is, each equal life group experiences a specific life starting with the age interval from age zero to age one or a fraction thereof, and progressing one year at a time until the maximum age defined by the survivor curve is reached. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For calculating remaining life accrual rates as of December 31, 2009, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and accrued depreciation calculated by the equal life group procedure follow. The detailed depreciation calculations are set forth in Appendix C of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly-weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

Equal Life Group Procedure. In the equal life group procedure used by NSPI, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost

of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}.$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} - 1 - \frac{\text{Remaining Life}}{\text{Average Service Life}}.$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 25-S2 survivor curve and a December 31, 2009 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 25-S2 survivor curve, and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage, based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2009 and 1960), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 4.54128295339 for 2008 equals one-half of 0.00130000000 plus all of

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE... 12-31-2009
SURVIVOR CURVE.... 25-S2

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	ACCRUAL					
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.00008	0.00008000000	2009	4.54201295339	99.999984	0.0454	0.0227
1.000	2.000	1.500	0.00195	0.00130000000	2008	4.54128295339	99.998945	0.0454	0.0681
2.000	3.000	2.500	0.01080	0.00432000000	2007	4.53847295339	99.992570	0.0454	0.1135
3.000	4.000	3.500	0.03369	0.00962571429	2006	4.53150009624	99.970325	0.0453	0.1586
4.000	5.000	4.500	0.07785	0.01730000000	2005	4.51803723910	99.914555	0.0452	0.2034
5.000	6.000	5.500	0.14980	0.02723636364	2004	4.49576905728	99.800730	0.0450	0.2475
6.000	7.000	6.500	0.25470	0.03918461538	2003	4.46255856777	99.598480	0.0448	0.2912
7.000	8.000	7.500	0.39605	0.05280666667	2002	4.41656292674	99.273105	0.0445	0.3338
8.000	9.000	8.500	0.57552	0.06770823529	2001	4.35630547576	98.787320	0.0441	0.3749
9.000	10.000	9.500	0.79290	0.08346315789	2000	4.28071977917	98.103110	0.0436	0.4142
10.000	11.000	10.500	1.04618	0.09963619048	1999	4.18917010499	97.183570	0.0431	0.4526
11.000	12.000	11.500	1.33167	0.11579739130	1998	4.08145331410	95.994645	0.0425	0.4888
12.000	13.000	12.500	1.64419	0.13153520000	1997	3.95778701845	94.506715	0.0419	0.5238
13.000	14.000	13.500	1.97735	0.14647037037	1996	3.81878423326	92.695945	0.0412	0.5562
14.000	15.000	14.500	2.32377	0.16026000000	1995	3.66541904808	90.545385	0.0405	0.5873
15.000	16.000	15.500	2.67537	0.17260451613	1994	3.49898679001	88.045815	0.0397	0.6154
16.000	17.000	16.500	3.02366	0.18325212121	1993	3.32105847134	85.196300	0.0390	0.6435
17.000	18.000	17.500	3.36008	0.19200457143	1992	3.13343012502	82.004430	0.0382	0.6685
18.000	19.000	18.500	3.67617	0.19871189189	1991	2.93807189336	78.486305	0.0374	0.6919
19.000	20.000	19.500	3.96393	0.20327846154	1990	2.73707671665	74.666255	0.0367	0.7157
20.000	21.000	20.500	4.21601	0.20565902439	1989	2.53260797368	70.576285	0.0359	0.7360
21.000	22.000	21.500	4.42594	0.20585767442	1988	2.32684962428	66.255310	0.0351	0.7547
22.000	23.000	22.500	4.58834	0.20392622222	1987	2.12195767596	61.748170	0.0344	0.7740
23.000	24.000	23.500	4.69897	0.19995617021	1986	1.92001647974	57.104515	0.0336	0.7896
24.000	25.000	24.500	4.75503	0.19408285714	1985	1.72299696607	52.377515	0.0329	0.8061
25.000	26.000	25.500	4.75502	0.18647137255	1984	1.53271985122	47.622490	0.0322	0.8211
26.000	27.000	26.500	4.69898	0.17732000000	1983	1.35082416495	42.895490	0.0315	0.8348
27.000	28.000	27.500	4.58833	0.16684836364	1982	1.17873998313	38.251835	0.0308	0.8470
28.000	29.000	28.500	4.42595	0.15529649123	1981	1.01766755569	33.744695	0.0302	0.8607
29.000	30.000	29.500	4.21601	0.14291559322	1980	0.86856151347	29.423715	0.0295	0.8703
30.000	31.000	30.500	3.96393	0.12996491803	1979	0.73212125784	25.333745	0.0289	0.8815
31.000	32.000	31.500	3.67617	0.11670380952	1978	0.60878689407	21.513695	0.0283	0.8915
32.000	33.000	32.500	3.36008	0.10338707692	1977	0.49874145085	17.995570	0.0277	0.9003
33.000	34.000	33.500	3.02366	0.09025850746	1976	0.40191865866	14.803700	0.0271	0.9079
34.000	35.000	34.500	2.67537	0.07754695652	1975	0.31801592667	11.954185	0.0266	0.9177
35.000	36.000	35.500	2.32376	0.06545802817	1974	0.24651343432	9.454620	0.0261	0.9266
36.000	37.000	36.500	1.97736	0.05417424658	1973	0.18669729695	7.304060	0.0256	0.9344
37.000	38.000	37.500	1.64419	0.04384506667	1972	0.13768764032	5.493285	0.0251	0.9413
38.000	39.000	38.500	1.33167	0.03458883117	1971	0.09847069140	4.005355	0.0246	0.9471
39.000	40.000	39.500	1.04618	0.02648556962	1970	0.06793349101	2.816430	0.0241	0.9520
40.000	41.000	40.500	0.79290	0.01957777778	1969	0.04490181731	1.896890	0.0237	0.9599
41.000	42.000	41.500	0.57551	0.01386771084	1968	0.02817907300	1.212685	0.0232	0.9628
42.000	43.000	42.500	0.39606	0.00931905882	1967	0.01658568817	0.726900	0.0228	0.9690
43.000	44.000	43.500	0.25469	0.00585494253	1966	0.00899868749	0.401525	0.0224	0.9744
44.000	45.000	44.500	0.14980	0.00336629213	1965	0.00438807016	0.199280	0.0220	0.9790
45.000	46.000	45.500	0.07787	0.00171142857	1964	0.00184920981	0.085445	0.0216	0.9828
46.000	47.000	46.500	0.03367	0.00072408602	1963	0.00063145252	0.029675	0.0213	0.9905
47.000	48.000	47.500	0.01081	0.00022757895	1962	0.00015562003	0.007435	0.0209	0.9928
48.000	49.000	48.500	0.00195	0.00004020619	1961	0.00002172746	0.001055	0.0206	0.9991
49.000	49.500	49.250	0.00008	0.00000162437	1960	0.00000040609	0.000020	0.0203	1.0000
TOTAL			100.00000						

the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2009 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2009, the first figure in column 7, for vintage 2009, equals all of the group annual accrual for 2009 plus the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 25-S2 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2009.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service.

The accounts and their amortization periods are as follows:

<u>Account</u>		<u>Amortization Period, Years</u>
391.1	Furniture and Equipment	20
391.31	Computer Equipment - Hardware	5
391.32	Computer Software	10
393	Stores Equipment	15
394	Shop Equipment	20
395	Laboratory and Testing Equipment	15
398	Miscellaneous Equipment	20

For calculating annual amortization amounts as of December 31, 2009, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is set equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

Gannett Fleming recommends that NSPI adjust the calculated remaining life rates as of December 31, 2009 for Account 391.31, Computer Hardware and Account 391.32, Computer Software. The remaining life rate for Account 391.31, Computer Hardware, was approximately 43 percent, and the remaining life rate for Account 391.32, Computer Software, was approximately 33 percent. Both rates are atypical for the types of property in each account. The primary reason for the significant remaining life accrual rate is that the

book reserve had become severely deficient as a result of using accrual rates that were historically too low for Computer Hardware. The current rate for this account corresponds to an 8 year service life, which is well above the typical industry range for this group of assets. In order to mitigate the significant increase to depreciation expense for both of these account, Gannett Fleming recommends that NSPI use the whole life amortization rate, i.e., 20 percent for Computer Hardware and 10 percent for Computer Software, for vintages within the amortization period. The reserve variance, i.e., difference between the book and theoretical reserve, should be amortized over five years rather than the average remaining lives of approximately 1.8 and 2.2 years for Computer Hardware and Computer Software.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The estimates of survivor curves and net salvage and the determination of remaining life depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line equal life group method of depreciation based on estimates which reflect considerations of current historical evidence and expected future conditions.

The calculated accrued depreciation represents that portion of the depreciable cost which will not be allocated to future annual expense through depreciation accruals, if current forecasts of service life and salvage materialize and are used as a basis for straight line equal life group depreciation accounting.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in Appendix A.

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when

applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in Appendix B titled, "Net Salvage Statistics." The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant at December 31, 2009, is presented in Schedule A on pages III-4 through III-8 of this report. Schedule A sets forth, by depreciable category, the estimated survivor curve, net salvage, original cost, book depreciation reserve at December 31, 2009, future book accruals, composite remaining life and the calculated annual accrual amount and rate for electric plant in service as of December 31, 2009.

The tables of the calculated annual and accrued depreciation are presented in account sequence in Appendix C. The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated annual accrual rate and amount, and the calculated accrued depreciation factor and amount.

Nova Scotia Power, Inc.

Schedule A. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and
Calculated Annual Depreciation Accruals Related to Electric Plant in Service as of December 31, 2009

Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost at 12/31/09 (4)	Book Reserve at 12/31/09 (5)	Future Book Accruals (6)	Average Remaining Life (7)	Annual Accrual Amount (8)	Rate (9)
DEPRECIABLE PLANT								
Steam Production Plant								
Lingan								
	60 - L2 a	(9)	184,774,073	126,388,361	75,015,380	14.6	5,149,306	2.79
	60 - L2 a	(9)	239,054,566	138,144,200	122,425,276	17.7	6,909,142	2.89
	60 - L2 a	(9)	99,913,587	9,563,863	99,341,948	19.6	5,071,495	5.08
Total Lingan			523,742,227	274,096,424	296,782,604		17,129,943	3.27
Point Aconi								
	60 - L2 a	(6)	504,952,024	169,438,169	365,810,978	25.0	14,621,138	2.90
Point Tupper								
	60 - L2 a	(23)	9,507,855	3,246,958	8,447,704	14.8	570,455	6.00
	60 - L2 a	(23)	149,848,292	82,333,135	101,980,262	16.9	6,040,083	4.03
Total Point Tupper			159,356,147	85,580,093	110,427,966		6,610,538	4.15
Trenton								
	60 - L2 a	(14)	111,556,866	41,453,717	85,721,112	15.0	5,706,735	5.12
	60 - L2 a	(14)	257,048,025	99,077,662	193,957,086	23.1	8,380,085	3.26
	60 - L2 a	(14)	18,775,838	17,655,565	3,748,893	26.1	143,907	0.77
Total Trenton			387,380,730	158,186,944	283,427,091		14,230,727	3.67
Tufts Cove								
	60 - L2 a	(13)	32,831,309	19,484,615	17,614,764	10.0	1,755,125	5.35
	60 - L2 a	(13)	31,695,828	20,577,041	15,239,246	10.1	1,503,827	4.74
	60 - L2 a	(13)	60,430,748	36,941,440	31,345,306	10.1	3,097,158	5.13
	60 - L2 a	(13)	66,253,084	24,510,820	50,355,165	10.2	4,923,557	7.43
Total Tufts Cove			191,210,970	101,513,916	114,554,481		11,279,667	5.90
Point Tupper Marine Terminal								
	100 - R1 a	(50)	33,233,001	4,985,383	44,864,119	24.4	1,838,864	5.53
General								
			4,677,406	1,182,947	3,494,459		170,765	3.65
Total Steam Plant			1,804,552,504	794,983,876	1,219,361,698		65,881,642	3.65

Nova Scotia Power, Inc.

Schedule A. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and
Calculated Annual Depreciation Accruals Related to Electric Plant in Service as of December 31, 2009

Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/09	Book Reserve at 12/31/09	Future Book Accruals	Average Remaining Life	Annual Accrual Amount	Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Hydraulic Production Plant								
Avon	95 - S1.5 a	(71)	13,582,083	3,240,396	19,984,965	30.1	663,839	4.89
Bear River	95 - S1.5 a	(179)	36,282,999	13,500,212	87,729,354	42.6	2,059,610	5.68
Black River	95 - S1.5 a	(150)	28,359,899	6,655,947	64,243,801	44.4	1,448,481	5.11
Dickie Brook	95 - S1.5 a	(62)	8,158,836	1,264,935	11,952,380	31.4	381,114	4.67
Fall River	95 - S1.5 a	(445)	1,427,135	501,529	7,276,356	43.7	166,389	11.66
Harmony	95 - S1.5 a	(89)	3,471,334	648,595	5,912,228	21.1	279,621	8.06
Lequille System								
Nictaux and Paradise	95 - S1.5 a	(145)	13,159,138	7,506,747	24,733,141	30.1	821,657	6.24
Lequille	95 - S1.5 a	(145)	5,363,588	-	13,140,789	33.6	391,389	7.30
Total Lequille System			18,522,726	7,506,747	37,873,930		1,213,046	6.55
Roseway	95 - S1.5 a	(221)	2,252,351	632,058	6,597,987	37.8	174,416	7.74
St. Margaret's	95 - S1.5 a	(138)	13,372,197	5,763,690	26,062,138	24.7	1,054,548	7.89
Sheet Harbour	95 - S1.5 a	(48)	22,864,098	6,541,906	27,296,957	25.5	1,071,482	4.69
Tusket	95 - S1.5 a	(129)	5,531,611	2,009,279	10,658,112	29.3	363,622	6.57
Wreck Cove System								
Wreck Cove	95 - S1.5 a	(20)	161,917,415	72,330,369	121,970,530	41.8	2,917,807	1.80
South Lake	Fully Accrued		1,081,300	1,156,991	140,570	-	-	-
Total Wreck Cove System			162,998,715	73,487,360	122,111,100		2,917,807	1.79
Annapolis Tidal	95 - S1.5 a	(26)	36,272,247	12,635,170	33,067,861	34.5	959,319	2.64
General			9,282,526	466,799	8,815,727		335,271	3.61
Total Hydraulic Production			362,378,756	134,854,623	469,582,896		13,088,565	3.61
Wind Turbine	Square	(50)	2,975,368	1,008,105	3,454,946	14	255,922	8.60
Other Production - Gas Turbines								
Burnside	90 - S0.5 a	(16)	19,741,676	15,525,782	7,374,561	13.1	564,523	2.86
Tusket	90 - S0.5 a	(32)	5,044,977	3,753,824	2,905,545	7.4	391,992	7.77
Victoria Junction	90 - S0.5 a	(24)	7,437,789	7,200,052	2,022,806	6.4	317,904	4.27
Tufts Cove CT Unit 4	90 - S0.5 a	(11)	42,424,316	10,032,974	37,058,017	32.0	1,159,492	2.73
Tufts Cove CT Unit 5	90 - S0.5 a	(11)	31,392,980	5,031,451	29,814,757	32.1	927,920	2.96
Total Other Production - Gas Turbines			106,041,738	41,544,083	79,175,686		3,361,831	3.17

Nova Scotia Power, Inc.

**Schedule A. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and
Calculated Annual Depreciation Accruals Related to Electric Plant in Service as of December 31, 2009**

Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/09	Book Reserve at 12/31/09	Future Book Accruals	Average Remaining Life	Annual Accrual Amount	Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Transmission Plant								
Land Rights - Easements	80 - SQ	0	51,683,256	15,703,196	35,980,060	55.3	651,189	1.26
Station Equipment	42 - R2.5	(5)	299,914,635	163,126,081	151,784,287	23.7	6,403,587	2.14
Towers and Fixtures	55 - S3	(35)	71,448,854	64,992,904	31,463,050	35.0	899,634	1.26
Poles and Fixtures	47 - R2	(40)	120,459,555	36,000,908	132,642,467	25.5	5,205,015	4.32
Overhead Conductors and Devices	45 - R3	(10)	90,836,531	57,830,087	42,090,100	23.6	1,779,868	1.96
Underground Conduit	65 - S3	0	1,245,673	317,402	928,271	48.6	19,113	1.53
Underground Conductors and Devices	40 - R4	0	228,092	75,339	152,753	25.7	5,945	2.61
Roads, Trails and Bridges	65 - SQ	0	167,271	68,977	98,294	33.8	2,904	1.74
Total Transmission Plant			635,983,867	338,114,894	395,139,282		14,967,255	2.35
Distribution Plant								
Land Rights - Easements, Surveys and Clearing	60 - SQ	0	17,174,453	5,094,813	12,079,640	45.0	268,149	1.56
Structures and Improvements	50 - R2.5	(5)	432,845	18,222	436,263	19.0	22,972	5.31
Station Equipment	48 - R1.5	(5)	72,118,886	51,955,682	23,769,153	25.8	921,294	1.28
SCADA Equipment	14 - R2.5	0	403,867	131,919	271,948	7.0	39,097	9.68
Remote Monitoring Equipment	14 - R2.5	0	309,013	81,224	227,789	7.1	31,903	10.32
Station Equipment - Miscellaneous	14 - R2.5	0	442,396	123,260	319,136	5.8	55,263	12.49
Poles, Towers and Fixtures	38 - R2.5	(40)	413,143,951	252,042,585	326,358,947	20.8	15,655,576	3.79
Overhead Conductors and Devices	38 - R2.5	(15)	195,166,722	92,318,174	132,123,557	20.4	6,491,987	3.33
Underground Conduit	65 - S3	0	7,120,116	2,827,249	4,292,867	40.0	107,192	1.51
Underground Conductors and Devices	43 - R3	(25)	42,001,518	17,682,794	34,819,110	26.2	1,329,588	3.17
Line Transformers	30 - R1	(20)	275,869,937	146,592,639	184,451,286	16.4	11,270,089	4.09
Services	42 - S3	(75)	120,194,451	70,063,477	140,276,823	21.9	6,402,498	5.33
Meters	25 - S2	0	42,735,594	19,845,112	22,890,482	12.3	1,867,982	4.37
Street Lighting and Signal Systems	28 - R2	(30)	49,164,199	28,162,727	35,750,734	13.7	2,618,143	5.33
Total Distribution Plant			1,236,277,948	686,939,877	918,067,735		47,081,733	3.81

Nova Scotia Power, Inc.

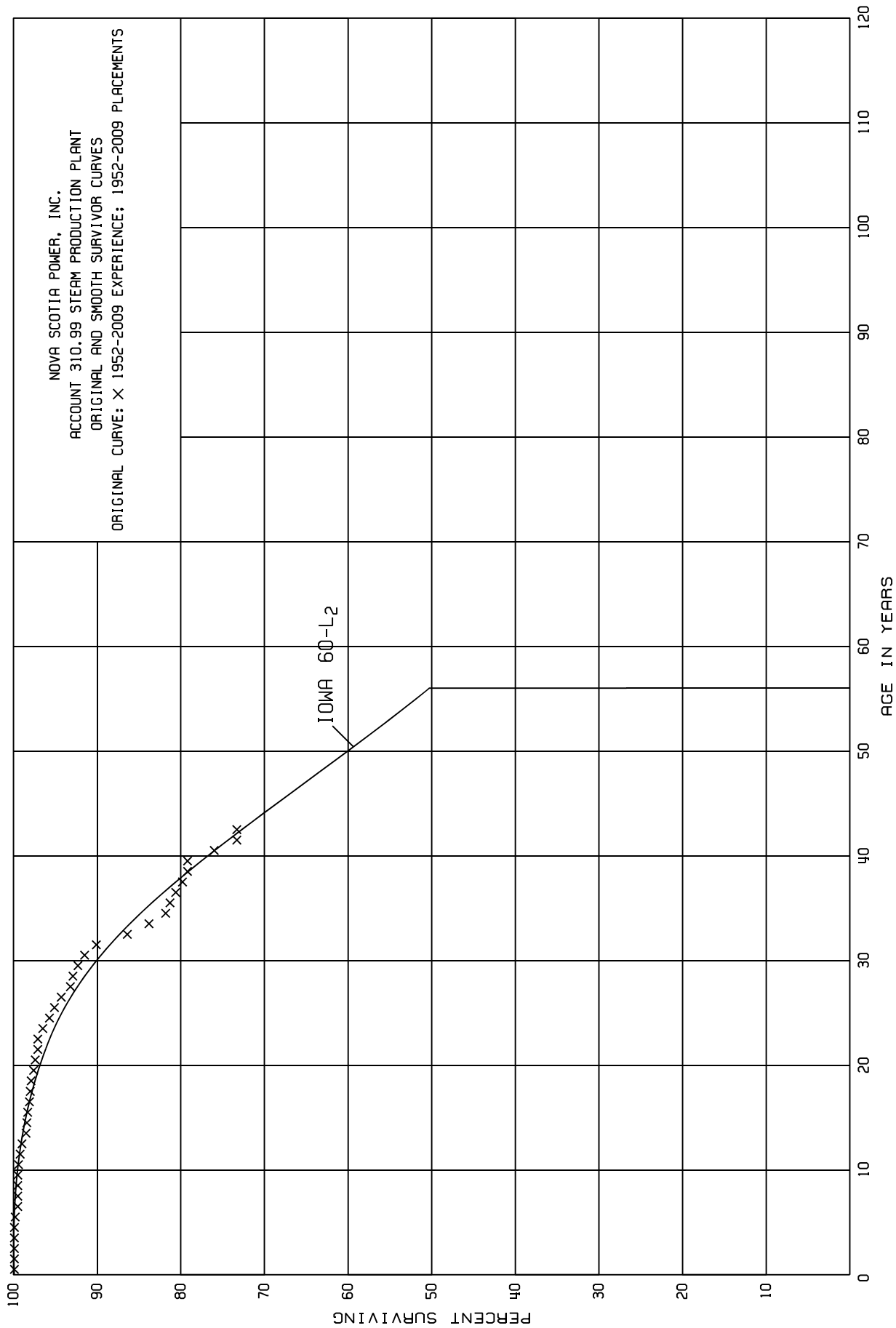
Schedule A. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and
Calculated Annual Depreciation Accruals Related to Electric Plant in Service as of December 31, 2009

	(1) Probable Retirement Date	(2) Estimated Survivor Curve	(3) Net Salvage Percent	(4) Original Cost at 12/31/09	(5) Book Reserve at 12/31/09	(6) Future Book Accruals	(7) Average Remaining Life	(8) Annual Accrual Amount	(9) Rate
General Plant									
Land Rights - General Plant		50 - SQ	0	1,665,801	215,220	1,450,582	45.2	32,082	1.93
Structures and Improvements		40 - R3	(5)	66,631,159	25,122,486	44,840,235	23.6	1,896,868	2.85
Office Furniture and Equipment		20 - SQ	0	9,392,682	6,648,785	2,743,897	3.2	870,048	9.26
Office Furniture and Equip - Computer Hardware		5 - SQ	0	22,896,174	5,089,582	17,806,592		4,579,235	20.00
Reserve Variance Amort - Comp Hardware						8,436,715 c	5.0 b	1,687,343	
Office Furniture & Equip - Computer Software		10 - SQ	0	18,089,266	4,675,568	13,413,697		1,808,927	10.00
Reserve Variance Amort - Comp Software						7,750,428 c	5.0 b	1,550,086	
Transportation Equipment		13 - R0.5	10	54,010,684	18,724,237	29,885,380	5.8	5,159,604	9.55
Stores Equipment		15 - SQ	0	472,905	330,290	142,614	2.0	70,792	14.97
Tools, Shop and Garage Equipment		20 - SQ	0	4,411,748	4,411,748	-	-	-	-
Laboratory Equipment		15 - SQ	0	389,937	389,937	-	-	-	-
Communication Equipment		20 - R3	0	45,402,470	27,057,595	18,344,875	9.2	1,987,820	4.38
Communication Equipment - SCADA Eq		15 - S1	0	10,690,059	9,208,963	1,481,096	10.5	141,716	1.33
Remote Monitoring Equipment		12 R2.5	0	220,775	36,360	184,415	8.1	22,683	10.27
Miscellaneous Equipment		20 - SQ	0	17,946,586	6,431,077	11,515,508	12.8	901,812	5.02
Roads, Bridges and Trails (Kelly Rock)	06-2039	Square	0	503,621	120,819	382,802	29.5	12,976	2.58
Mining Equipment (Kelly Rock)	06-2039	40 - R2	(5)	2,009,449	834,036	1,275,885	21.7	58,717	2.92
Total General Plant				254,733,317	109,296,703	159,654,721		20,780,708	8.16
Fully Amortized General Plant^d									
Office Furniture and Equipment				4,239,221	4,239,221				
Office Furniture and Equip - Computer Hardware				23,368,617	23,368,617				
Office Furniture and Equip - Computer Software				20,745,449	20,745,450				
Tools, Shop and Garage Equipment				3,488,275	3,488,275				
Laboratory Equipment				2,294,942	2,294,942				
Miscellaneous Equipment				742,816	742,816				
Total Fully Amortized General Plant				54,879,320	54,879,321				
Total Depreciable Plant Studied				4,457,822,817	2,161,621,482	3,244,436,964		165,417,656	3.71

Footnotes:

- a Curve shown represents interim survivor curve.
b Special reserve variance amortization adjustment proposed. The reserve variance related to computer hardware will be amortized over a 5 year period rather than the account's remaining life.
c Amount shown represents the reserve variance related to computer hardware and software. The reserve variance is the difference between the theoretical reserve and the book reserve.
d Amounts shown are for vintages outside of the amortization period for each account. These amounts should be retired with the adoption of amortization accounting.

APPENDIX A
SERVICE LIFE STATISTICS



NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2009

EXPERIENCE BAND 1952-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,902,247,457	301,014	0.0002	0.9998	100.00
0.5	1,820,854,680		0.0000	1.0000	99.98
1.5	1,779,435,265	57,569	0.0000	1.0000	99.98
2.5	1,745,400,755	257,666	0.0001	0.9999	99.98
3.5	1,714,651,345	80,800	0.0000	1.0000	99.97
4.5	1,639,637,026	3,497,505	0.0021	0.9979	99.97
5.5	1,594,409,956	4,374,555	0.0027	0.9973	99.76
6.5	1,566,830,031	8,000	0.0000	1.0000	99.49
7.5	1,532,657,684	144,140	0.0001	0.9999	99.49
8.5	1,497,333,242	353,220	0.0002	0.9998	99.48
9.5	1,467,778,687	493,830	0.0003	0.9997	99.46
10.5	1,441,159,994	3,283,634	0.0023	0.9977	99.43
11.5	1,423,777,060	3,121,442	0.0022	0.9978	99.20
12.5	1,390,754,860	6,777,886	0.0049	0.9951	98.98
13.5	1,375,200,129	1,569,120	0.0011	0.9989	98.49
14.5	1,359,824,812	1,605,777	0.0012	0.9988	98.38
15.5	919,392,108	1,486,158	0.0016	0.9984	98.26
16.5	915,058,816	771,294	0.0008	0.9992	98.10
17.5	657,523,536	950,617	0.0014	0.9986	98.02
18.5	648,937,828	2,227,249	0.0034	0.9966	97.88
19.5	643,341,317	1,226,542	0.0019	0.9981	97.55
20.5	635,469,324	1,661,093	0.0026	0.9974	97.36
21.5	538,287,428	228,933	0.0004	0.9996	97.11
22.5	533,113,528	2,963,271	0.0056	0.9944	97.07
23.5	513,789,389	4,282,710	0.0083	0.9917	96.53
24.5	418,711,113	2,673,135	0.0064	0.9936	95.73
25.5	298,112,138	2,490,424	0.0084	0.9916	95.12
26.5	290,588,411	3,363,697	0.0116	0.9884	94.32
27.5	286,605,391	928,516	0.0032	0.9968	93.23
28.5	225,733,651	1,591,824	0.0071	0.9929	92.93
29.5	126,938,713	1,021,005	0.0080	0.9920	92.27
30.5	121,790,418	1,861,443	0.0153	0.9847	91.53
31.5	119,419,033	4,887,703	0.0409	0.9591	90.13
32.5	82,721,376	2,542,081	0.0307	0.9693	86.44
33.5	80,055,689	1,925,998	0.0241	0.9759	83.79
34.5	74,452,772	462,284	0.0062	0.9938	81.77
35.5	58,645,046	445,000	0.0076	0.9924	81.26
36.5	42,369,797	426,932	0.0101	0.9899	80.64
37.5	42,241,268	360,000	0.0085	0.9915	79.83
38.5	44,937,269		0.0000	1.0000	79.15

NOVA SCOTIA POWER, INC.

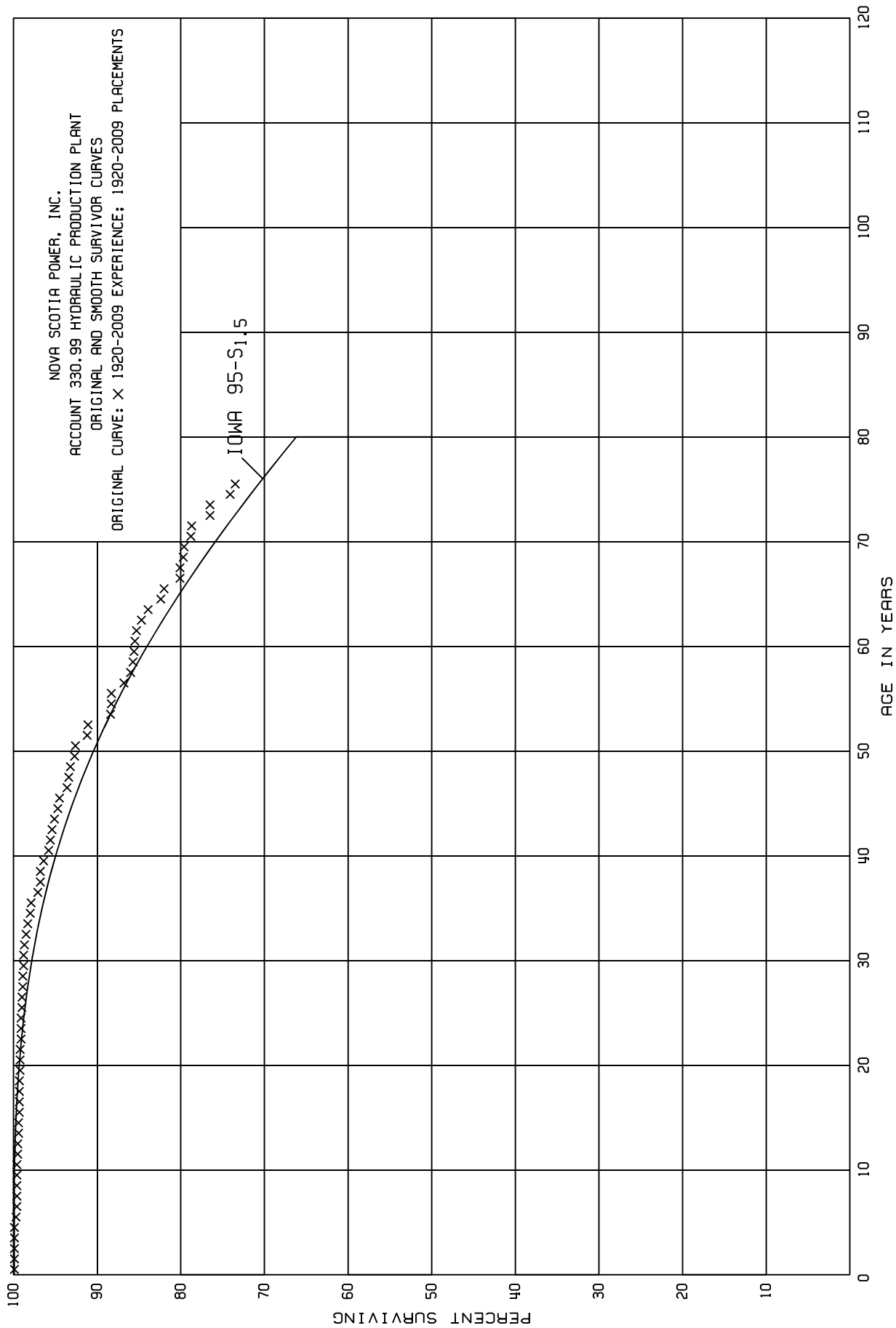
ACCOUNT 310.99 STEAM PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2009

EXPERIENCE BAND 1952-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,164,209	1,550,080	0.0396	0.9604	79.15
40.5	18,658,527	656,452	0.0352	0.9648	76.02
41.5	17,662,144		0.0000	1.0000	73.34
42.5	16,276,356		0.0000	1.0000	73.34
43.5	2,601,173		0.0000	1.0000	73.34
44.5	2,565,629		0.0000	1.0000	73.34
45.5	3,738,357		0.0000	1.0000	73.34
46.5	3,731,599		0.0000	1.0000	73.34
47.5	581,668		0.0000	1.0000	73.34
48.5	553,872		0.0000	1.0000	73.34
49.5	537,462	12,000	0.0223	0.9777	73.34
50.5	482,578	80,000	0.1658	0.8342	71.70
51.5	100,685	30,000	0.2980	0.7020	59.81
52.5	62,000	37,000	0.5968	0.4032	41.99
53.5	25,000	25,000	1.0000	0.0000	16.93
54.5					0.00



NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2009			EXPERIENCE BAND 1920-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,876,628		0.0000	1.0000	100.00
0.5	353,479,917	5,665	0.0000	1.0000	100.00
1.5	347,834,725	8,106	0.0000	1.0000	100.00
2.5	342,973,036	399	0.0000	1.0000	100.00
3.5	335,379,818	249,474	0.0007	0.9993	100.00
4.5	330,157,370	915,125	0.0028	0.9972	99.93
5.5	327,703,588	43,713	0.0001	0.9999	99.65
6.5	325,495,998	12,760	0.0000	1.0000	99.64
7.5	323,192,057	2,936	0.0000	1.0000	99.64
8.5	317,814,302	113,994	0.0004	0.9996	99.64
9.5	297,830,050	33,123	0.0001	0.9999	99.60
10.5	290,529,606	138,288	0.0005	0.9995	99.59
11.5	277,324,607	250,752	0.0009	0.9991	99.54
12.5	271,122,806	45,075	0.0002	0.9998	99.45
13.5	263,598,512	55,799	0.0002	0.9998	99.43
14.5	255,529,987	175,257	0.0007	0.9993	99.41
15.5	254,060,112	33,769	0.0001	0.9999	99.34
16.5	249,339,234	8,562	0.0000	1.0000	99.33
17.5	238,258,214	6,320	0.0000	1.0000	99.33
18.5	237,385,602	324,264	0.0014	0.9986	99.33
19.5	233,487,962	85,898	0.0004	0.9996	99.19
20.5	232,348,422	5,746	0.0000	1.0000	99.15
21.5	231,024,094	79,416	0.0003	0.9997	99.15
22.5	226,540,051	88,408	0.0004	0.9996	99.12
23.5	198,108,215	22,884	0.0001	0.9999	99.08
24.5	197,591,892	77,330	0.0004	0.9996	99.07
25.5	193,561,410	162,918	0.0008	0.9992	99.03
26.5	186,957,784	11,930	0.0001	0.9999	98.95
27.5	184,593,714	144,224	0.0008	0.9992	98.94
28.5	181,555,333	123,719	0.0007	0.9993	98.86
29.5	180,595,419	50,878	0.0003	0.9997	98.79
30.5	177,061,436	107,958	0.0006	0.9994	98.76
31.5	32,755,489	62,319	0.0019	0.9981	98.70
32.5	32,594,193	67,957	0.0021	0.9979	98.51
33.5	32,520,768	112,720	0.0035	0.9965	98.30
34.5	32,299,985	12,992	0.0004	0.9996	97.96
35.5	32,027,435	280,259	0.0088	0.9912	97.92
36.5	31,535,530	96,000	0.0030	0.9970	97.06
37.5	31,399,443		0.0000	1.0000	96.77
38.5	31,182,181	108,912	0.0035	0.9965	96.77

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

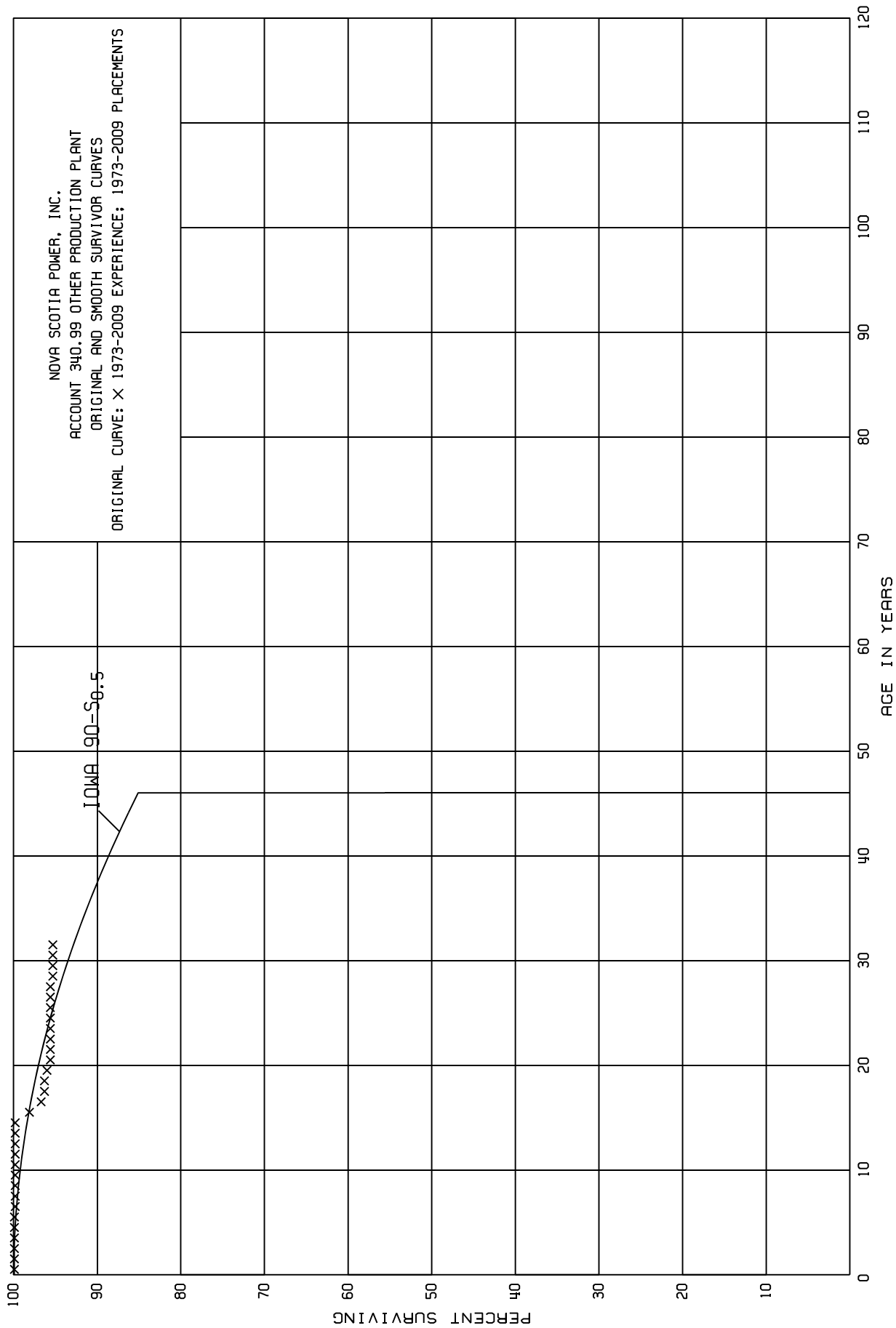
PLACEMENT BAND 1920-2009			EXPERIENCE BAND 1920-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,132,056	178,928	0.0064	0.9936	96.43
40.5	27,888,053	60,063	0.0022	0.9978	95.81
41.5	26,009,351	49,501	0.0019	0.9981	95.60
42.5	25,591,024	89,680	0.0035	0.9965	95.42
43.5	25,463,368	103,358	0.0041	0.9959	95.09
44.5	24,958,188	42,903	0.0017	0.9983	94.70
45.5	24,695,721	242,000	0.0098	0.9902	94.54
46.5	24,365,977	60,081	0.0025	0.9975	93.61
47.5	17,698,212	28,527	0.0016	0.9984	93.38
48.5	17,637,334	97,104	0.0055	0.9945	93.23
49.5	15,223,294	26,458	0.0017	0.9983	92.72
50.5	15,159,256	229,583	0.0151	0.9849	92.56
51.5	14,745,467	12,543	0.0009	0.9991	91.16
52.5	12,341,317	370,675	0.0300	0.9700	91.08
53.5	11,924,314	2,213	0.0002	0.9998	88.35
54.5	11,862,438	1,398	0.0001	0.9999	88.33
55.5	11,013,461	194,857	0.0177	0.9823	88.32
56.5	8,389,585	78,186	0.0093	0.9907	86.76
57.5	6,947,532	20,450	0.0029	0.9971	85.95
58.5	6,925,999	8,927	0.0013	0.9987	85.70
59.5	6,850,310	8,000	0.0012	0.9988	85.59
60.5	6,814,854	12,600	0.0018	0.9982	85.49
61.5	6,307,057	50,140	0.0079	0.9921	85.34
62.5	6,249,595	60,427	0.0097	0.9903	84.67
63.5	6,030,867	105,919	0.0176	0.9824	83.85
64.5	5,845,324	27,755	0.0047	0.9953	82.37
65.5	5,460,673	127,000	0.0233	0.9767	81.98
66.5	4,650,156		0.0000	1.0000	80.07
67.5	4,523,458	20,000	0.0044	0.9956	80.07
68.5	4,489,149	6,000	0.0013	0.9987	79.72
69.5	4,305,277	42,820	0.0099	0.9901	79.62
70.5	4,240,135	9,578	0.0023	0.9977	78.83
71.5	4,213,869	116,090	0.0275	0.9725	78.65
72.5	4,008,762		0.0000	1.0000	76.49
73.5	3,778,551	116,666	0.0309	0.9691	76.49
74.5	3,611,402	31,041	0.0086	0.9914	74.13
75.5	3,559,184	100,140	0.0281	0.9719	73.49
76.5	3,448,169		0.0000	1.0000	71.42
77.5	3,434,740	15,000	0.0044	0.9956	71.42
78.5	3,371,784		0.0000	1.0000	71.11

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2009			EXPERIENCE BAND 1920-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,581,017		0.0000	1.0000	71.11
80.5	2,239,554		0.0000	1.0000	71.11
81.5	1,942,602		0.0000	1.0000	71.11
82.5	1,862,931	2,000	0.0011	0.9989	71.11
83.5	1,738,748		0.0000	1.0000	71.03
84.5	1,366,918		0.0000	1.0000	71.03
85.5	1,355,611		0.0000	1.0000	71.03
86.5	1,332,387		0.0000	1.0000	71.03
87.5	783,821		0.0000	1.0000	71.03
88.5	167,343		0.0000	1.0000	71.03
89.5					71.03

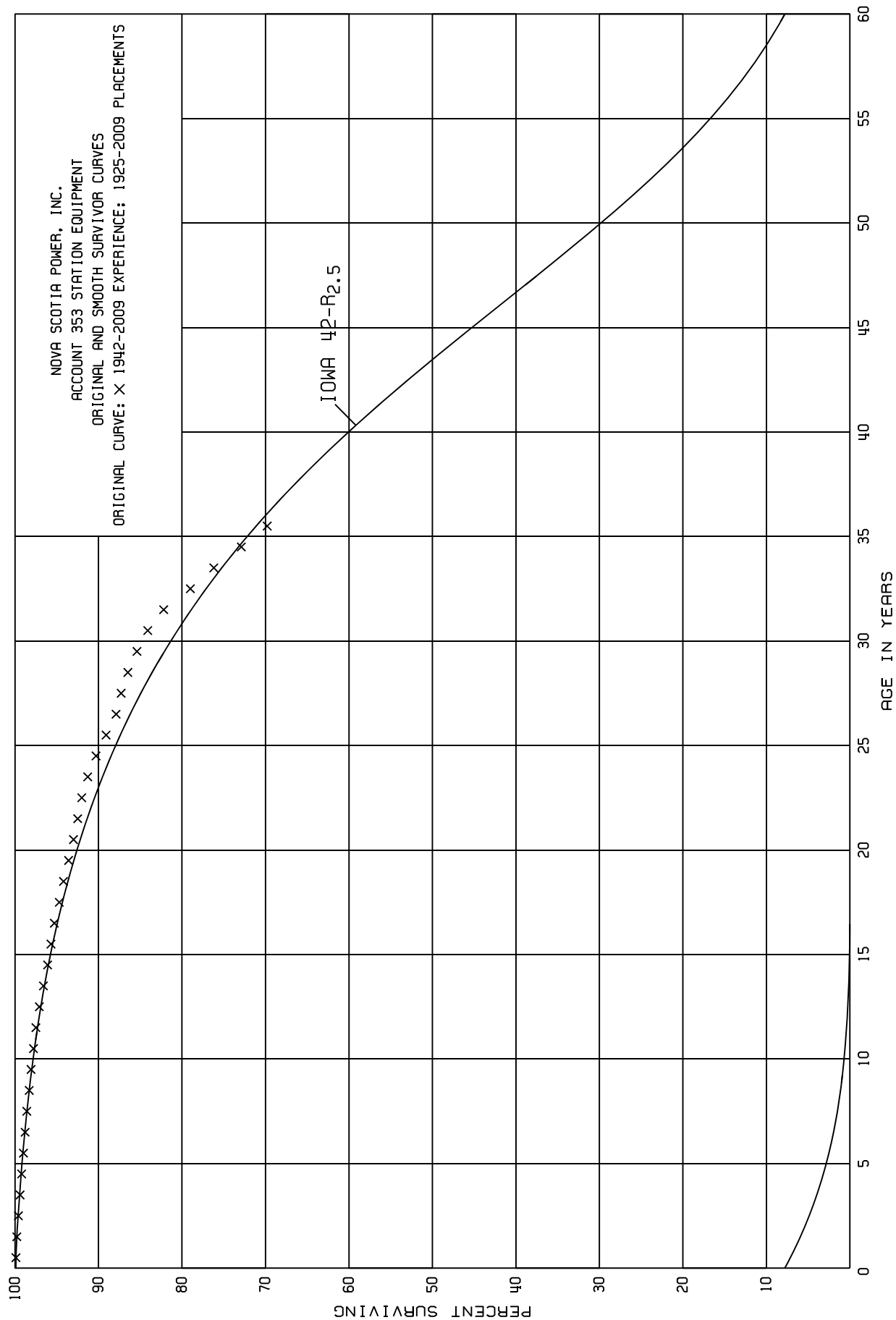


NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2009			EXPERIENCE BAND 1973-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	111,001,643		0.0000	1.0000	100.00
0.5	110,810,556		0.0000	1.0000	100.00
1.5	110,683,759		0.0000	1.0000	100.00
2.5	109,933,376		0.0000	1.0000	100.00
3.5	108,737,604		0.0000	1.0000	100.00
4.5	77,255,269		0.0000	1.0000	100.00
5.5	77,212,062	140,000	0.0018	0.9982	100.00
6.5	29,625,635		0.0000	1.0000	99.82
7.5	29,113,788		0.0000	1.0000	99.82
8.5	28,618,782		0.0000	1.0000	99.82
9.5	28,587,667		0.0000	1.0000	99.82
10.5	28,243,952		0.0000	1.0000	99.82
11.5	27,905,510		0.0000	1.0000	99.82
12.5	27,546,042		0.0000	1.0000	99.82
13.5	27,501,542		0.0000	1.0000	99.82
14.5	27,282,614	471,237	0.0173	0.9827	99.82
15.5	26,788,819	376,504	0.0141	0.9859	98.09
16.5	26,141,536	105,267	0.0040	0.9960	96.71
17.5	24,124,083		0.0000	1.0000	96.32
18.5	24,124,083	71,237	0.0030	0.9970	96.32
19.5	23,995,762	105,267	0.0044	0.9956	96.03
20.5	23,890,495		0.0000	1.0000	95.61
21.5	23,890,495		0.0000	1.0000	95.61
22.5	23,688,332		0.0000	1.0000	95.61
23.5	23,688,332		0.0000	1.0000	95.61
24.5	23,688,332		0.0000	1.0000	95.61
25.5	23,688,332		0.0000	1.0000	95.61
26.5	23,688,332		0.0000	1.0000	95.61
27.5	23,681,722	66,000	0.0028	0.9972	95.61
28.5	23,608,270		0.0000	1.0000	95.34
29.5	23,605,206		0.0000	1.0000	95.34
30.5	23,605,196		0.0000	1.0000	95.34
31.5	23,363,457		0.0000	1.0000	95.34
32.5	8,901,133		0.0000	1.0000	95.34
33.5	2,322,400		0.0000	1.0000	95.34
34.5	2,318,967		0.0000	1.0000	95.34
35.5	2,287,684		0.0000	1.0000	95.34
36.5					95.34



NOVA SCOTIA POWER, INC.

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

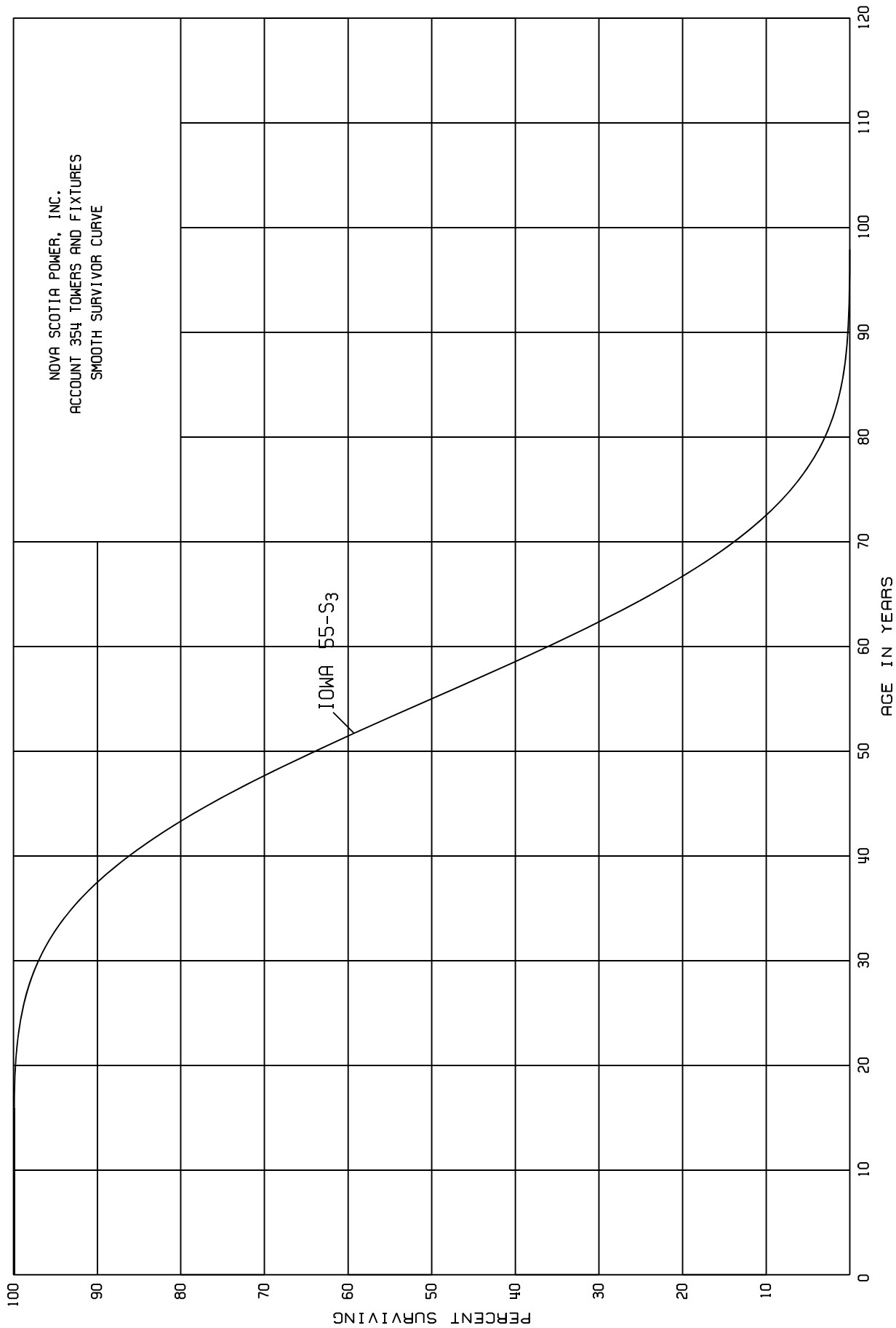
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	325,447,274	225,019	0.0007	0.9993	100.00
0.5	312,118,326	504,431	0.0016	0.9984	99.93
1.5	305,869,345	520,777	0.0017	0.9983	99.77
2.5	300,842,976	512,433	0.0017	0.9983	99.60
3.5	295,453,076	567,356	0.0019	0.9981	99.43
4.5	290,376,911	609,941	0.0021	0.9979	99.24
5.5	284,417,652	610,065	0.0021	0.9979	99.03
6.5	278,500,916	625,661	0.0022	0.9978	98.82
7.5	274,055,198	708,577	0.0026	0.9974	98.60
8.5	267,781,723	748,557	0.0028	0.9972	98.34
9.5	261,033,478	696,252	0.0027	0.9973	98.06
10.5	258,340,047	759,517	0.0029	0.9971	97.80
11.5	253,355,226	1,034,012	0.0041	0.9959	97.52
12.5	239,667,718	1,191,912	0.0050	0.9950	97.12
13.5	226,385,405	1,200,384	0.0053	0.9947	96.63
14.5	219,411,779	978,212	0.0045	0.9955	96.12
15.5	210,602,610	908,604	0.0043	0.9957	95.69
16.5	187,606,877	1,113,754	0.0059	0.9941	95.28
17.5	164,496,013	954,113	0.0058	0.9942	94.72
18.5	137,641,419	808,394	0.0059	0.9941	94.17
19.5	117,841,221	752,144	0.0064	0.9936	93.61
20.5	112,956,187	672,793	0.0060	0.9940	93.01
21.5	105,888,612	573,725	0.0054	0.9946	92.45
22.5	99,788,644	682,429	0.0068	0.9932	91.95
23.5	96,171,606	1,026,831	0.0107	0.9893	91.32
24.5	80,831,564	1,115,449	0.0138	0.9862	90.34
25.5	74,332,390	955,645	0.0129	0.9871	89.09
26.5	71,222,384	523,246	0.0073	0.9927	87.94
27.5	69,426,872	669,578	0.0096	0.9904	87.30
28.5	54,088,722	656,433	0.0121	0.9879	86.46
29.5	33,442,414	532,132	0.0159	0.9841	85.41
30.5	12,342,217	278,894	0.0226	0.9774	84.05
31.5	8,934,680	338,231	0.0379	0.9621	82.15
32.5	6,850,431	243,846	0.0356	0.9644	79.04
33.5	4,498,469	196,917	0.0438	0.9562	76.23
34.5	3,871,716	164,701	0.0425	0.9575	72.89
35.5	3,702,024	201,896	0.0545	0.9455	69.79
36.5	2,680,461	180,701	0.0674	0.9326	65.99
37.5	2,246,679	151,250	0.0673	0.9327	61.54
38.5	1,707,904	136,565	0.0800	0.9200	57.40

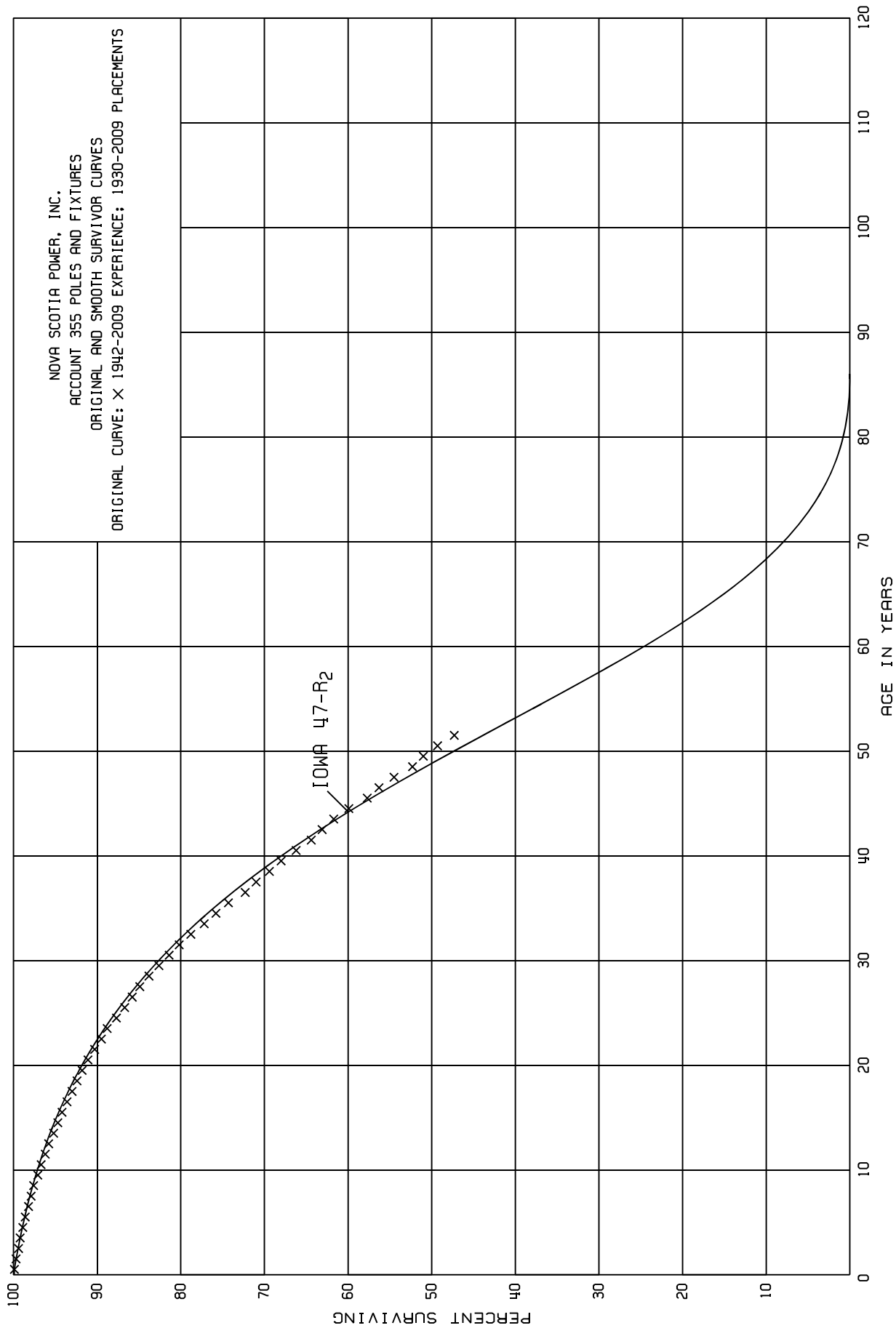
NOVA SCOTIA POWER, INC.

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,292,476	136,841	0.1059	0.8941	52.81
40.5	806,529	134,520	0.1668	0.8332	47.22
41.5	617,928	106,789	0.1728	0.8272	39.34
42.5	439,502	93,649	0.2131	0.7869	32.54
43.5	320,912	81,993	0.2555	0.7445	25.61
44.5	238,919	66,858	0.2798	0.7202	19.07
45.5	172,061	50,663	0.2944	0.7056	13.73
46.5	121,398	37,071	0.3054	0.6946	9.69
47.5	84,327	27,693	0.3284	0.6716	6.73
48.5	56,634	17,963	0.3172	0.6828	4.52
49.5	38,671	13,152	0.3401	0.6599	3.09
50.5	25,519	11,154	0.4371	0.5629	2.04
51.5	14,365	6,585	0.4584	0.5416	1.15
52.5	7,780	4,475	0.5752	0.4248	0.62
53.5	3,305	2,436	0.7371	0.2629	0.26
54.5	869	525	0.6041	0.3959	0.07
55.5	344	70	0.2035	0.7965	0.03
56.5	274	234	0.8540	0.1460	0.02
57.5	40	40	1.0000	0.0000	0.00
58.5					0.00





NOVA SCOTIA POWER, INC.

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

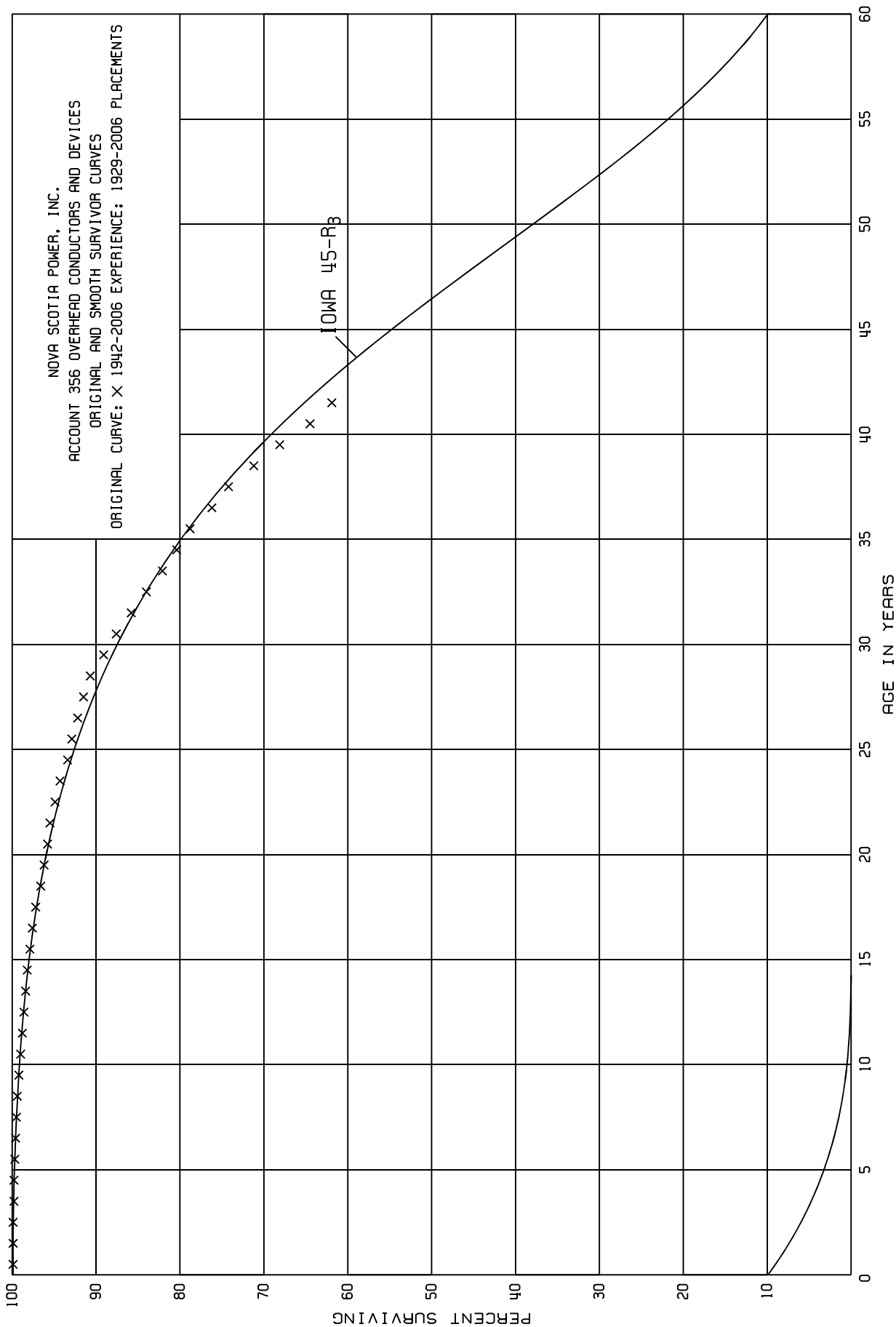
PLACEMENT BAND 1930-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	135,681,992	144,235	0.0011	0.9989	100.00
0.5	128,679,194	310,253	0.0024	0.9976	99.89
1.5	120,819,558	309,119	0.0026	0.9974	99.65
2.5	116,596,273	285,308	0.0024	0.9976	99.39
3.5	114,560,054	305,926	0.0027	0.9973	99.15
4.5	112,189,123	345,985	0.0031	0.9969	98.88
5.5	107,959,592	359,191	0.0033	0.9967	98.57
6.5	105,707,675	337,556	0.0032	0.9968	98.24
7.5	103,045,683	397,112	0.0039	0.9961	97.93
8.5	99,310,670	479,528	0.0048	0.9952	97.55
9.5	96,562,950	395,121	0.0041	0.9959	97.08
10.5	93,694,060	428,433	0.0046	0.9954	96.68
11.5	89,929,855	455,852	0.0051	0.9949	96.24
12.5	86,460,283	466,186	0.0054	0.9946	95.75
13.5	83,214,023	446,193	0.0054	0.9946	95.23
14.5	78,599,997	453,456	0.0058	0.9942	94.72
15.5	73,628,283	430,267	0.0058	0.9942	94.17
16.5	67,123,844	433,515	0.0065	0.9935	93.62
17.5	66,615,449	452,893	0.0068	0.9932	93.01
18.5	62,375,466	358,704	0.0058	0.9942	92.38
19.5	59,099,818	495,880	0.0084	0.9916	91.84
20.5	58,373,800	487,728	0.0084	0.9916	91.07
21.5	55,561,741	495,868	0.0089	0.9911	90.31
22.5	51,232,346	404,782	0.0079	0.9921	89.51
23.5	48,247,736	580,533	0.0120	0.9880	88.80
24.5	42,822,855	485,597	0.0113	0.9887	87.73
25.5	32,944,773	344,606	0.0105	0.9895	86.74
26.5	31,041,134	323,333	0.0104	0.9896	85.83
27.5	29,031,126	390,314	0.0134	0.9866	84.94
28.5	26,113,911	389,448	0.0149	0.9851	83.80
29.5	18,903,423	255,726	0.0135	0.9865	82.55
30.5	16,369,034	240,254	0.0147	0.9853	81.44
31.5	14,481,276	266,929	0.0184	0.9816	80.24
32.5	12,716,353	252,601	0.0199	0.9801	78.76
33.5	11,785,162	209,140	0.0177	0.9823	77.19
34.5	10,932,263	213,568	0.0195	0.9805	75.82
35.5	10,618,011	289,092	0.0272	0.9728	74.34
36.5	9,023,402	169,901	0.0188	0.9812	72.32
37.5	8,487,503	186,637	0.0220	0.9780	70.96
38.5	6,832,955	142,037	0.0208	0.9792	69.40

NOVA SCOTIA POWER, INC.

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,286,873	162,152	0.0258	0.9742	67.96
40.5	4,742,770	127,470	0.0269	0.9731	66.21
41.5	4,455,229	95,299	0.0214	0.9786	64.43
42.5	3,993,562	86,633	0.0217	0.9783	63.05
43.5	3,801,248	112,615	0.0296	0.9704	61.68
44.5	3,460,474	124,384	0.0359	0.9641	59.85
45.5	2,821,339	66,894	0.0237	0.9763	57.70
46.5	2,386,500	79,485	0.0333	0.9667	56.33
47.5	2,218,415	85,896	0.0387	0.9613	54.45
48.5	1,934,175	50,097	0.0259	0.9741	52.34
49.5	1,575,070	52,896	0.0336	0.9664	50.98
50.5	1,327,094	53,266	0.0401	0.9599	49.27
51.5	1,076,062	43,962	0.0409	0.9591	47.29
52.5	656,552	22,003	0.0335	0.9665	45.36
53.5	589,728	22,705	0.0385	0.9615	43.84
54.5	492,047	21,357	0.0434	0.9566	42.15
55.5	425,990	22,154	0.0520	0.9480	40.32
56.5	312,240	16,668	0.0534	0.9466	38.22
57.5	241,963	8,693	0.0359	0.9641	36.18
58.5	211,164	11,737	0.0556	0.9444	34.88
59.5	167,637	11,598	0.0692	0.9308	32.94
60.5	120,272	6,763	0.0562	0.9438	30.66
61.5	61,482	3,764	0.0612	0.9388	28.94
62.5	49,969	3,549	0.0710	0.9290	27.17
63.5	38,089	2,361	0.0620	0.9380	25.24
64.5	25,263	2,026	0.0802	0.9198	23.68
65.5	22,148	2,321	0.1048	0.8952	21.78
66.5	15,889	1,829	0.1151	0.8849	19.50
67.5	11,476	952	0.0830	0.9170	17.26
68.5	8,950	1,303	0.1456	0.8544	15.83
69.5	6,089	1,324	0.2174	0.7826	13.53
70.5	1,423	302	0.2122	0.7878	10.59
71.5					8.34



NOVA SCOTIA POWER, INC.

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2006

EXPERIENCE BAND 1942-2006

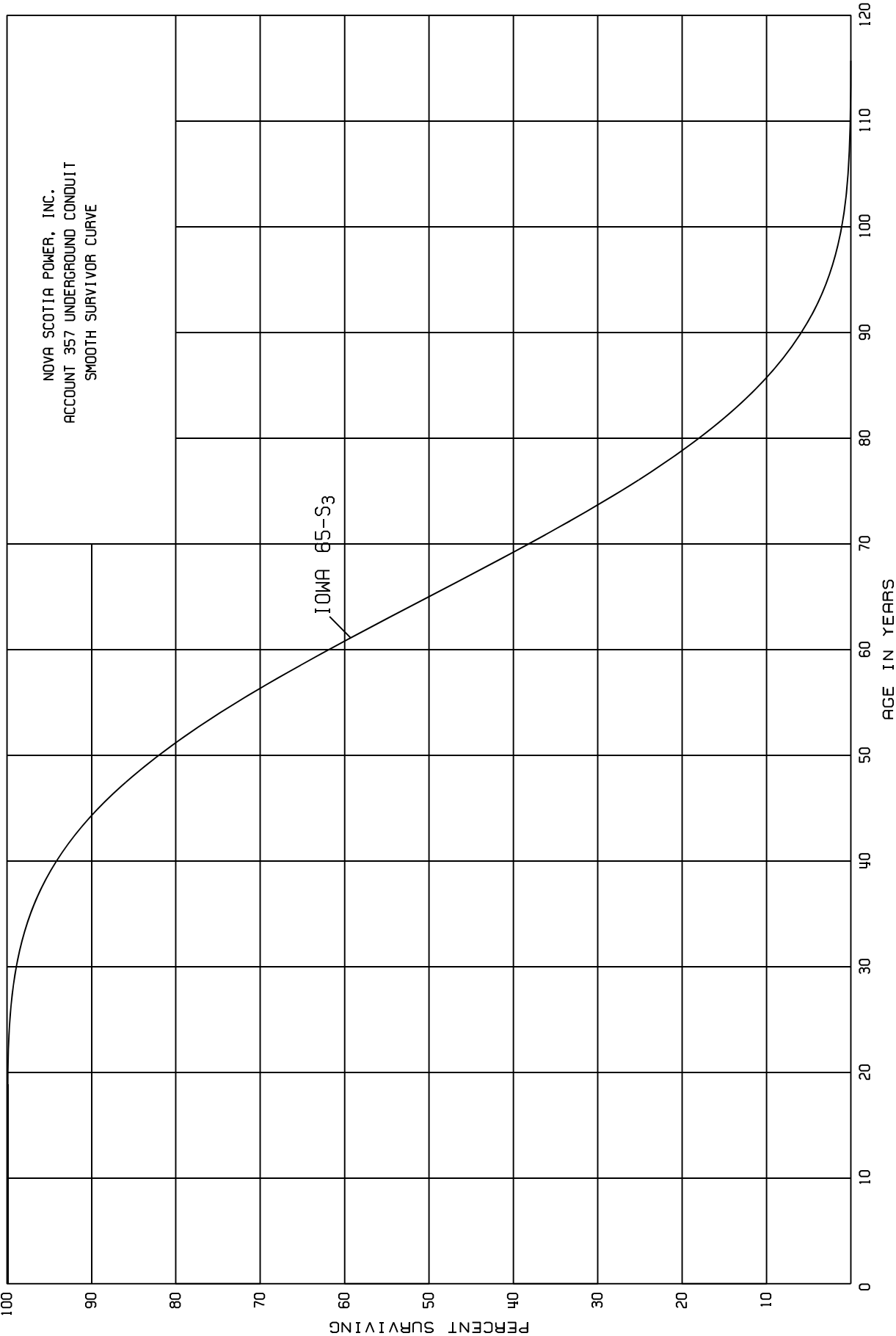
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,799,687	17,186	0.0002	0.9998	100.00
0.5	101,185,668	44,954	0.0004	0.9996	99.98
1.5	100,984,838	44,454	0.0004	0.9996	99.94
2.5	100,646,237	59,029	0.0006	0.9994	99.90
3.5	99,920,465	71,808	0.0007	0.9993	99.84
4.5	99,590,379	89,241	0.0009	0.9991	99.77
5.5	98,679,994	95,906	0.0010	0.9990	99.68
6.5	98,271,145	92,291	0.0009	0.9991	99.58
7.5	98,026,871	115,168	0.0012	0.9988	99.49
8.5	97,655,599	165,872	0.0017	0.9983	99.37
9.5	97,058,337	181,793	0.0019	0.9981	99.20
10.5	94,397,925	187,082	0.0020	0.9980	99.01
11.5	93,214,385	176,654	0.0019	0.9981	98.81
12.5	93,037,627	207,281	0.0022	0.9978	98.62
13.5	88,462,656	154,756	0.0017	0.9983	98.40
14.5	69,882,451	224,118	0.0032	0.9968	98.23
15.5	58,572,451	185,822	0.0032	0.9968	97.92
16.5	54,825,773	255,585	0.0047	0.9953	97.61
17.5	54,567,600	287,534	0.0053	0.9947	97.15
18.5	53,042,623	219,555	0.0041	0.9959	96.64
19.5	50,216,739	212,764	0.0042	0.9958	96.24
20.5	47,155,638	182,958	0.0039	0.9961	95.84
21.5	41,681,322	251,314	0.0060	0.9940	95.47
22.5	31,122,037	184,757	0.0059	0.9941	94.90
23.5	30,121,431	301,205	0.0100	0.9900	94.34
24.5	27,798,772	150,014	0.0054	0.9946	93.40
25.5	25,598,587	180,609	0.0071	0.9929	92.90
26.5	18,668,556	146,188	0.0078	0.9922	92.24
27.5	16,139,762	151,209	0.0094	0.9906	91.52
28.5	9,019,910	152,055	0.0169	0.9831	90.66
29.5	7,737,396	136,356	0.0176	0.9824	89.13
30.5	7,221,524	148,194	0.0205	0.9795	87.56
31.5	6,865,079	139,894	0.0204	0.9796	85.77
32.5	6,698,650	155,240	0.0232	0.9768	84.02
33.5	5,716,659	113,869	0.0199	0.9801	82.07
34.5	5,479,416	110,655	0.0202	0.9798	80.44
35.5	3,988,345	135,121	0.0339	0.9661	78.82
36.5	3,441,315	86,549	0.0251	0.9749	76.15
37.5	2,440,761	99,587	0.0408	0.9592	74.24
38.5	2,174,907	96,383	0.0443	0.9557	71.21

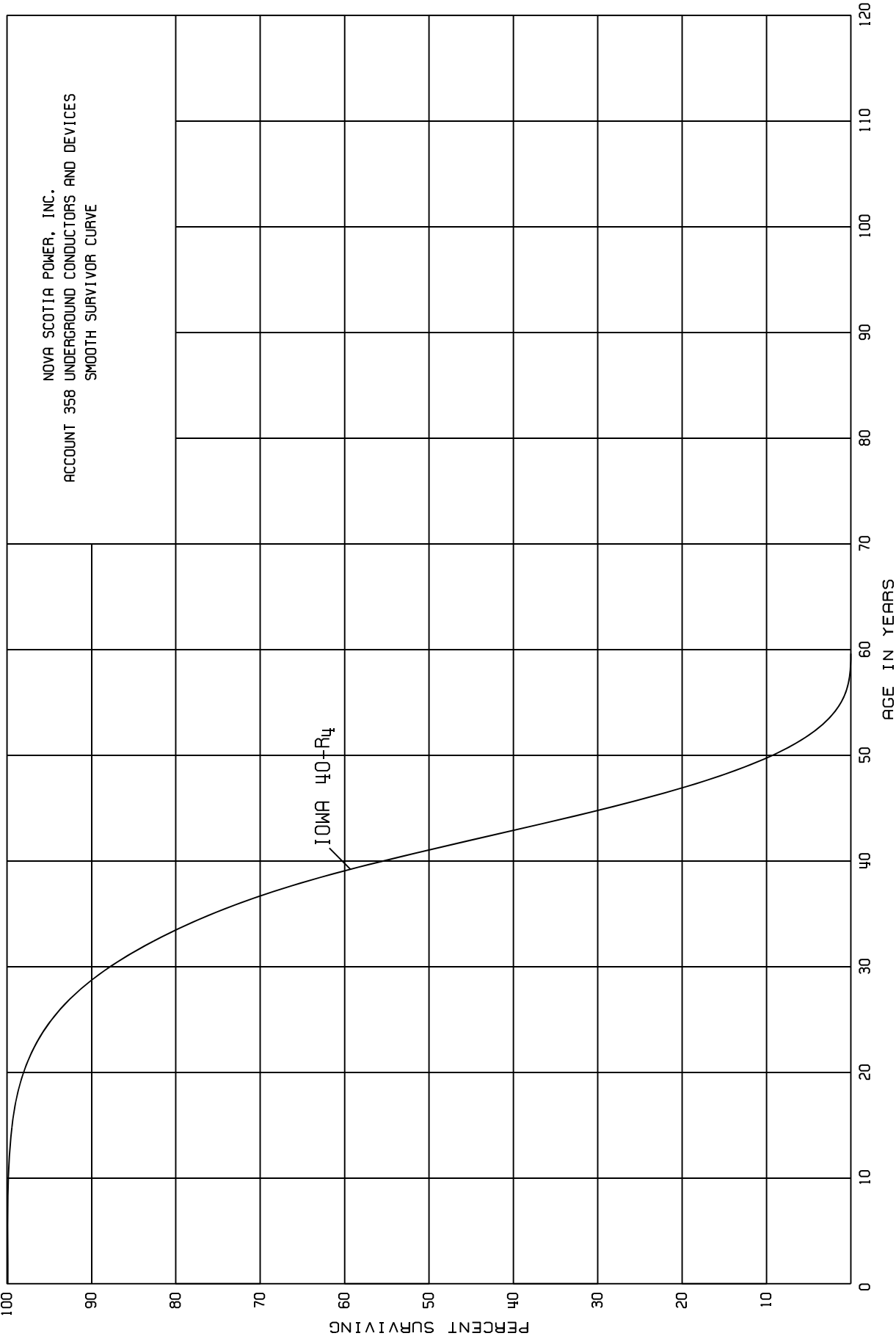
NOVA SCOTIA POWER, INC.

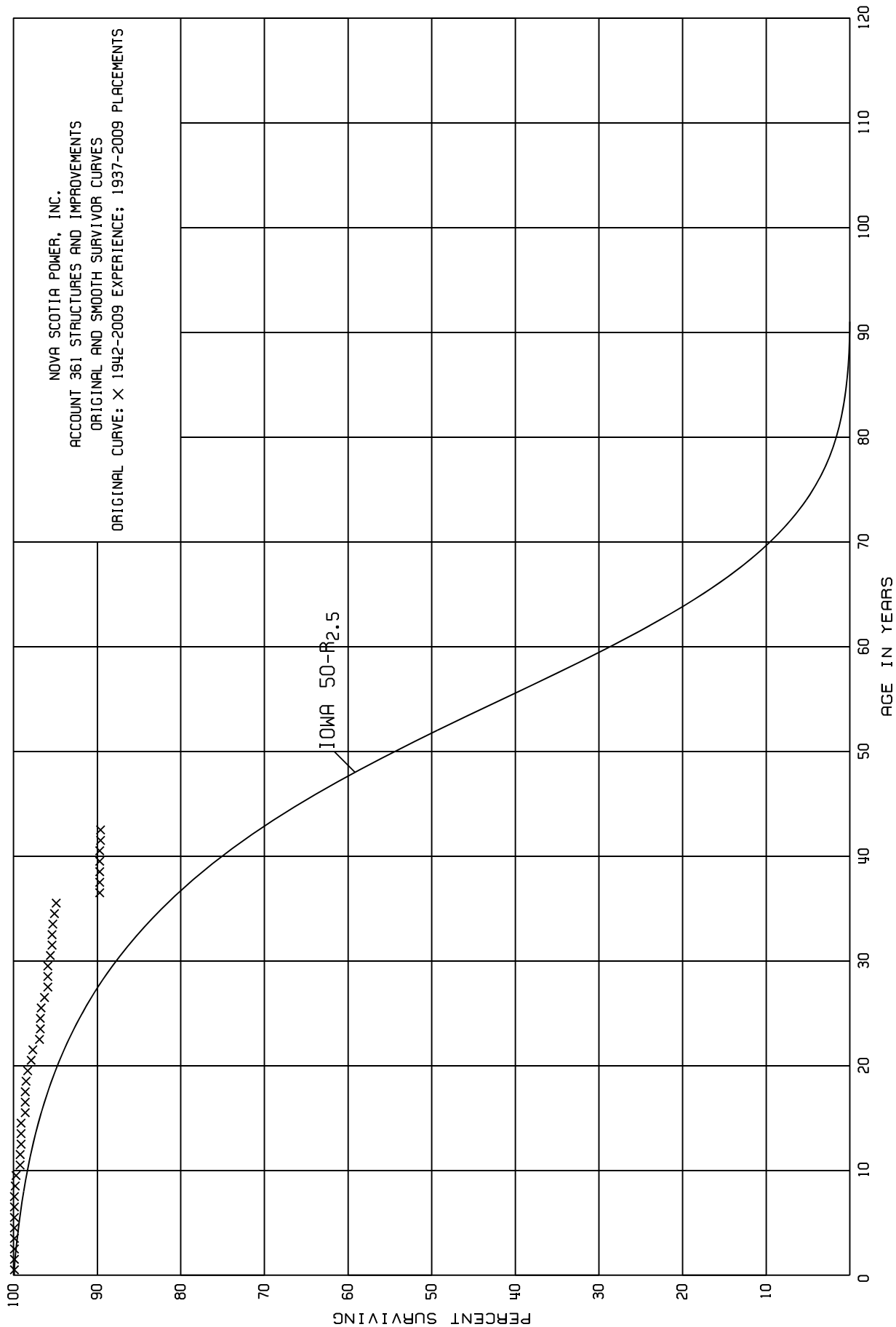
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2006			EXPERIENCE BAND 1942-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,815,910	95,668	0.0527	0.9473	68.06
40.5	1,650,013	66,093	0.0401	0.9599	64.47
41.5	1,376,092	58,143	0.0423	0.9577	61.88
42.5	1,032,512	54,942	0.0532	0.9468	59.26
43.5	780,262	49,911	0.0640	0.9360	56.11
44.5	696,546	48,026	0.0689	0.9311	52.52
45.5	561,780	21,211	0.0378	0.9622	48.90
46.5	423,525	21,482	0.0507	0.9493	47.05
47.5	302,070	20,952	0.0694	0.9306	44.66
48.5	183,529	17,903	0.0975	0.9025	41.56
49.5	53,683	7,029	0.1309	0.8691	37.51
50.5	33,532	6,567	0.1958	0.8042	32.60
51.5	13,300	4,306	0.3238	0.6762	26.22
52.5	3,326	1,825	0.5487	0.4513	17.73
53.5	1,501	1,094	0.7288	0.2712	8.00
54.5	407	407	1.0000	0.0000	2.17
55.5					0.00







NOVA SCOTIA POWER, INC.

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

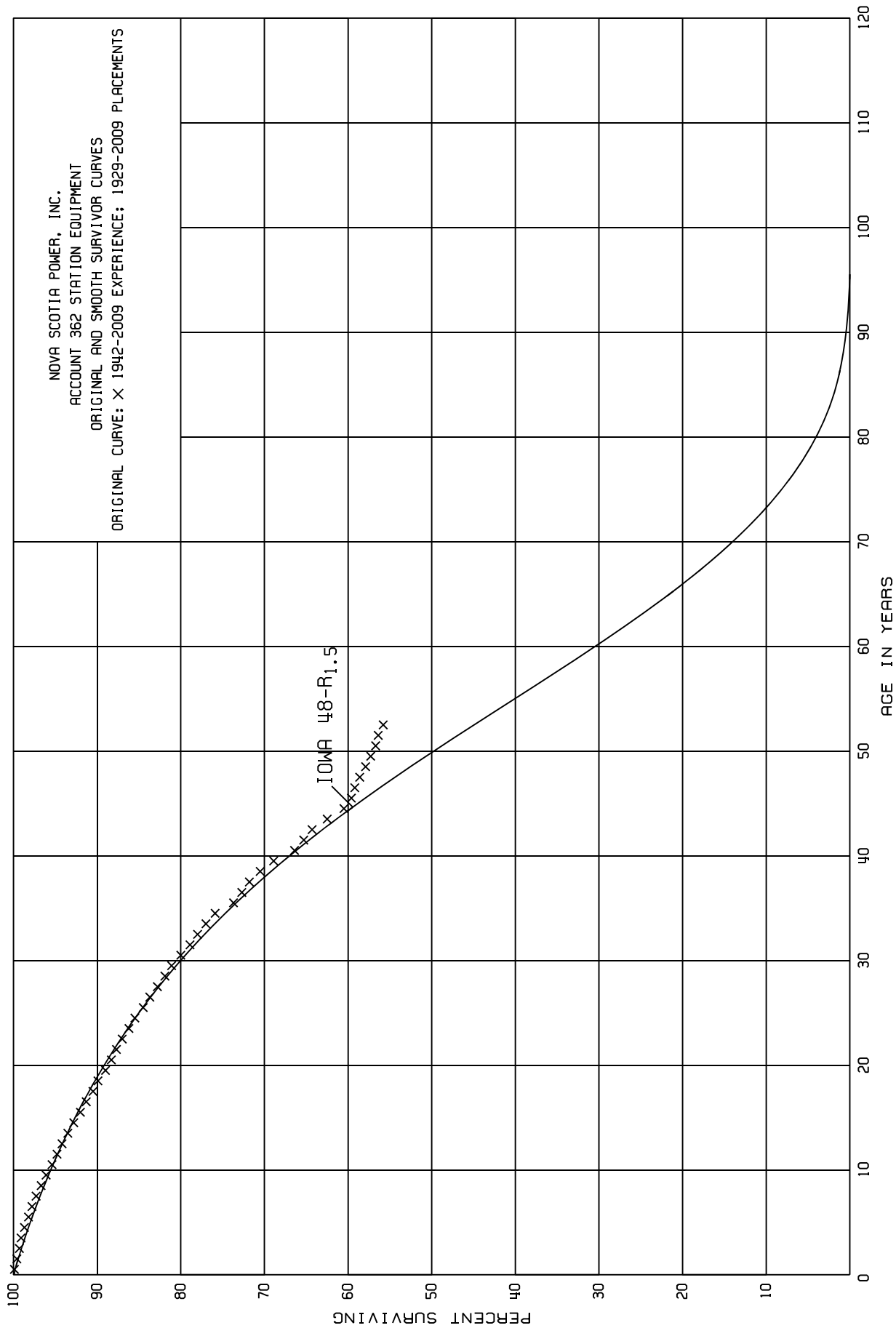
PLACEMENT BAND 1937-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	457,130		0.0000	1.0000	100.00
0.5	409,345		0.0000	1.0000	100.00
1.5	379,481	40	0.0001	0.9999	100.00
2.5	379,441	173	0.0005	0.9995	99.99
3.5	379,268	169	0.0004	0.9996	99.94
4.5	380,073	58	0.0002	0.9998	99.90
5.5	380,015	29	0.0001	0.9999	99.88
6.5	379,986	25	0.0001	0.9999	99.87
7.5	379,961	191	0.0005	0.9995	99.86
8.5	379,770	432	0.0011	0.9989	99.81
9.5	379,338	1,892	0.0050	0.9950	99.70
10.5	377,446	152	0.0004	0.9996	99.20
11.5	377,294	100	0.0003	0.9997	99.16
12.5	359,921	130	0.0004	0.9996	99.13
13.5	324,249	90	0.0003	0.9997	99.09
14.5	281,347	1,309	0.0047	0.9953	99.06
15.5	280,031	4	0.0000	1.0000	98.59
16.5	279,892	11	0.0000	1.0000	98.59
17.5	279,881	184	0.0007	0.9993	98.59
18.5	279,697	653	0.0023	0.9977	98.52
19.5	279,044	1,268	0.0045	0.9955	98.29
20.5	277,776	335	0.0012	0.9988	97.85
21.5	277,441	2,440	0.0088	0.9912	97.73
22.5	275,001	246	0.0009	0.9991	96.87
23.5	274,755	48	0.0002	0.9998	96.78
24.5	228,678	65	0.0003	0.9997	96.76
25.5	223,272	1,009	0.0045	0.9955	96.73
26.5	222,263	825	0.0037	0.9963	96.29
27.5	221,438	2	0.0000	1.0000	95.93
28.5	221,436	184	0.0008	0.9992	95.93
29.5	221,252	575	0.0026	0.9974	95.85
30.5	220,677	380	0.0017	0.9983	95.60
31.5	220,297	170	0.0008	0.9992	95.44
32.5	220,127	128	0.0006	0.9994	95.36
33.5	219,999	579	0.0026	0.9974	95.30
34.5	219,420	469	0.0021	0.9979	95.05
35.5	218,951	11,824	0.0540	0.9460	94.85
36.5	175,075	8	0.0000	1.0000	89.73
37.5	166,299	3	0.0000	1.0000	89.73
38.5	116,540	3	0.0000	1.0000	89.73

NOVA SCOTIA POWER, INC.

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	116,537	102	0.0009	0.9991	89.73
40.5	115,792	29	0.0003	0.9997	89.65
41.5	114,938	10	0.0001	0.9999	89.62
42.5	97,662	60	0.0006	0.9994	89.61
43.5	85,535	9	0.0001	0.9999	89.56
44.5	85,526	126	0.0015	0.9985	89.55
45.5	83,101	79	0.0010	0.9990	89.42
46.5	76,536	9	0.0001	0.9999	89.33
47.5	72,822	2	0.0000	1.0000	89.32
48.5	71,431		0.0000	1.0000	89.32
49.5	70,455		0.0000	1.0000	89.32
50.5	66,506		0.0000	1.0000	89.32
51.5	63,685	22	0.0003	0.9997	89.32
52.5	1,096	20	0.0182	0.9818	89.29
53.5	1,066		0.0000	1.0000	87.66
54.5	1,066		0.0000	1.0000	87.66
55.5	1,066		0.0000	1.0000	87.66
56.5					87.66



NOVA SCOTIA POWER, INC.

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

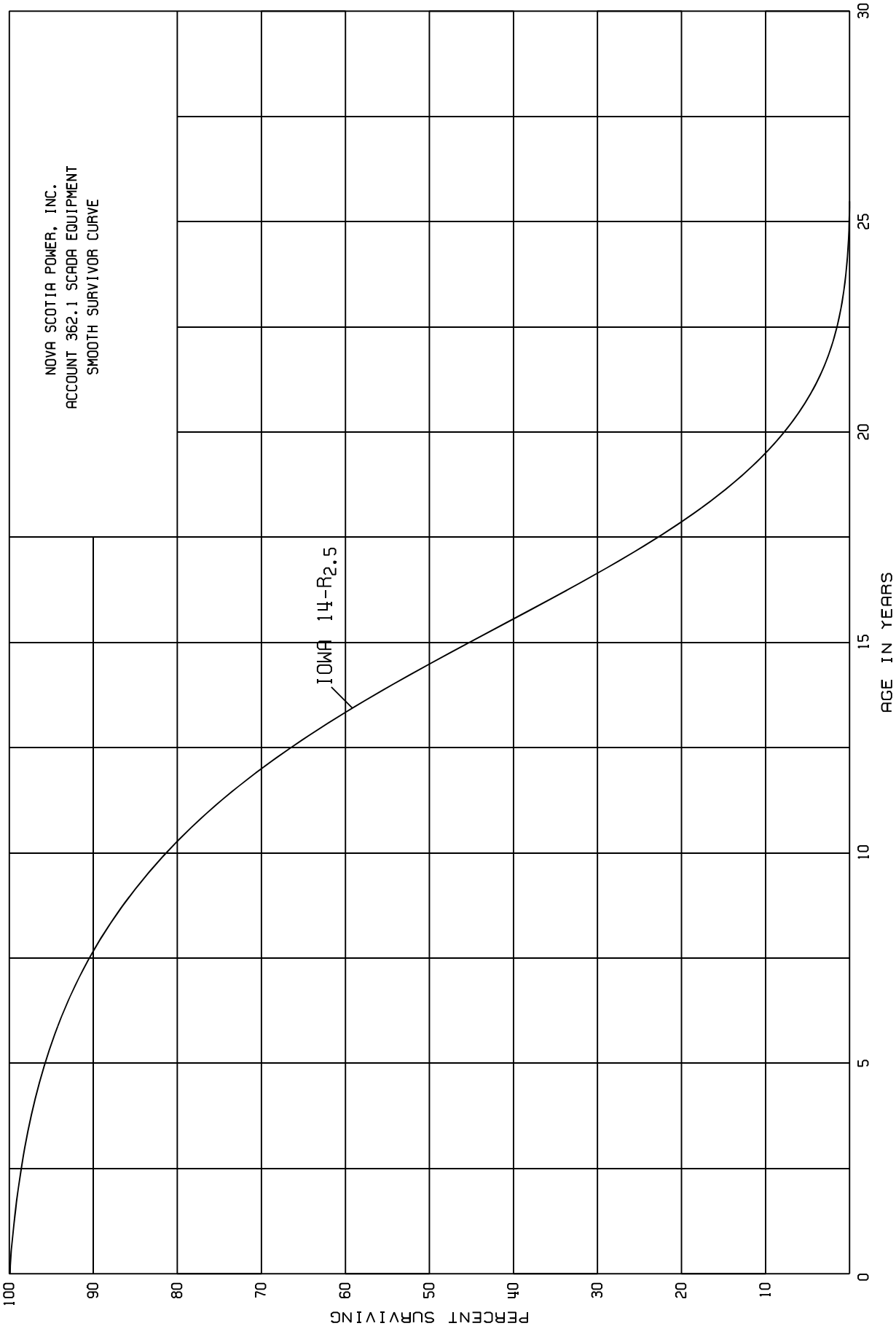
PLACEMENT BAND 1929-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,148,222	101,730	0.0011	0.9989	100.00
0.5	90,863,891	266,077	0.0029	0.9971	99.89
1.5	90,684,490	238,118	0.0026	0.9974	99.60
2.5	90,328,586	245,716	0.0027	0.9973	99.34
3.5	90,053,801	352,741	0.0039	0.9961	99.07
4.5	89,585,541	400,035	0.0045	0.9955	98.68
5.5	89,175,242	432,066	0.0048	0.9952	98.24
6.5	88,603,026	421,957	0.0048	0.9952	97.77
7.5	87,896,295	515,789	0.0059	0.9941	97.30
8.5	87,066,649	560,891	0.0064	0.9936	96.73
9.5	86,509,273	648,619	0.0075	0.9925	96.11
10.5	85,852,130	520,445	0.0061	0.9939	95.39
11.5	85,392,601	508,333	0.0060	0.9940	94.81
12.5	84,937,543	643,407	0.0076	0.9924	94.24
13.5	84,198,782	640,364	0.0076	0.9924	93.52
14.5	83,439,469	738,554	0.0089	0.9911	92.81
15.5	82,683,371	643,629	0.0078	0.9922	91.98
16.5	81,972,057	645,805	0.0079	0.9921	91.26
17.5	65,708,770	477,995	0.0073	0.9927	90.54
18.5	63,072,425	627,151	0.0099	0.9901	89.88
19.5	58,010,129	481,673	0.0083	0.9917	88.99
20.5	52,760,111	336,198	0.0064	0.9936	88.25
21.5	46,118,105	372,807	0.0081	0.9919	87.69
22.5	45,280,438	400,411	0.0088	0.9912	86.98
23.5	43,792,784	357,129	0.0082	0.9918	86.21
24.5	43,071,415	481,269	0.0112	0.9888	85.50
25.5	40,286,100	424,399	0.0105	0.9895	84.54
26.5	38,418,691	410,248	0.0107	0.9893	83.65
27.5	36,515,440	359,384	0.0098	0.9902	82.75
28.5	35,932,202	385,597	0.0107	0.9893	81.94
29.5	33,505,527	453,120	0.0135	0.9865	81.06
30.5	31,405,577	419,467	0.0134	0.9866	79.97
31.5	29,435,910	346,752	0.0118	0.9882	78.90
32.5	28,690,906	356,477	0.0124	0.9876	77.97
33.5	27,558,004	381,787	0.0139	0.9861	77.00
34.5	27,176,217	797,488	0.0293	0.9707	75.93
35.5	26,378,729	351,508	0.0133	0.9867	73.71
36.5	23,502,842	288,234	0.0123	0.9877	72.73
37.5	22,518,345	408,419	0.0181	0.9819	71.84
38.5	20,597,857	489,431	0.0238	0.9762	70.54

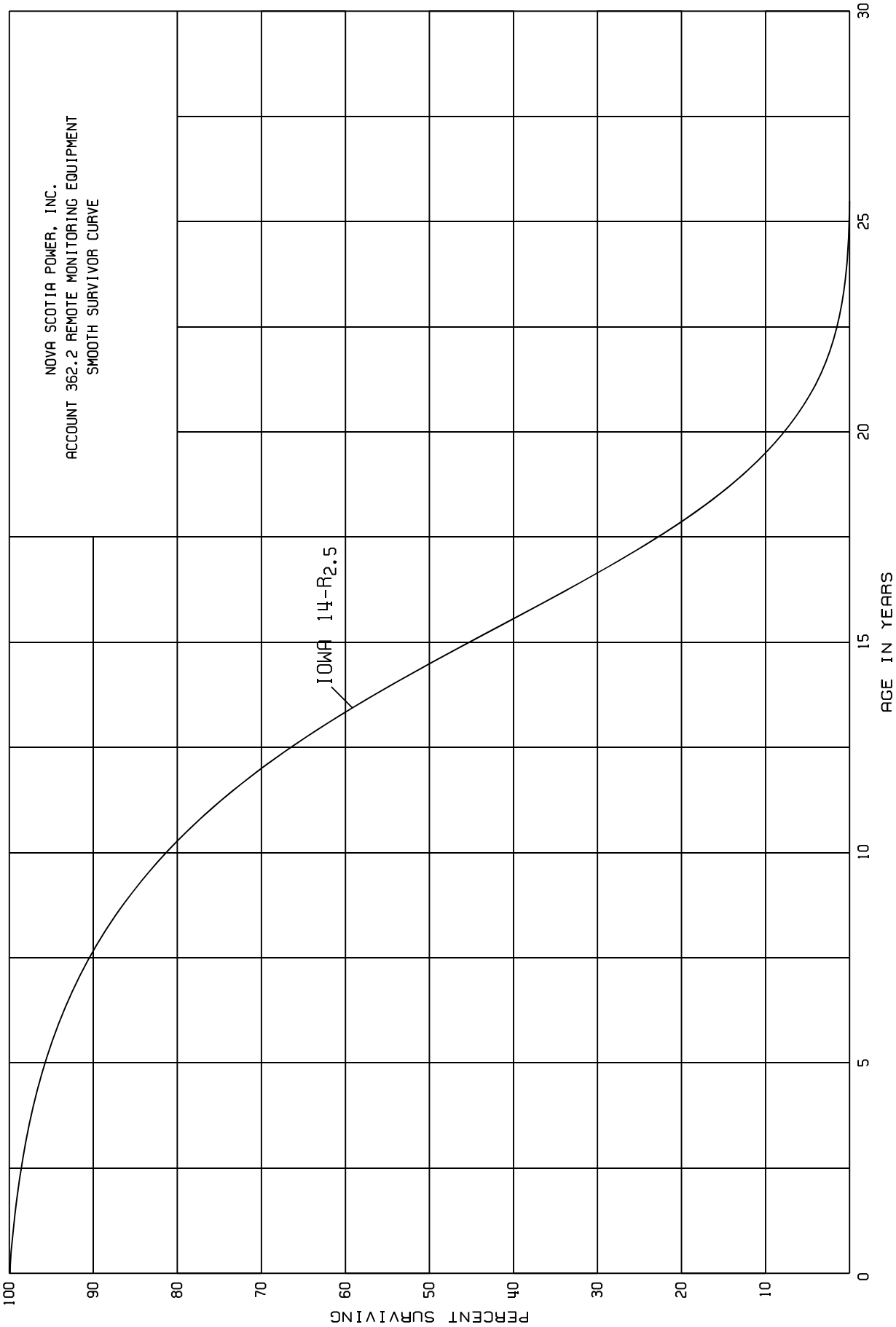
NOVA SCOTIA POWER, INC.

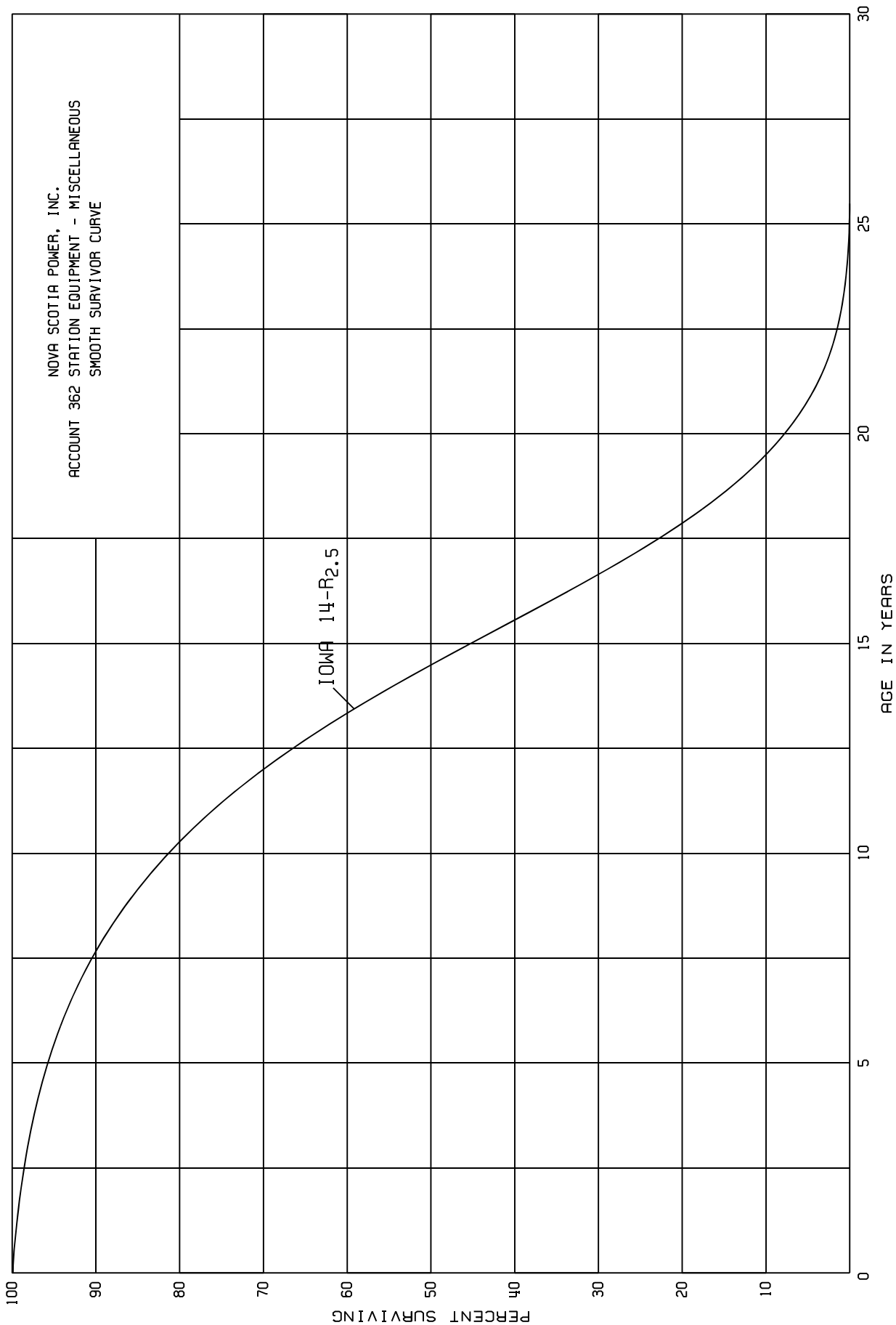
ACCOUNT 362 STATION EQUIPMENT

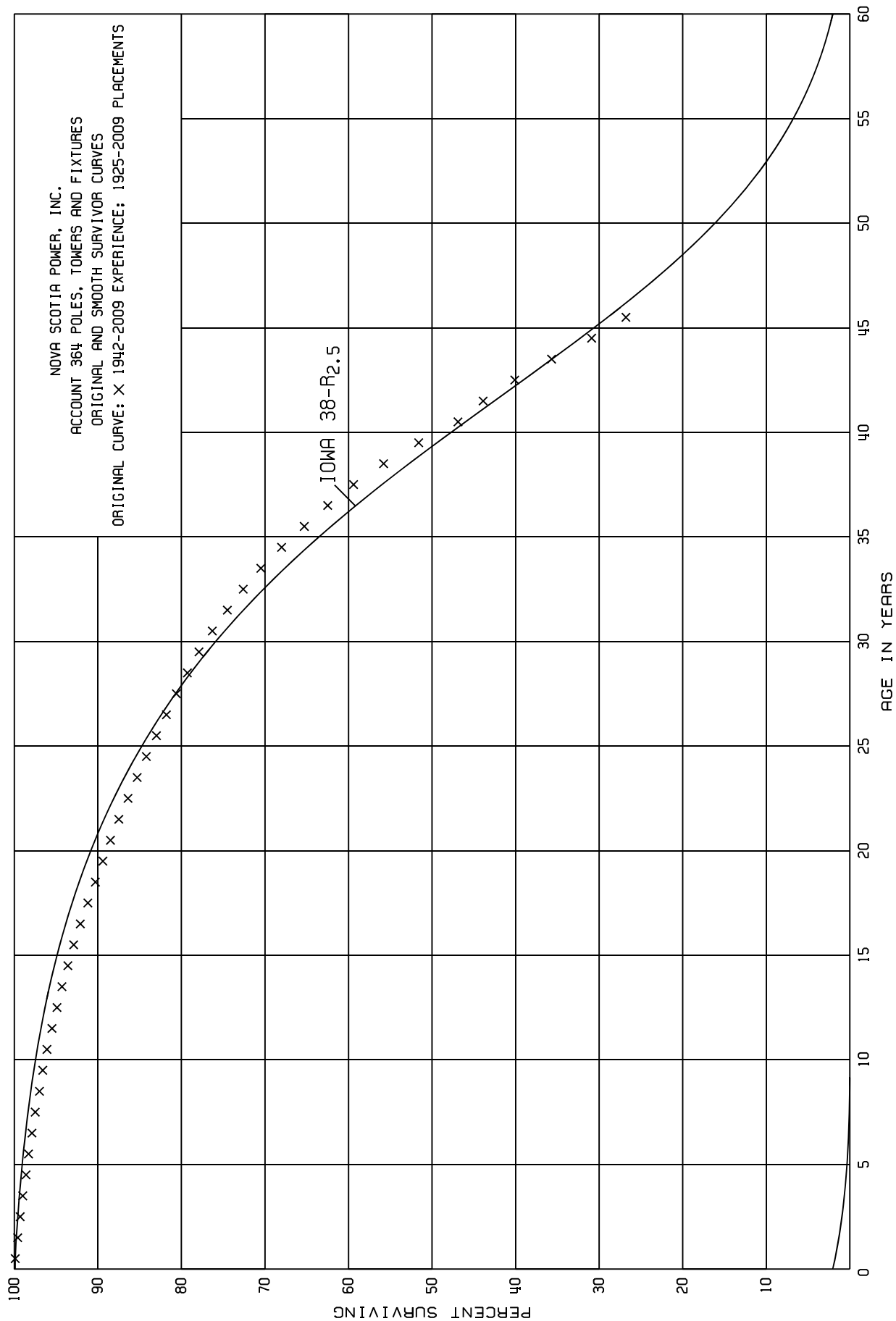
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,490,148	669,894	0.0362	0.9638	68.86
40.5	16,356,595	275,531	0.0168	0.9832	66.37
41.5	14,607,726	205,287	0.0141	0.9859	65.25
42.5	12,864,984	362,144	0.0281	0.9719	64.33
43.5	11,734,449	382,717	0.0326	0.9674	62.52
44.5	10,677,835	154,362	0.0145	0.9855	60.48
45.5	9,748,522	65,562	0.0067	0.9933	59.60
46.5	7,227,990	71,649	0.0099	0.9901	59.20
47.5	6,155,949	79,476	0.0129	0.9871	58.61
48.5	5,284,245	49,796	0.0094	0.9906	57.85
49.5	4,670,638	47,827	0.0102	0.9898	57.31
50.5	4,079,971	22,902	0.0056	0.9944	56.73
51.5	1,466,892	16,053	0.0109	0.9891	56.41
52.5	881,184	16,982	0.0193	0.9807	55.80
53.5	647,811	18,394	0.0284	0.9716	54.72
54.5	514,162	3,937	0.0077	0.9923	53.17
55.5	328,061	23,232	0.0708	0.9292	52.76
56.5	186,967	4,295	0.0230	0.9770	49.02
57.5	149,977	2,247	0.0150	0.9850	47.89
58.5	98,796	1,090	0.0110	0.9890	47.17
59.5	75,218	1,588	0.0211	0.9789	46.65
60.5	51,727	872	0.0169	0.9831	45.67
61.5	25,517	2,935	0.1150	0.8850	44.90
62.5	22,582	736	0.0326	0.9674	39.74
63.5	21,846	15,022	0.6876	0.3124	38.44
64.5	6,824	5,232	0.7667	0.2333	12.01
65.5	1,592	1,592	1.0000	0.0000	2.80
66.5					0.00









NOVA SCOTIA POWER, INC.

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

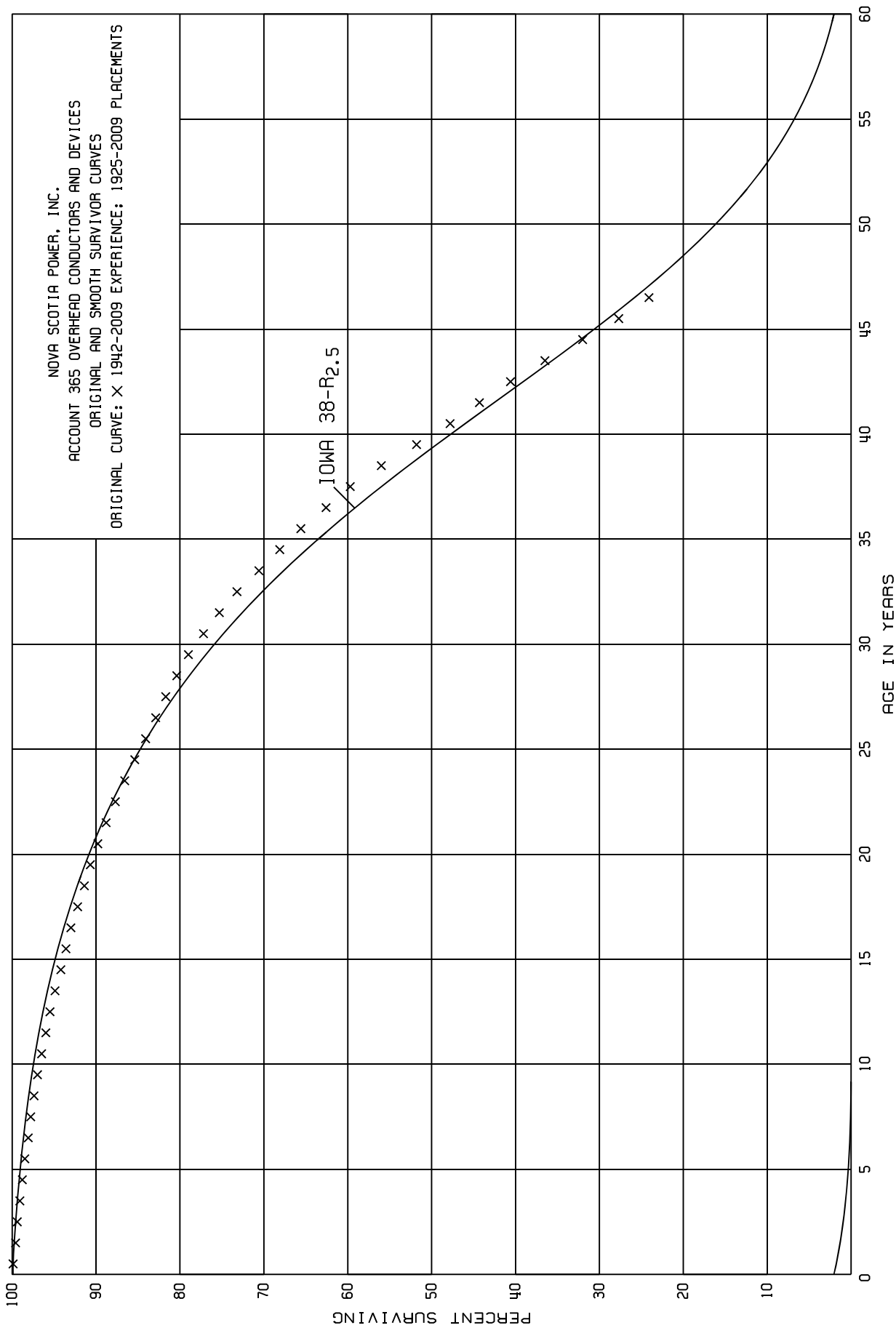
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	479,571,710	600,869	0.0013	0.9987	100.00
0.5	464,132,781	1,270,000	0.0027	0.9973	99.87
1.5	451,270,768	1,305,286	0.0029	0.9971	99.60
2.5	436,969,656	1,391,534	0.0032	0.9968	99.31
3.5	423,233,980	1,484,539	0.0035	0.9965	98.99
4.5	410,301,581	1,536,904	0.0037	0.9963	98.64
5.5	398,629,096	1,573,689	0.0039	0.9961	98.28
6.5	387,987,135	1,622,244	0.0042	0.9958	97.90
7.5	376,913,781	1,737,179	0.0046	0.9954	97.49
8.5	362,524,577	1,753,369	0.0048	0.9952	97.04
9.5	348,743,662	1,842,256	0.0053	0.9947	96.57
10.5	334,835,702	1,875,768	0.0056	0.9944	96.06
11.5	319,446,328	1,950,636	0.0061	0.9939	95.52
12.5	306,917,079	2,088,133	0.0068	0.9932	94.94
13.5	293,206,451	2,221,666	0.0076	0.9924	94.29
14.5	278,763,047	2,147,956	0.0077	0.9923	93.57
15.5	260,783,830	2,235,966	0.0086	0.9914	92.85
16.5	243,334,043	2,325,825	0.0096	0.9904	92.05
17.5	211,779,026	1,960,389	0.0093	0.9907	91.17
18.5	194,499,253	1,888,532	0.0097	0.9903	90.32
19.5	178,328,700	1,959,486	0.0110	0.9890	89.44
20.5	161,642,554	1,829,086	0.0113	0.9887	88.46
21.5	146,739,844	1,772,790	0.0121	0.9879	87.46
22.5	133,135,499	1,653,022	0.0124	0.9876	86.40
23.5	121,278,400	1,549,542	0.0128	0.9872	85.33
24.5	109,916,790	1,565,192	0.0142	0.9858	84.24
25.5	101,097,566	1,501,549	0.0149	0.9851	83.04
26.5	92,671,134	1,366,504	0.0147	0.9853	81.80
27.5	83,954,601	1,328,604	0.0158	0.9842	80.60
28.5	75,485,667	1,382,904	0.0183	0.9817	79.33
29.5	66,177,781	1,378,695	0.0208	0.9792	77.88
30.5	54,314,667	1,257,614	0.0232	0.9768	76.26
31.5	46,511,970	1,181,559	0.0254	0.9746	74.49
32.5	38,938,719	1,128,218	0.0290	0.9710	72.60
33.5	30,217,528	1,051,690	0.0348	0.9652	70.49
34.5	26,060,950	1,045,900	0.0401	0.9599	68.04
35.5	23,202,138	983,225	0.0424	0.9576	65.31
36.5	19,641,012	973,081	0.0495	0.9505	62.54
37.5	17,320,587	1,064,656	0.0615	0.9385	59.44
38.5	14,494,128	1,092,046	0.0753	0.9247	55.78

NOVA SCOTIA POWER, INC.

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,109,332	1,089,816	0.0900	0.9100	51.58
40.5	10,497,134	690,331	0.0658	0.9342	46.94
41.5	8,980,209	766,607	0.0854	0.9146	43.85
42.5	7,591,806	828,207	0.1091	0.8909	40.11
43.5	6,281,076	845,542	0.1346	0.8654	35.73
44.5	5,047,358	677,064	0.1341	0.8659	30.92
45.5	3,998,905	418,345	0.1046	0.8954	26.77
46.5	3,187,386	207,603	0.0651	0.9349	23.97
47.5	2,684,211	133,265	0.0496	0.9504	22.41
48.5	2,290,138	121,889	0.0532	0.9468	21.30
49.5	1,911,615	134,968	0.0706	0.9294	20.17
50.5	1,548,489	88,979	0.0575	0.9425	18.75
51.5	1,229,393	109,954	0.0894	0.9106	17.67
52.5	957,038	76,221	0.0796	0.9204	16.09
53.5	767,229	59,564	0.0776	0.9224	14.81
54.5	595,769	36,022	0.0605	0.9395	13.66
55.5	460,783	24,142	0.0524	0.9476	12.83
56.5	311,955	13,912	0.0446	0.9554	12.16
57.5	256,077	16,545	0.0646	0.9354	11.62
58.5	190,826	10,601	0.0556	0.9444	10.87
59.5	130,754	7,737	0.0592	0.9408	10.27
60.5	72,222	4,633	0.0641	0.9359	9.66
61.5	29,135	1,960	0.0673	0.9327	9.04
62.5	6,730	477	0.0709	0.9291	8.43
63.5					7.83



NOVA SCOTIA POWER, INC.

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

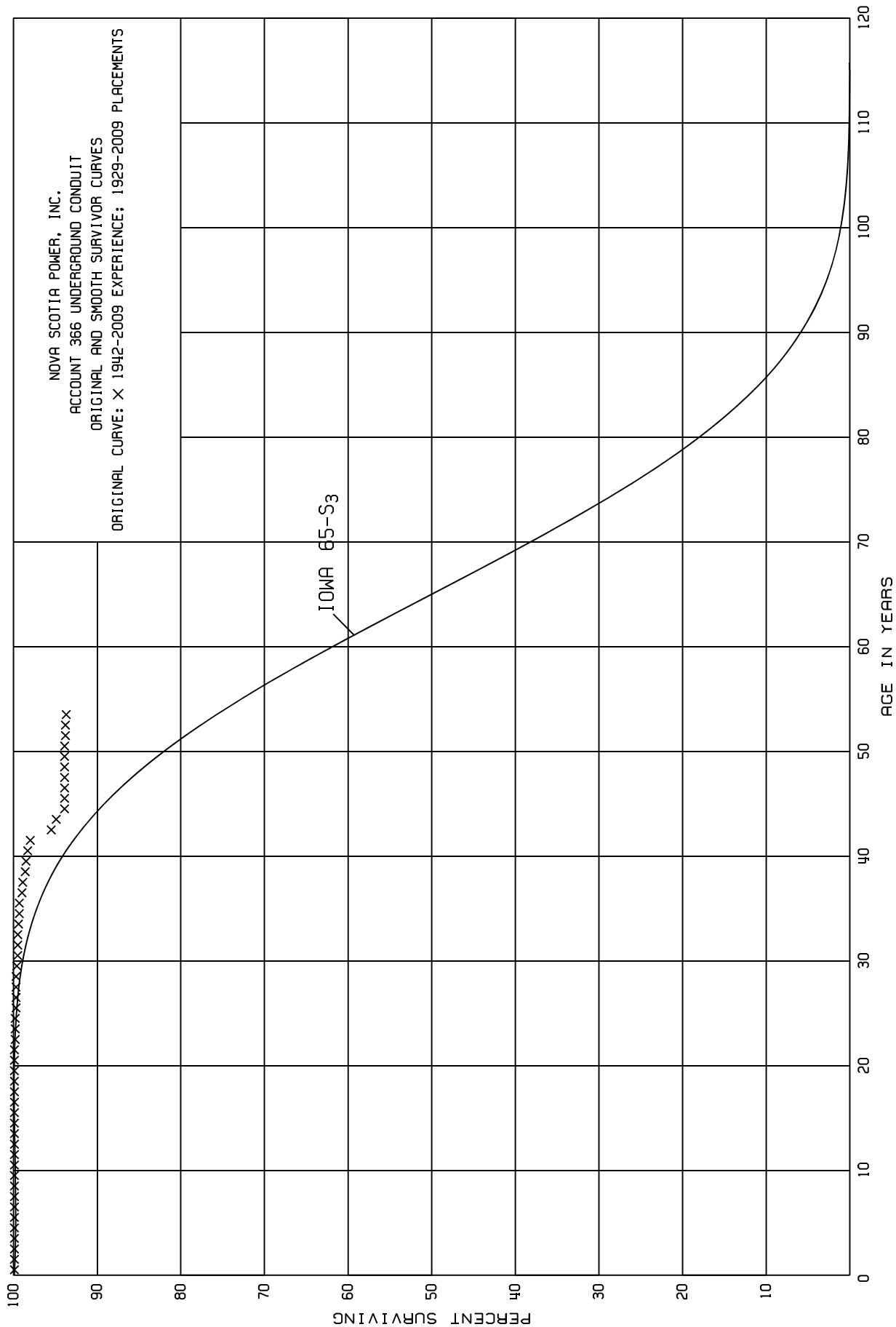
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	226,688,525	256,376	0.0011	0.9989	100.00
0.5	219,785,584	546,942	0.0025	0.9975	99.89
1.5	214,014,732	551,723	0.0026	0.9974	99.64
2.5	206,294,226	588,722	0.0029	0.9971	99.38
3.5	201,053,111	609,668	0.0030	0.9970	99.09
4.5	195,396,374	653,978	0.0033	0.9967	98.79
5.5	188,789,168	657,104	0.0035	0.9965	98.46
6.5	184,589,347	660,700	0.0036	0.9964	98.12
7.5	180,038,272	708,918	0.0039	0.9961	97.77
8.5	172,834,501	736,251	0.0043	0.9957	97.39
9.5	167,269,532	807,873	0.0048	0.9952	96.97
10.5	161,254,535	817,917	0.0051	0.9949	96.50
11.5	154,241,964	897,589	0.0058	0.9942	96.01
12.5	148,856,202	874,627	0.0059	0.9941	95.45
13.5	142,565,702	974,107	0.0068	0.9932	94.89
14.5	135,921,593	870,293	0.0064	0.9936	94.24
15.5	127,836,599	870,078	0.0068	0.9932	93.64
16.5	119,793,219	1,051,245	0.0088	0.9912	93.00
17.5	103,606,678	828,417	0.0080	0.9920	92.18
18.5	94,649,597	798,865	0.0084	0.9916	91.44
19.5	85,370,946	817,758	0.0096	0.9904	90.67
20.5	77,392,043	856,025	0.0111	0.9889	89.80
21.5	70,557,416	877,569	0.0124	0.9876	88.80
22.5	64,634,283	835,398	0.0129	0.9871	87.70
23.5	60,140,707	804,044	0.0134	0.9866	86.57
24.5	56,217,024	853,884	0.0152	0.9848	85.41
25.5	53,774,572	806,042	0.0150	0.9850	84.11
26.5	50,250,257	717,403	0.0143	0.9857	82.85
27.5	46,842,105	757,197	0.0162	0.9838	81.67
28.5	42,499,852	726,366	0.0171	0.9829	80.35
29.5	37,343,240	833,198	0.0223	0.9777	78.98
30.5	29,603,666	755,807	0.0255	0.9745	77.22
31.5	25,048,706	677,317	0.0270	0.9730	75.25
32.5	21,019,779	752,668	0.0358	0.9642	73.22
33.5	15,811,011	551,946	0.0349	0.9651	70.60
34.5	14,104,700	534,061	0.0379	0.9621	68.14
35.5	12,798,133	577,992	0.0452	0.9548	65.56
36.5	11,086,432	510,885	0.0461	0.9539	62.60
37.5	9,883,140	617,560	0.0625	0.9375	59.71
38.5	8,310,998	619,190	0.0745	0.9255	55.98

NOVA SCOTIA POWER, INC.

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,988,678	537,507	0.0769	0.9231	51.81
40.5	6,020,117	445,760	0.0740	0.9260	47.83
41.5	5,142,227	431,012	0.0838	0.9162	44.29
42.5	4,333,478	438,286	0.1011	0.8989	40.58
43.5	3,634,825	449,749	0.1237	0.8763	36.48
44.5	2,981,218	393,982	0.1322	0.8678	31.97
45.5	2,396,584	314,291	0.1311	0.8689	27.74
46.5	1,930,366	204,478	0.1059	0.8941	24.10
47.5	1,531,712	138,006	0.0901	0.9099	21.55
48.5	1,264,514	124,537	0.0985	0.9015	19.61
49.5	1,022,206	103,335	0.1011	0.8989	17.68
50.5	820,060	72,435	0.0883	0.9117	15.89
51.5	659,411	78,617	0.1192	0.8808	14.49
52.5	498,980	62,218	0.1247	0.8753	12.76
53.5	386,896	68,139	0.1761	0.8239	11.17
54.5	268,574	41,447	0.1543	0.8457	9.20
55.5	192,122	30,952	0.1611	0.8389	7.78
56.5	139,306	24,257	0.1741	0.8259	6.53
57.5	101,780	32,572	0.3200	0.6800	5.39
58.5	58,811	26,896	0.4573	0.5427	3.67
59.5	26,755	12,436	0.4648	0.5352	1.99
60.5	14,319	6,632	0.4632	0.5368	1.07
61.5	7,687	3,624	0.4714	0.5286	0.57
62.5	4,063	4,030	0.9919	0.0081	0.30
63.5	33	33	1.0000	0.0000	0.00
64.5					0.00



NOVA SCOTIA POWER, INC.

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

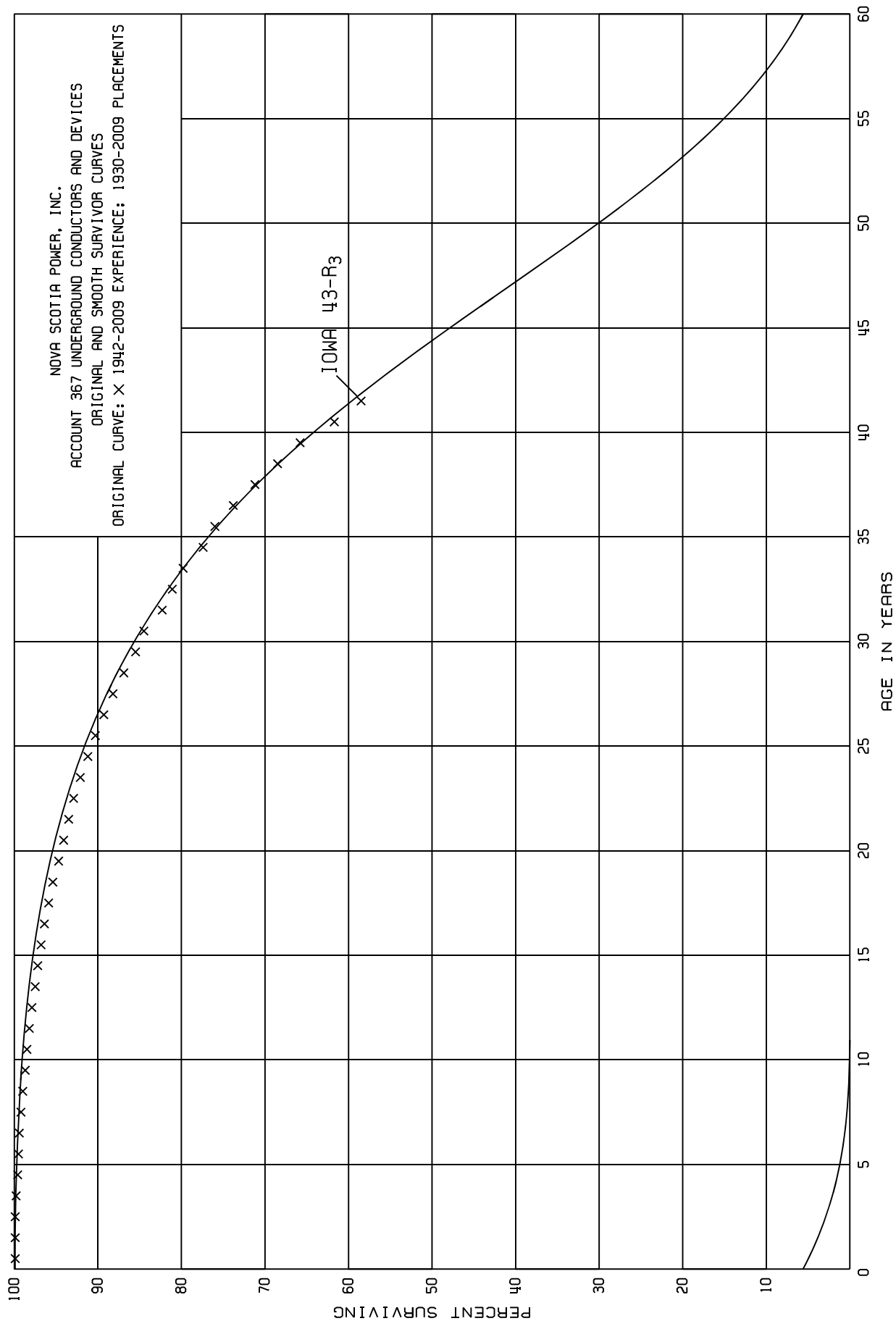
PLACEMENT BAND 1929-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,136,364		0.0000	1.0000	100.00
0.5	7,135,226		0.0000	1.0000	100.00
1.5	6,131,976		0.0000	1.0000	100.00
2.5	6,132,960		0.0000	1.0000	100.00
3.5	6,116,701		0.0000	1.0000	100.00
4.5	6,070,178		0.0000	1.0000	100.00
5.5	6,069,297	4	0.0000	1.0000	100.00
6.5	6,069,531	3	0.0000	1.0000	100.00
7.5	6,072,585	9	0.0000	1.0000	100.00
8.5	6,073,193	25	0.0000	1.0000	100.00
9.5	6,073,065	90	0.0000	1.0000	100.00
10.5	6,061,930	45	0.0000	1.0000	100.00
11.5	5,158,798	414	0.0001	0.9999	100.00
12.5	5,186,455	386	0.0001	0.9999	99.99
13.5	5,179,173	544	0.0001	0.9999	99.98
14.5	5,010,485	60	0.0000	1.0000	99.97
15.5	4,701,879	257	0.0001	0.9999	99.97
16.5	4,701,622	359	0.0001	0.9999	99.96
17.5	4,648,799	901	0.0002	0.9998	99.95
18.5	4,619,755	1,448	0.0003	0.9997	99.93
19.5	4,469,525	1,933	0.0004	0.9996	99.90
20.5	4,417,916	68	0.0000	1.0000	99.86
21.5	4,346,958	3,560	0.0008	0.9992	99.86
22.5	4,284,249	40	0.0000	1.0000	99.78
23.5	4,008,725	646	0.0002	0.9998	99.78
24.5	2,915,474	684	0.0002	0.9998	99.76
25.5	2,800,450	103	0.0000	1.0000	99.74
26.5	2,370,066	1,559	0.0007	0.9993	99.74
27.5	2,018,405	330	0.0002	0.9998	99.67
28.5	1,921,696	684	0.0004	0.9996	99.65
29.5	1,899,305	1,500	0.0008	0.9992	99.61
30.5	1,659,768	470	0.0003	0.9997	99.53
31.5	1,611,103	837	0.0005	0.9995	99.50
32.5	1,601,938	556	0.0003	0.9997	99.45
33.5	1,426,066	1,978	0.0014	0.9986	99.42
34.5	1,423,645	96	0.0001	0.9999	99.28
35.5	1,423,549	3,611	0.0025	0.9975	99.27
36.5	755,496	1,051	0.0014	0.9986	99.02
37.5	753,050	2,478	0.0033	0.9967	98.88
38.5	674,438	282	0.0004	0.9996	98.55

NOVA SCOTIA POWER, INC.

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	605,646	1,206	0.0020	0.9980	98.51
40.5	598,309	1,829	0.0031	0.9969	98.31
41.5	479,543	12,406	0.0259	0.9741	98.01
42.5	449,416	2,781	0.0062	0.9938	95.47
43.5	430,112	4,393	0.0102	0.9898	94.88
44.5	356,074	64	0.0002	0.9998	93.91
45.5	340,271	24	0.0001	0.9999	93.89
46.5	322,151	27	0.0001	0.9999	93.88
47.5	308,716	32	0.0001	0.9999	93.87
48.5	308,684	23	0.0001	0.9999	93.86
49.5	306,312	14	0.0000	1.0000	93.85
50.5	224,568	18	0.0001	0.9999	93.85
51.5	218,558	11	0.0001	0.9999	93.84
52.5	172,454	289	0.0017	0.9983	93.83
53.5	168,141	53	0.0003	0.9997	93.67
54.5	168,043	91	0.0005	0.9995	93.64
55.5	152,309	152	0.0010	0.9990	93.59
56.5	114,474	32	0.0003	0.9997	93.50
57.5	81,237	139	0.0017	0.9983	93.47
58.5	29,422	23	0.0008	0.9992	93.31
59.5	28,714	186	0.0065	0.9935	93.24
60.5	28,294	695	0.0246	0.9754	92.63
61.5	27,355	566	0.0207	0.9793	90.35
62.5	26,514	414	0.0156	0.9844	88.48
63.5	25,920	897	0.0346	0.9654	87.10
64.5	24,924	397	0.0159	0.9841	84.09
65.5	24,476	5,124	0.2093	0.7907	82.75
66.5	19,295		0.0000	1.0000	65.43
67.5	17,676		0.0000	1.0000	65.43
68.5	17,429		0.0000	1.0000	65.43
69.5	16,998		0.0000	1.0000	65.43
70.5	16,351		0.0000	1.0000	65.43
71.5	16,221		0.0000	1.0000	65.43
72.5	15,731		0.0000	1.0000	65.43
73.5	15,731		0.0000	1.0000	65.43
74.5	15,170		0.0000	1.0000	65.43
75.5	13,600		0.0000	1.0000	65.43
76.5	13,302		0.0000	1.0000	65.43
77.5	13,247		0.0000	1.0000	65.43
78.5	11,710		0.0000	1.0000	65.43
79.5	10,864		0.0000	1.0000	65.43
80.5					65.43



NOVA SCOTIA POWER, INC.

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2009

EXPERIENCE BAND 1942-2009

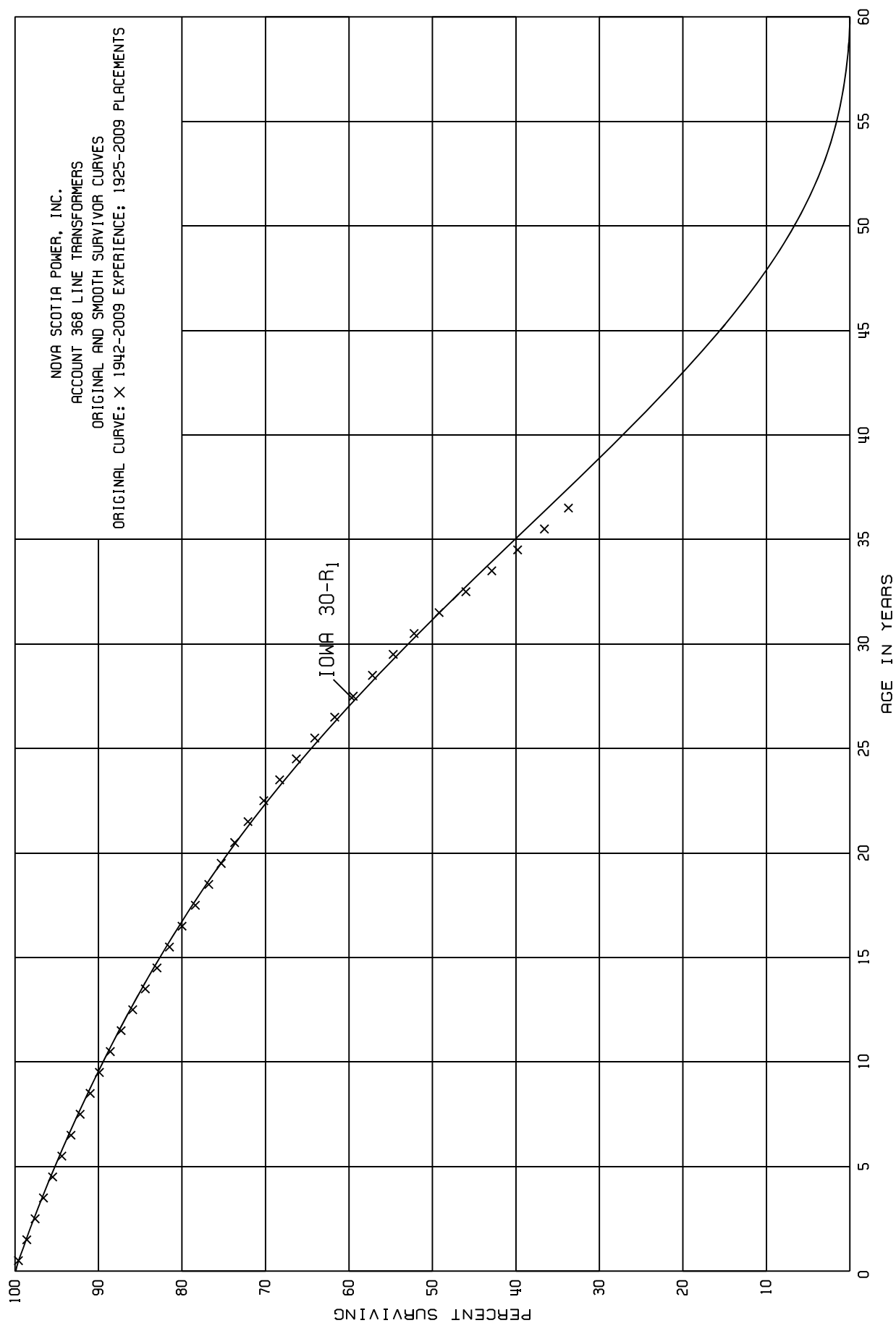
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,894,173	10,234	0.0002	0.9998	100.00
0.5	43,572,169	25,483	0.0006	0.9994	99.98
1.5	41,536,343	29,328	0.0007	0.9993	99.92
2.5	39,033,718	35,299	0.0009	0.9991	99.85
3.5	36,888,380	42,561	0.0012	0.9988	99.76
4.5	35,259,423	49,791	0.0014	0.9986	99.64
5.5	33,422,461	44,972	0.0013	0.9987	99.50
6.5	32,236,173	57,388	0.0018	0.9982	99.37
7.5	30,904,088	68,075	0.0022	0.9978	99.19
8.5	29,488,175	69,127	0.0023	0.9977	98.97
9.5	27,753,276	69,564	0.0025	0.9975	98.74
10.5	26,305,995	68,745	0.0026	0.9974	98.49
11.5	24,064,839	87,442	0.0036	0.9964	98.23
12.5	23,010,413	82,117	0.0036	0.9964	97.88
13.5	21,868,036	81,749	0.0037	0.9963	97.53
14.5	20,553,216	75,187	0.0037	0.9963	97.17
15.5	19,161,359	85,341	0.0045	0.9955	96.81
16.5	18,535,099	88,957	0.0048	0.9952	96.37
17.5	16,969,620	88,489	0.0052	0.9948	95.91
18.5	15,548,763	113,327	0.0073	0.9927	95.41
19.5	13,960,278	85,084	0.0061	0.9939	94.71
20.5	12,876,262	81,598	0.0063	0.9937	94.13
21.5	11,888,915	88,018	0.0074	0.9926	93.54
22.5	10,841,682	88,526	0.0082	0.9918	92.85
23.5	10,108,045	95,413	0.0094	0.9906	92.09
24.5	9,053,899	89,839	0.0099	0.9901	91.22
25.5	8,180,865	94,005	0.0115	0.9885	90.32
26.5	7,568,016	95,743	0.0127	0.9873	89.28
27.5	7,245,898	102,731	0.0142	0.9858	88.15
28.5	6,189,487	97,122	0.0157	0.9843	86.90
29.5	5,479,969	68,960	0.0126	0.9874	85.54
30.5	4,553,383	115,627	0.0254	0.9746	84.46
31.5	3,876,448	58,017	0.0150	0.9850	82.31
32.5	3,316,378	53,418	0.0161	0.9839	81.08
33.5	2,434,624	72,986	0.0300	0.9700	79.77
34.5	2,180,965	40,436	0.0185	0.9815	77.38
35.5	1,283,315	35,902	0.0280	0.9720	75.95
36.5	1,092,948	39,143	0.0358	0.9642	73.82
37.5	1,044,634	39,462	0.0378	0.9622	71.18
38.5	784,369	30,934	0.0394	0.9606	68.49

NOVA SCOTIA POWER, INC.

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	621,195	38,407	0.0618	0.9382	65.79
40.5	527,871	27,783	0.0526	0.9474	61.72
41.5	417,008	16,060	0.0385	0.9615	58.47
42.5	352,863	14,709	0.0417	0.9583	56.22
43.5	281,045	13,769	0.0490	0.9510	53.88
44.5	227,490	11,035	0.0485	0.9515	51.24
45.5	198,807	12,840	0.0646	0.9354	48.75
46.5	162,768	4,760	0.0292	0.9708	45.60
47.5	133,609	7,581	0.0567	0.9433	44.27
48.5	113,036	5,911	0.0523	0.9477	41.76
49.5	101,868	4,188	0.0411	0.9589	39.58
50.5	66,378	3,550	0.0535	0.9465	37.95
51.5	58,423	6,236	0.1067	0.8933	35.92
52.5	46,068	4,752	0.1032	0.8968	32.09
53.5	36,741	7,919	0.2155	0.7845	28.78
54.5	24,480	2,255	0.0921	0.9079	22.58
55.5	17,620	1,732	0.0983	0.9017	20.50
56.5	5,810	738	0.1270	0.8730	18.48
57.5	566	368	0.6502	0.3498	16.13
58.5	198	198	1.0000	0.0000	5.64
59.5					0.00



NOVA SCOTIA POWER, INC.

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

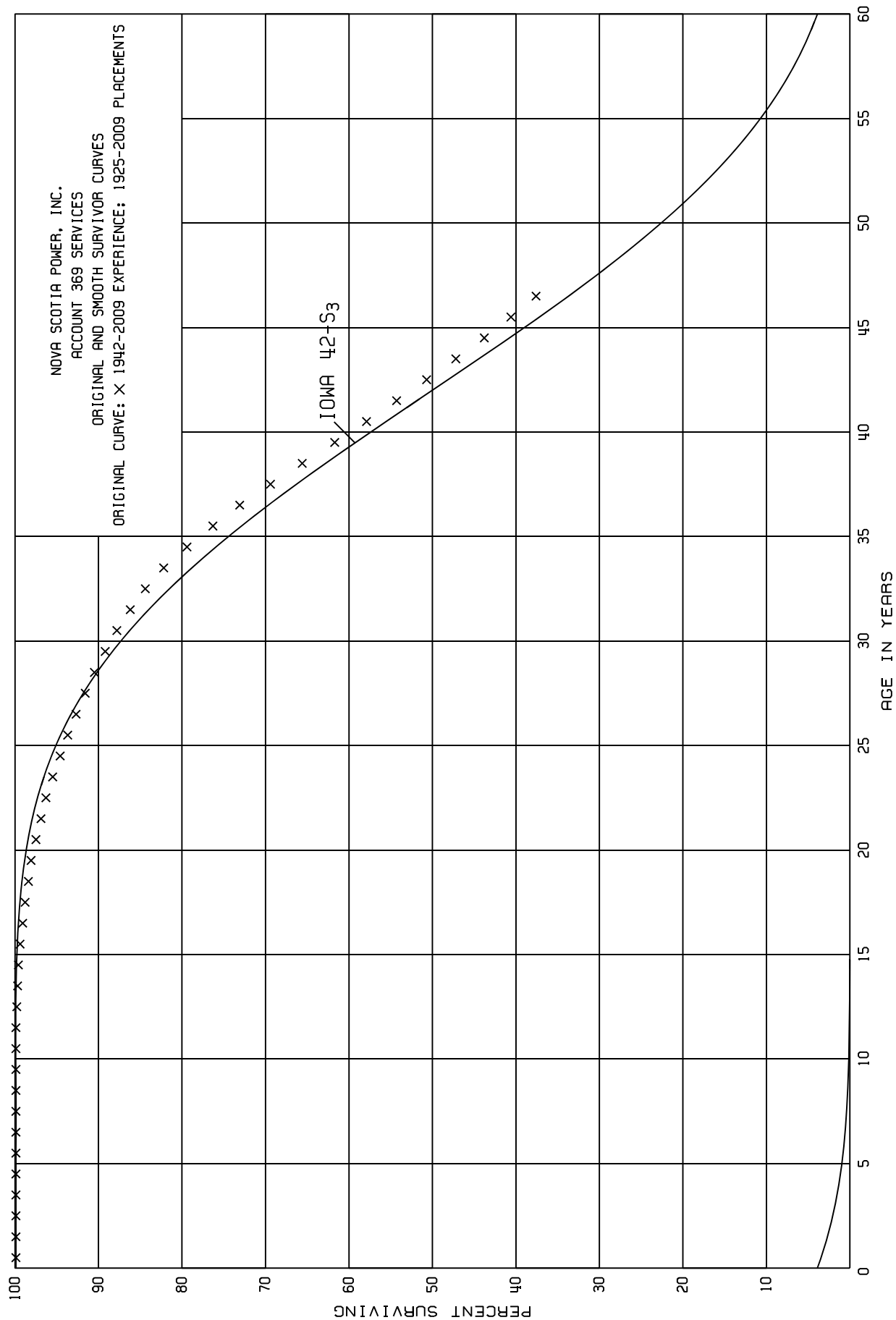
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	351,099,106	1,577,668	0.0045	0.9955	100.00
0.5	337,356,636	3,316,213	0.0098	0.9902	99.55
1.5	319,283,552	3,192,799	0.0100	0.9900	98.57
2.5	301,833,388	3,198,519	0.0106	0.9894	97.58
3.5	288,177,178	3,265,047	0.0113	0.9887	96.55
4.5	274,669,424	3,116,492	0.0113	0.9887	95.46
5.5	261,302,917	3,049,417	0.0117	0.9883	94.38
6.5	244,252,938	2,914,582	0.0119	0.9881	93.28
7.5	234,110,909	2,903,537	0.0124	0.9876	92.17
8.5	219,349,654	2,788,300	0.0127	0.9873	91.03
9.5	206,481,027	2,997,360	0.0145	0.9855	89.87
10.5	194,262,766	2,784,545	0.0143	0.9857	88.57
11.5	180,386,131	2,897,474	0.0161	0.9839	87.30
12.5	169,549,962	2,868,649	0.0169	0.9831	85.89
13.5	159,381,285	2,787,026	0.0175	0.9825	84.44
14.5	149,759,296	2,686,938	0.0179	0.9821	82.96
15.5	139,029,471	2,615,624	0.0188	0.9812	81.48
16.5	129,048,310	2,586,278	0.0200	0.9800	79.95
17.5	111,318,636	2,175,143	0.0195	0.9805	78.35
18.5	99,926,901	1,931,351	0.0193	0.9807	76.82
19.5	87,929,192	1,875,277	0.0213	0.9787	75.34
20.5	75,989,817	1,730,585	0.0228	0.9772	73.74
21.5	65,846,504	1,656,612	0.0252	0.9748	72.06
22.5	57,051,262	1,601,148	0.0281	0.9719	70.24
23.5	49,618,694	1,443,000	0.0291	0.9709	68.27
24.5	43,360,496	1,401,541	0.0323	0.9677	66.28
25.5	38,546,862	1,476,535	0.0383	0.9617	64.14
26.5	34,289,219	1,236,065	0.0360	0.9640	61.68
27.5	29,975,593	1,150,201	0.0384	0.9616	59.46
28.5	25,773,362	1,120,037	0.0435	0.9565	57.18
29.5	21,571,900	990,860	0.0459	0.9541	54.69
30.5	16,885,745	959,161	0.0568	0.9432	52.18
31.5	13,510,615	891,691	0.0660	0.9340	49.22
32.5	10,622,868	701,853	0.0661	0.9339	45.97
33.5	6,776,571	495,092	0.0731	0.9269	42.93
34.5	4,754,825	380,041	0.0799	0.9201	39.79
35.5	3,839,953	307,863	0.0802	0.9198	36.61
36.5	2,807,446	292,370	0.1041	0.8959	33.67
37.5	2,203,537	232,901	0.1057	0.8943	30.16
38.5	1,631,859	190,915	0.1170	0.8830	26.97

NOVA SCOTIA POWER, INC.

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,200,605	143,195	0.1193	0.8807	23.81
40.5	927,297	100,640	0.1085	0.8915	20.97
41.5	700,876	61,253	0.0874	0.9126	18.69
42.5	538,645	48,759	0.0905	0.9095	17.06
43.5	421,294	36,935	0.0877	0.9123	15.52
44.5	338,885	48,987	0.1446	0.8554	14.16
45.5	256,292	46,022	0.1796	0.8204	12.11
46.5	182,813	53,532	0.2928	0.7072	9.94
47.5	113,247	65,482	0.5782	0.4218	7.03
48.5	38,843	8,087	0.2082	0.7918	2.97
49.5	27,187	1,942	0.0714	0.9286	2.35
50.5	25,245	9,137	0.3619	0.6381	2.18
51.5	16,108	16,108	1.0000	0.0000	1.39
52.5					0.00



NOVA SCOTIA POWER, INC.

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

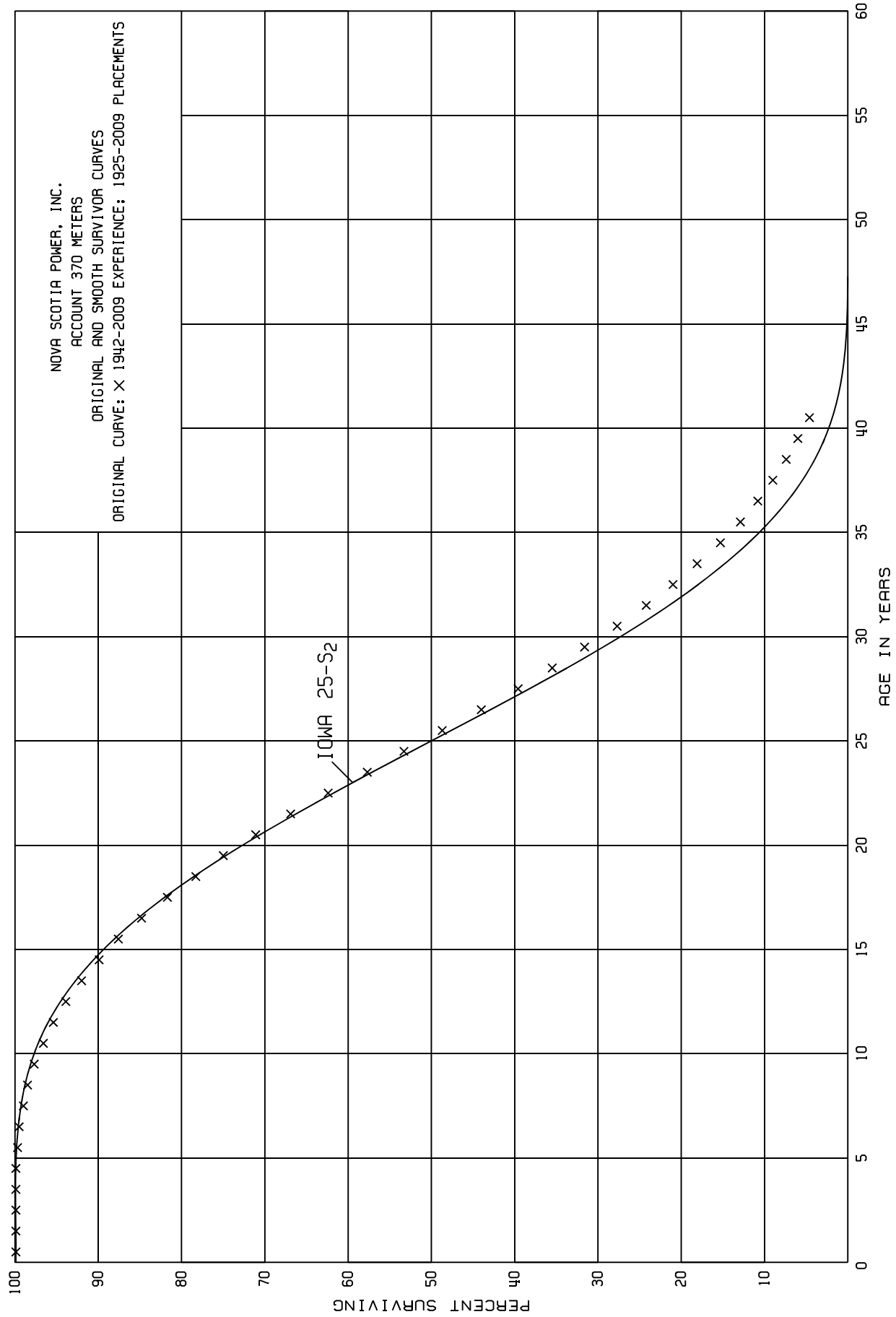
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,303,601	1,092	0.0000	1.0000	100.00
0.5	125,648,421	2,428	0.0000	1.0000	100.00
1.5	123,144,339	2,924	0.0000	1.0000	100.00
2.5	120,000,055	3,326	0.0000	1.0000	100.00
3.5	117,249,371	3,873	0.0000	1.0000	100.00
4.5	114,267,420	4,786	0.0000	1.0000	100.00
5.5	111,249,038	6,797	0.0001	0.9999	100.00
6.5	108,462,050	9,709	0.0001	0.9999	99.99
7.5	105,412,719	14,190	0.0001	0.9999	99.98
8.5	101,285,388	20,326	0.0002	0.9998	99.97
9.5	97,596,074	28,150	0.0003	0.9997	99.95
10.5	93,817,945	41,916	0.0004	0.9996	99.92
11.5	89,462,888	60,431	0.0007	0.9993	99.88
12.5	85,819,257	83,462	0.0010	0.9990	99.81
13.5	81,906,399	109,532	0.0013	0.9987	99.71
14.5	77,703,841	140,763	0.0018	0.9982	99.58
15.5	73,014,201	195,457	0.0027	0.9973	99.40
16.5	69,215,399	225,424	0.0033	0.9967	99.13
17.5	62,339,400	245,633	0.0039	0.9961	98.80
18.5	57,997,526	212,023	0.0037	0.9963	98.41
19.5	53,194,181	304,355	0.0057	0.9943	98.05
20.5	48,701,112	274,457	0.0056	0.9944	97.49
21.5	44,532,322	311,013	0.0070	0.9930	96.94
22.5	40,891,558	312,962	0.0077	0.9923	96.26
23.5	37,497,581	343,224	0.0092	0.9908	95.52
24.5	34,222,842	342,437	0.0100	0.9900	94.64
25.5	31,463,796	342,465	0.0109	0.9891	93.69
26.5	29,041,058	329,074	0.0113	0.9887	92.67
27.5	26,505,326	324,333	0.0122	0.9878	91.62
28.5	23,664,483	334,810	0.0141	0.9859	90.50
29.5	20,892,350	331,096	0.0158	0.9842	89.22
30.5	17,802,824	334,112	0.0188	0.9812	87.81
31.5	15,253,646	318,135	0.0209	0.9791	86.16
32.5	11,753,529	308,097	0.0262	0.9738	84.36
33.5	8,915,345	294,220	0.0330	0.9670	82.15
34.5	6,710,267	264,098	0.0394	0.9606	79.44
35.5	6,026,254	255,629	0.0424	0.9576	76.31
36.5	4,753,672	237,151	0.0499	0.9501	73.07
37.5	4,321,363	235,748	0.0546	0.9454	69.42
38.5	3,698,371	220,376	0.0596	0.9404	65.63

NOVA SCOTIA POWER, INC.

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,169,059	196,496	0.0620	0.9380	61.72
40.5	2,746,605	171,926	0.0626	0.9374	57.89
41.5	2,337,658	154,818	0.0662	0.9338	54.27
42.5	2,002,869	137,216	0.0685	0.9315	50.68
43.5	1,717,186	123,626	0.0720	0.9280	47.21
44.5	1,447,500	105,333	0.0728	0.9272	43.81
45.5	1,211,693	89,805	0.0741	0.9259	40.62
46.5	963,398	69,221	0.0719	0.9281	37.61
47.5	782,061	50,543	0.0646	0.9354	34.91
48.5	634,084	39,120	0.0617	0.9383	32.65
49.5	497,971	29,443	0.0591	0.9409	30.64
50.5	391,982	23,774	0.0607	0.9393	28.83
51.5	306,174	19,862	0.0649	0.9351	27.08
52.5	229,698	15,016	0.0654	0.9346	25.32
53.5	175,657	11,317	0.0644	0.9356	23.66
54.5	124,230	7,999	0.0644	0.9356	22.14
55.5	88,161	5,872	0.0666	0.9334	20.71
56.5	63,245	3,965	0.0627	0.9373	19.33
57.5	46,231	3,627	0.0785	0.9215	18.12
58.5	32,281	2,403	0.0744	0.9256	16.70
59.5	20,826	1,314	0.0631	0.9369	15.46
60.5	12,200	741	0.0607	0.9393	14.48
61.5	6,087	328	0.0539	0.9461	13.60
62.5	2,208	118	0.0534	0.9466	12.87
63.5	599	129	0.2154	0.7846	12.18
64.5					9.56



NOVA SCOTIA POWER, INC.

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

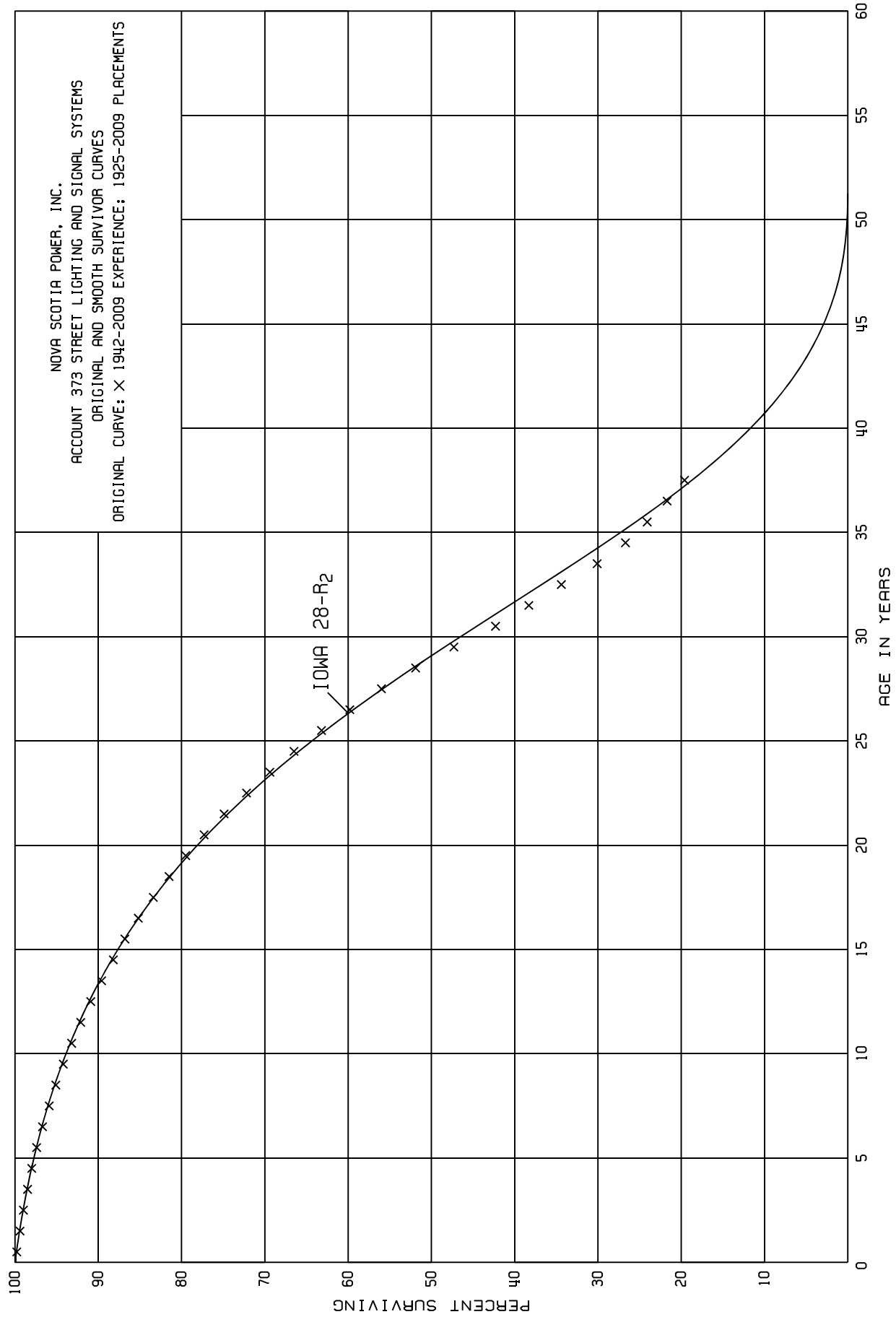
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,853,980	1	0.0000	1.0000	100.00
0.5	64,195,643	556	0.0000	1.0000	100.00
1.5	62,451,664	3,931	0.0001	0.9999	100.00
2.5	60,073,982	16,357	0.0003	0.9997	99.99
3.5	58,083,599	45,856	0.0008	0.9992	99.96
4.5	56,520,824	88,680	0.0016	0.9984	99.88
5.5	55,237,742	143,161	0.0026	0.9974	99.72
6.5	53,713,199	223,357	0.0042	0.9958	99.46
7.5	52,098,759	300,829	0.0058	0.9942	99.04
8.5	50,230,838	400,463	0.0080	0.9920	98.47
9.5	48,459,680	524,286	0.0108	0.9892	97.68
10.5	46,757,723	607,541	0.0130	0.9870	96.63
11.5	44,769,432	702,823	0.0157	0.9843	95.37
12.5	42,920,376	846,905	0.0197	0.9803	93.87
13.5	40,450,570	927,782	0.0229	0.9771	92.02
14.5	38,288,378	973,804	0.0254	0.9746	89.91
15.5	36,111,530	1,166,001	0.0323	0.9677	87.63
16.5	32,957,532	1,202,383	0.0365	0.9635	84.80
17.5	28,747,778	1,207,541	0.0420	0.9580	81.70
18.5	25,863,159	1,097,522	0.0424	0.9576	78.27
19.5	23,019,472	1,191,149	0.0517	0.9483	74.95
20.5	20,193,597	1,184,488	0.0587	0.9413	71.08
21.5	17,379,271	1,167,419	0.0672	0.9328	66.91
22.5	15,100,653	1,148,223	0.0760	0.9240	62.41
23.5	12,981,478	976,899	0.0753	0.9247	57.67
24.5	11,277,166	970,272	0.0860	0.9140	53.33
25.5	9,742,943	954,362	0.0980	0.9020	48.74
26.5	8,262,682	826,021	0.1000	0.9000	43.96
27.5	6,934,789	715,672	0.1032	0.8968	39.56
28.5	5,839,285	635,492	0.1088	0.8912	35.48
29.5	4,818,010	598,112	0.1241	0.8759	31.62
30.5	3,956,718	505,075	0.1276	0.8724	27.70
31.5	3,292,800	430,485	0.1307	0.8693	24.17
32.5	2,686,877	370,286	0.1378	0.8622	21.01
33.5	2,205,696	338,422	0.1534	0.8466	18.11
34.5	1,781,989	283,785	0.1593	0.8407	15.33
35.5	1,486,755	245,492	0.1651	0.8349	12.89
36.5	1,225,827	202,806	0.1654	0.8346	10.76
37.5	1,015,406	177,550	0.1749	0.8251	8.98
38.5	833,101	162,856	0.1955	0.8045	7.41

NOVA SCOTIA POWER, INC.

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	670,245	154,218	0.2301	0.7699	5.96
40.5	516,027	112,700	0.2184	0.7816	4.59
41.5	403,327	92,459	0.2292	0.7708	3.59
42.5	310,868	77,462	0.2492	0.7508	2.77
43.5	233,406	67,590	0.2896	0.7104	2.08
44.5	165,816	49,652	0.2994	0.7006	1.48
45.5	116,164	37,178	0.3200	0.6800	1.04
46.5	78,986	21,851	0.2766	0.7234	0.71
47.5	57,135	18,792	0.3289	0.6711	0.51
48.5	38,343	13,698	0.3572	0.6428	0.34
49.5	24,645	10,119	0.4106	0.5894	0.22
50.5	14,526	6,462	0.4449	0.5551	0.13
51.5	8,064	4,866	0.6034	0.3966	0.07
52.5	3,198	2,244	0.7017	0.2983	0.03
53.5	954	570	0.5975	0.4025	0.01
54.5	384	297	0.7734	0.2266	0.00
55.5	87	87	1.0000	0.0000	0.00
56.5					0.00



NOVA SCOTIA POWER, INC.

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

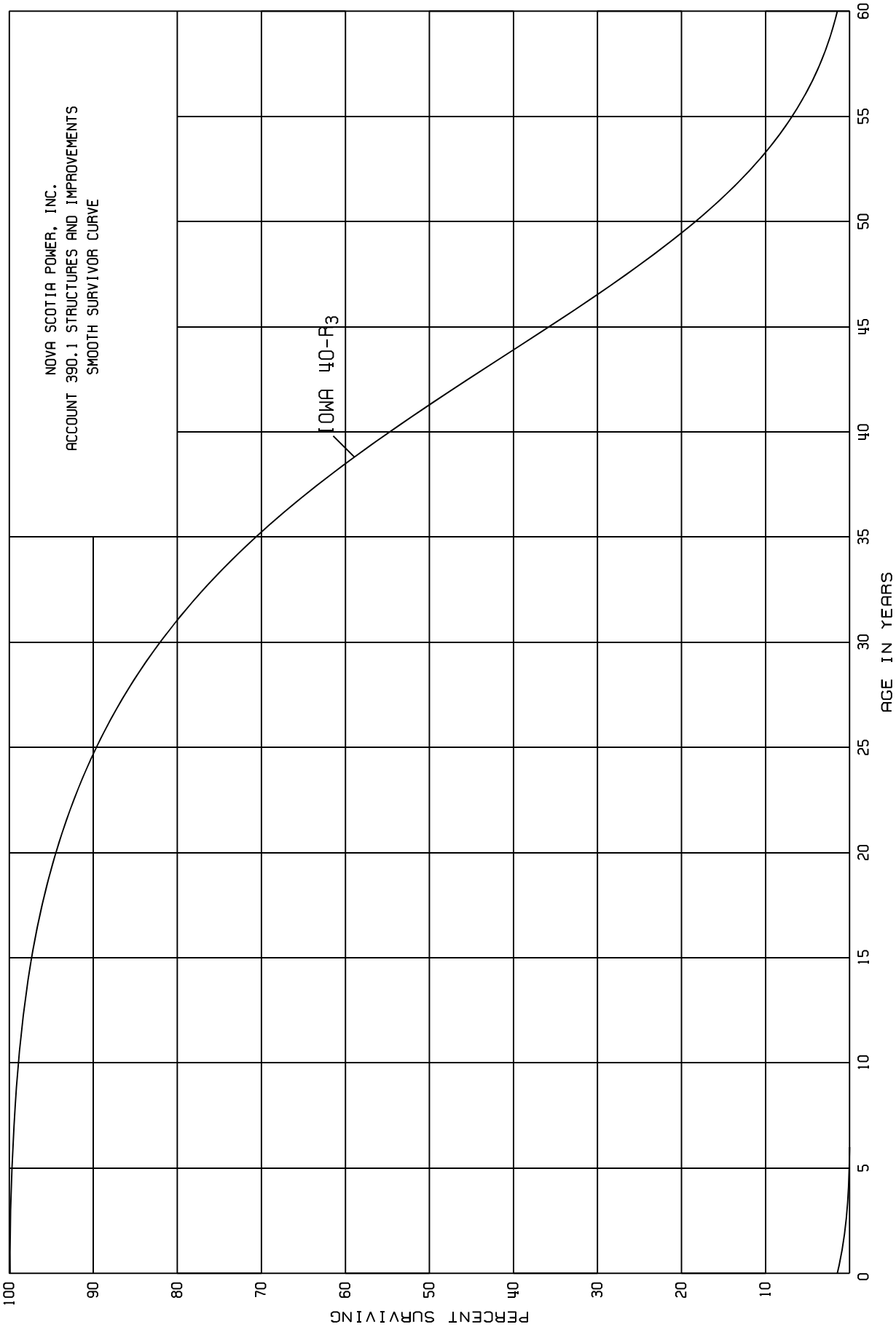
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,320,072	118,134	0.0018	0.9982	100.00
0.5	64,320,664	247,093	0.0038	0.9962	99.82
1.5	63,321,291	269,038	0.0042	0.9958	99.44
2.5	61,247,987	302,366	0.0049	0.9951	99.02
3.5	59,182,441	334,840	0.0057	0.9943	98.53
4.5	57,137,226	358,366	0.0063	0.9937	97.97
5.5	55,015,999	391,916	0.0071	0.9929	97.35
6.5	53,260,180	409,484	0.0077	0.9923	96.66
7.5	51,039,277	433,914	0.0085	0.9915	95.92
8.5	48,813,370	454,084	0.0093	0.9907	95.10
9.5	46,715,031	496,461	0.0106	0.9894	94.22
10.5	44,275,529	526,261	0.0119	0.9881	93.22
11.5	40,982,775	559,834	0.0137	0.9863	92.11
12.5	38,967,168	550,815	0.0141	0.9859	90.85
13.5	37,006,199	558,973	0.0151	0.9849	89.57
14.5	34,836,970	571,196	0.0164	0.9836	88.22
15.5	32,240,995	593,656	0.0184	0.9816	86.77
16.5	28,727,314	590,587	0.0206	0.9794	85.17
17.5	25,148,707	569,816	0.0227	0.9773	83.42
18.5	22,697,689	565,450	0.0249	0.9751	81.53
19.5	20,373,199	559,531	0.0275	0.9725	79.50
20.5	18,107,093	563,700	0.0311	0.9689	77.31
21.5	15,902,491	586,983	0.0369	0.9631	74.91
22.5	13,995,556	537,840	0.0384	0.9616	72.15
23.5	12,242,743	500,559	0.0409	0.9591	69.38
24.5	10,692,824	535,976	0.0501	0.9499	66.54
25.5	9,485,003	507,234	0.0535	0.9465	63.21
26.5	8,142,535	519,427	0.0638	0.9362	59.83
27.5	6,855,053	500,187	0.0730	0.9270	56.01
28.5	5,784,208	518,918	0.0897	0.9103	51.92
29.5	4,811,451	510,666	0.1061	0.8939	47.26
30.5	3,951,109	368,567	0.0933	0.9067	42.25
31.5	3,268,454	335,475	0.1026	0.8974	38.31
32.5	2,526,563	316,218	0.1252	0.8748	34.38
33.5	1,838,347	206,010	0.1121	0.8879	30.08
34.5	1,351,897	131,691	0.0974	0.9026	26.71
35.5	1,048,666	103,841	0.0990	0.9010	24.11
36.5	762,557	73,849	0.0968	0.9032	21.72
37.5	567,739	60,613	0.1068	0.8932	19.62
38.5	372,323	38,127	0.1024	0.8976	17.52

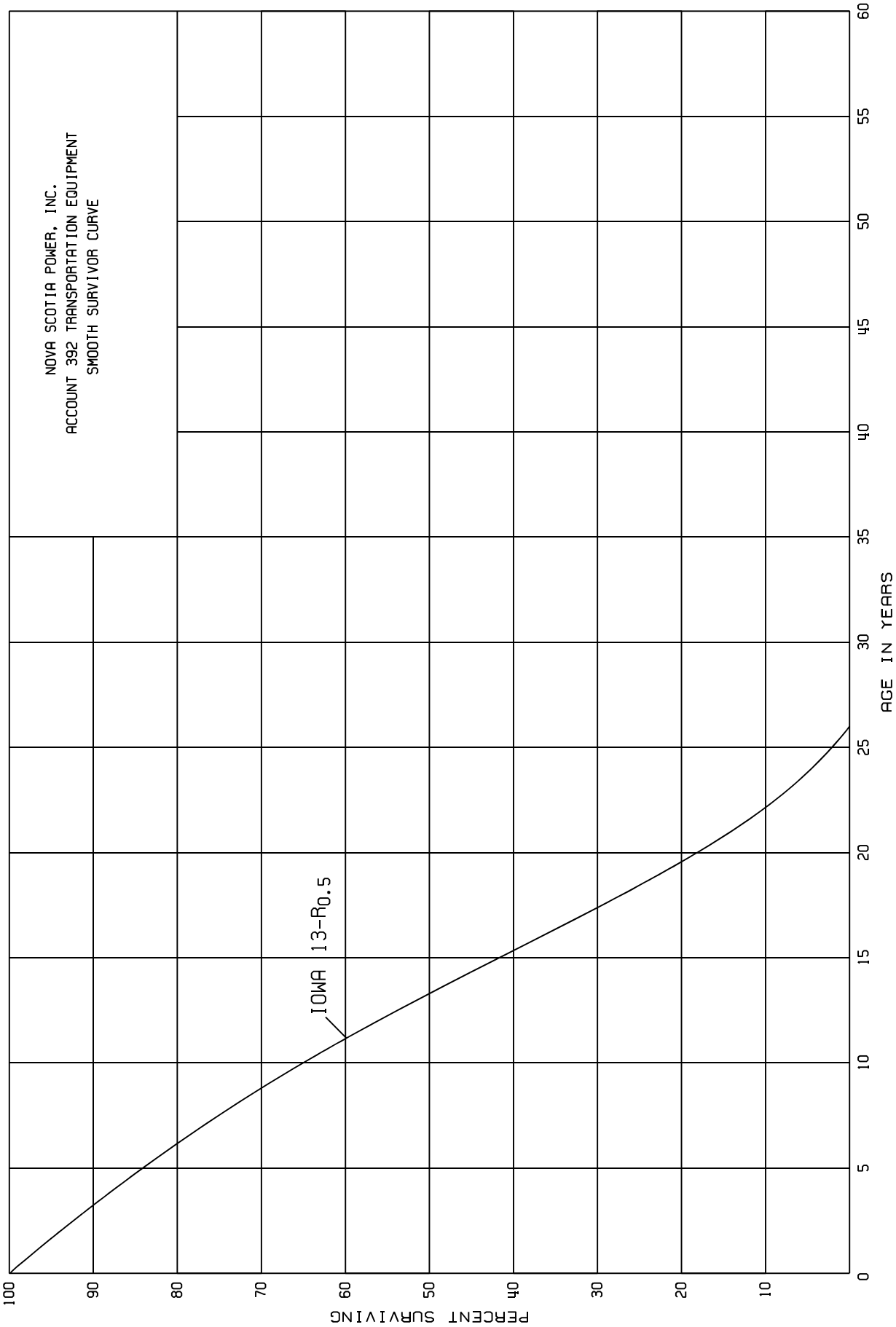
NOVA SCOTIA POWER, INC.

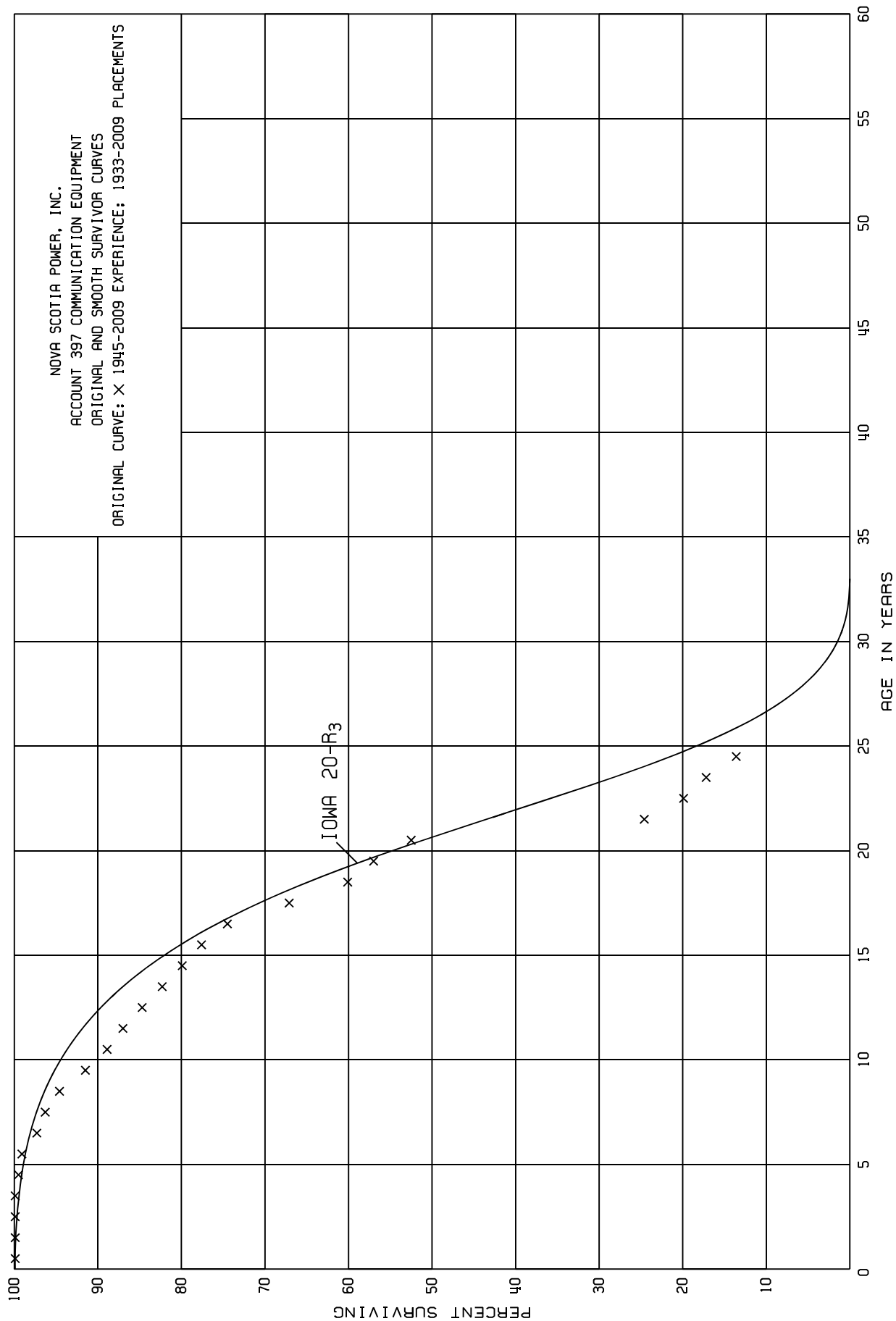
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1942-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	241,989	24,581	0.1016	0.8984	15.73
40.5	181,670	28,483	0.1568	0.8432	14.13
41.5	98,446	12,284	0.1248	0.8752	11.91
42.5	57,221	3,933	0.0687	0.9313	10.42
43.5	30,022	1,292	0.0430	0.9570	9.70
44.5	15,833	396	0.0250	0.9750	9.28
45.5	6,119	73	0.0119	0.9881	9.05
46.5					8.94





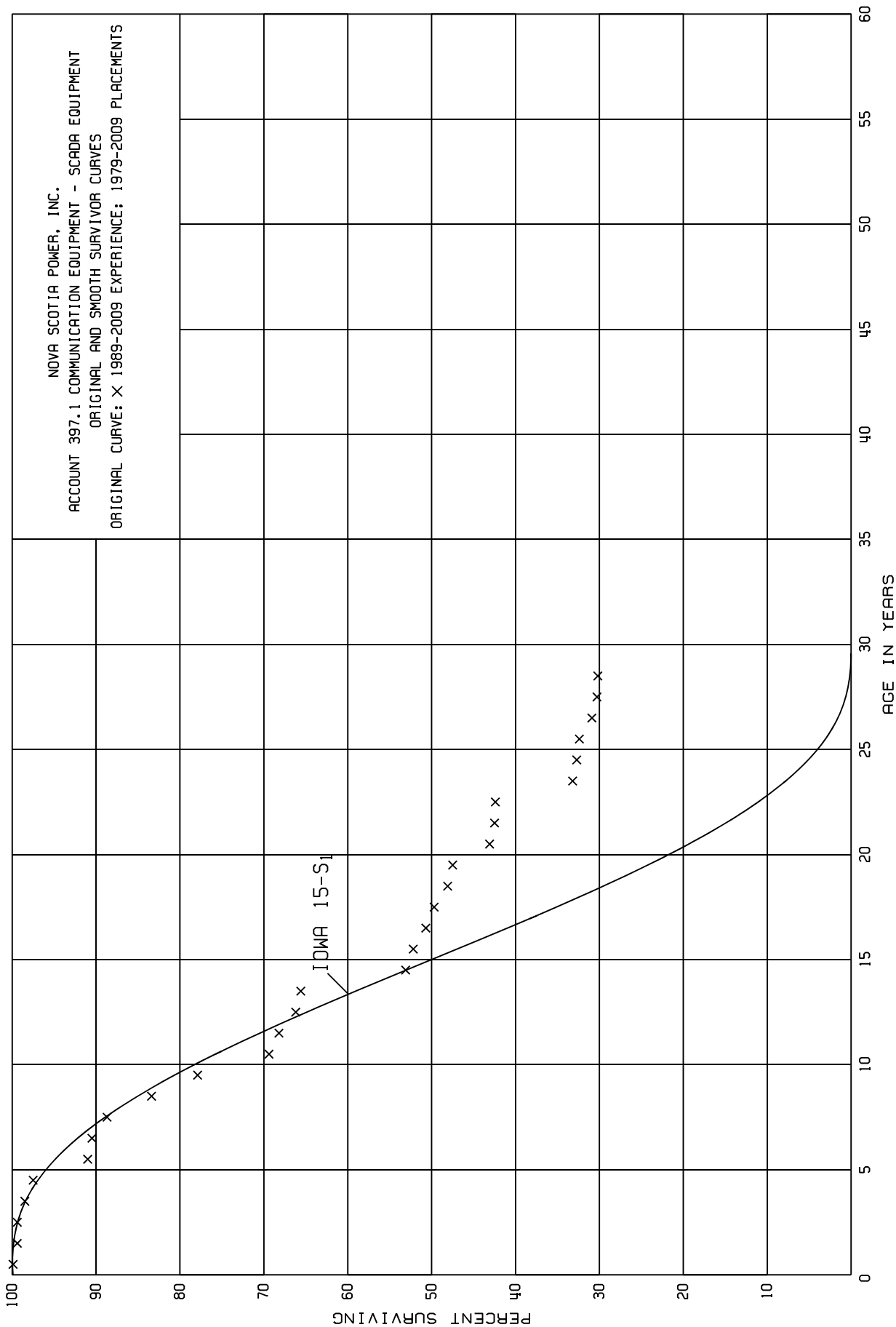


NOVA SCOTIA POWER, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2009			EXPERIENCE BAND 1945-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,882,298		0.0000	1.0000	100.00
0.5	60,965,581	611	0.0000	1.0000	100.00
1.5	60,052,560	9,621	0.0002	0.9998	100.00
2.5	59,252,751	45,979	0.0008	0.9992	99.98
3.5	58,485,177	225,705	0.0039	0.9961	99.90
4.5	57,529,388	220,976	0.0038	0.9962	99.51
5.5	56,346,872	1,018,225	0.0181	0.9819	99.13
6.5	54,248,206	578,171	0.0107	0.9893	97.34
7.5	51,872,347	909,175	0.0175	0.9825	96.30
8.5	49,671,796	1,614,282	0.0325	0.9675	94.61
9.5	45,583,603	1,306,971	0.0287	0.9713	91.54
10.5	42,388,445	921,393	0.0217	0.9783	88.91
11.5	38,393,014	1,020,426	0.0266	0.9734	86.98
12.5	31,090,064	870,619	0.0280	0.9720	84.67
13.5	28,292,198	815,219	0.0288	0.9712	82.30
14.5	19,689,041	567,561	0.0288	0.9712	79.93
15.5	17,331,801	693,327	0.0400	0.9600	77.63
16.5	15,153,205	1,516,609	0.1001	0.8999	74.52
17.5	10,020,606	1,035,663	0.1034	0.8966	67.06
18.5	7,014,912	370,002	0.0527	0.9473	60.13
19.5	6,296,289	492,032	0.0781	0.9219	56.96
20.5	5,546,878	2,949,528	0.5317	0.4683	52.51
21.5	2,339,141	443,857	0.1898	0.8102	24.59
22.5	1,607,324	215,820	0.1343	0.8657	19.92
23.5	1,214,594	257,127	0.2117	0.7883	17.24
24.5	783,089	129,208	0.1650	0.8350	13.59
25.5	430,316	49,401	0.1148	0.8852	11.35
26.5	256,010	24,382	0.0952	0.9048	10.05
27.5	231,628	38,158	0.1647	0.8353	9.09
28.5	182,070	34,348	0.1887	0.8113	7.59
29.5	112,157	38,400	0.3424	0.6576	6.16
30.5	73,757	15,872	0.2152	0.7848	4.05
31.5	57,885	21,542	0.3722	0.6278	3.18
32.5	36,343	13,590	0.3739	0.6261	2.00
33.5	22,753	10,374	0.4559	0.5441	1.25
34.5	12,379	3,906	0.3155	0.6845	0.68
35.5	8,473	8,463	0.9988	0.0012	0.47
36.5	10	10	1.0000	0.0000	0.00
37.5					0.00



NOVA SCOTIA POWER, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2009

EXPERIENCE BAND 1989-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,094,739	366	0.0000	1.0000	100.00
0.5	14,552,438	82,104	0.0056	0.9944	100.00
1.5	12,259,443	8,832	0.0007	0.9993	99.44
2.5	12,201,612	102,037	0.0084	0.9916	99.37
3.5	11,648,952	122,131	0.0105	0.9895	98.54
4.5	11,580,935	779,006	0.0673	0.9327	97.51
5.5	10,663,715	59,006	0.0055	0.9945	90.95
6.5	11,110,515	221,641	0.0199	0.9801	90.45
7.5	10,891,101	641,490	0.0589	0.9411	88.65
8.5	10,249,611	679,834	0.0663	0.9337	83.43
9.5	10,832,106	1,184,985	0.1094	0.8906	77.90
10.5	9,217,387	158,019	0.0171	0.9829	69.38
11.5	7,463,284	218,441	0.0293	0.9707	68.19
12.5	6,962,237	58,654	0.0084	0.9916	66.19
13.5	6,836,460	1,310,100	0.1916	0.8084	65.63
14.5	5,473,394	92,693	0.0169	0.9831	53.06
15.5	5,043,376	142,284	0.0282	0.9718	52.16
16.5	4,831,192	90,566	0.0187	0.9813	50.69
17.5	3,609,533	118,035	0.0327	0.9673	49.74
18.5	3,424,679	40,690	0.0119	0.9881	48.11
19.5	3,294,083	308,011	0.0935	0.9065	47.54
20.5	2,896,124	38,349	0.0132	0.9868	43.10
21.5	436,137	1,538	0.0035	0.9965	42.53
22.5	434,599	94,120	0.2166	0.7834	42.38
23.5	340,479	5,140	0.0151	0.9849	33.20
24.5	335,339	2,664	0.0079	0.9921	32.70
25.5	282,271	13,595	0.0482	0.9518	32.44
26.5	262,657	4,796	0.0183	0.9817	30.88
27.5	133,283	515	0.0039	0.9961	30.31
28.5	94,558	10,299	0.1089	0.8911	30.19
29.5	84,259	463	0.0055	0.9945	26.90
30.5					26.75

APPENDIX B
NET SALVAGE STATISTICS

NOVA SCOTIA POWER, INC.

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	2,049,168	115,166	6	9,208	0	105,958-	5-
1994	1,250,184	68,489-	5-	11,241-	1-	57,248	5
1995	419,759	168,756	40	45,376	11	123,380-	29-
1996	1,048,496	67,962	6	5,195	0	62,767-	6-
1997	1,571,454	127,801	8	114,400	7	13,401-	1-
1998	1,373,995	118,450	9	1,628	0	116,822-	9-
1999	193,397	13,512	7		0	13,512-	7-
2000	640,442		0	22,785-	4-	22,785-	4-
2001	393,286	70,136	18		0	70,136-	18-
2002	613,733	43,579	7		0	43,579-	7-
2003		24,480		45,251		20,771	
2004	1,003,553	80,646	8		0	80,646-	8-
2005	1,862,464	101,392	5		0	101,392-	5-
2006	84,510	64,507	76		0	64,507-	76-
2007	690,606	103,547	15		0	103,547-	15-
2008	725,775	30,294-	4-		0	30,294	4
2009	1,648,512	47,458	3		0	47,458-	3-
TOTAL	15,569,334	1,048,609	7	187,032	1	861,577-	6-

THREE-YEAR MOVING AVERAGES

93-95	1,239,704	71,811	6	14,448	1	57,363-	5-
94-96	906,146	56,076	6	13,110	1	42,966-	5-
95-97	1,013,236	121,506	12	54,990	5	66,516-	7-
96-98	1,331,315	104,738	8	40,408	3	64,330-	5-
97-99	1,046,282	86,588	8	38,676	4	47,912-	5-
98-00	735,945	43,987	6	7,052-	1-	51,039-	7-
99-01	409,042	27,883	7	7,595-	2-	35,478-	9-
00-02	549,154	37,905	7	7,595-	1-	45,500-	8-
01-03	335,673	46,065	14	15,084	4	30,981-	9-
02-04	539,095	49,568	9	15,084	3	34,484-	6-
03-05	955,339	68,839	7	15,084	2	53,755-	6-
04-06	983,509	82,182	8		0	82,182-	8-
05-07	879,194	89,815	10		0	89,815-	10-
06-08	500,297	45,920	9		0	45,920-	9-
07-09	1,021,631	40,237	4		0	40,237-	4-

FIVE-YEAR AVERAGE

05-09	1,002,374	57,322	6		0	57,322-	6-

NOVA SCOTIA POWER, INC.

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		259		311		52	
1994							
1995		80,275				80,275-	
1996		80,275-				80,275	
1997	60,000	48,976	82	3,273	5	45,703-	76-
1998							
1999							
2000							
2001							
2002							
2003		2,410				2,410-	
2004	290,759	2,772	1		0	2,772-	1-
2005		101,245				101,245-	
2006	47,328	16,459	35		0	16,459-	35-
2007	26,967		0		0		0
2008	12,479		0		0		0
2009	19,120		0		0		0
TOTAL	456,653	172,121	38	3,584	1	168,537-	37-

THREE-YEAR MOVING AVERAGES

93-95		26,845		104		26,741-	
94-96							
95-97	20,000	16,325	82	1,091	5	15,234-	76-
96-98	20,000	10,433-	52-	1,091	5	11,524	58
97-99	20,000	16,325	82	1,091	5	15,234-	76-
98-00							
99-01							
00-02							
01-03		803				803-	
02-04	96,920	1,727	2		0	1,727-	2-
03-05	96,920	35,476	37		0	35,476-	37-
04-06	112,696	40,159	36		0	40,159-	36-
05-07	24,765	39,235	158		0	39,235-	158-
06-08	28,924	5,486	19		0	5,486-	19-
07-09	19,522		0		0		0

FIVE-YEAR AVERAGE

05-09	21,179	23,541	111		0	23,541-	111-

NOVA SCOTIA POWER, INC.

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,587,283	54,143	3	340	0	53,803-	3-
1994	246,612	121,228	49	40,547	16	80,681-	33-
1995	536,830	207,130	39	45,124	8	162,006-	30-
1996	471,154	38,244-	8-	128,128-	27-	89,884-	19-
1997	502,394	424,950	85		0	424,950-	85-
1998	115,315	262,531	228	2,994	3	259,537-	225-
1999	356,738	122,217	34		0	122,217-	34-
2000	363,699	32,147	9		0	32,147-	9-
2001	323,043	87,241	27		0	87,241-	27-
2002	379,468	27,180	7		0	27,180-	7-
2003		38,010				38,010-	
2004	508,663	322,101	63		0	322,101-	63-
2005	723,072	721,719	100		0	721,719-	100-
2006	29,847	422,497			0	422,497-	
2007	588,724	1,678,769	285		0	1,678,769-	285-
2008	1,085,207	512,823	47		0	512,823-	47-
2009	983,639	450,615	46		0	450,615-	46-
TOTAL	8,801,688	5,447,057	62	39,123-	0	5,486,180-	62-

THREE-YEAR MOVING AVERAGES

93-95	790,242	127,500	16	28,670	4	98,830-	13-
94-96	418,199	96,705	23	14,152-	3-	110,857-	27-
95-97	503,459	197,945	39	27,668-	5-	225,613-	45-
96-98	362,954	216,412	60	41,711-	11-	258,123-	71-
97-99	324,816	269,899	83	998	0	268,901-	83-
98-00	278,584	138,965	50	998	0	137,967-	50-
99-01	347,827	80,535	23		0	80,535-	23-
00-02	355,403	48,856	14		0	48,856-	14-
01-03	234,170	50,810	22		0	50,810-	22-
02-04	296,043	129,097	44		0	129,097-	44-
03-05	410,578	360,610	88		0	360,610-	88-
04-06	420,527	488,772	116		0	488,772-	116-
05-07	447,214	940,995	210		0	940,995-	210-
06-08	567,926	871,363	153		0	871,363-	153-
07-09	885,857	880,736	99		0	880,736-	99-

FIVE-YEAR AVERAGE

05-09	682,098	757,285	111		0	757,285-	111-

NOVA SCOTIA POWER, INC.

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	950,881	139,998	15	13,447	1	126,551-	13-
1994	5,279	155,847-		72,125-		83,722	
1995	209,900	41,359	20	879	0	40,480-	19-
1996	365,995	10,749	3		0	10,749-	3-
1997	784,794	93,191	12	133,618	17	40,427	5
1998	252,327	8,932	4	37,398	15	28,466	11
1999	181,955	629-	0	30,990	17	31,619	17
2000	104,612	22,018-	21-	8,606	8	30,624	29
2001	340,939	28,237	8	33,085	10	4,848	1
2002	385,921	2,412	1		0	2,412-	1-
2003		700				700-	
2004	64,376	29,427	46		0	29,427-	46-
2005	25,000	907	4	11,384	46	10,477	42
2006	452	38,643			0	38,643-	
2007		1,675				1,675-	
2008		686,682				686,682-	
2009	8,103,632	133,789	2	7,922	0	125,867-	2-
TOTAL	11,776,063	1,038,207	9	205,204	2	833,003-	7-

THREE-YEAR MOVING AVERAGES

93-95	388,687	8,503	2	19,266-	5-	27,769-	7-
94-96	193,725	34,580-	18-	23,749-	12-	10,831	6
95-97	453,563	48,433	11	44,832	10	3,601-	1-
96-98	467,705	37,624	8	57,005	12	19,381	4
97-99	406,359	33,831	8	67,335	17	33,504	8
98-00	179,631	4,572-	3-	25,665	14	30,237	17
99-01	209,169	1,863	1	24,227	12	22,364	11
00-02	277,157	2,877	1	13,897	5	11,020	4
01-03	242,287	10,450	4	11,028	5	578	0
02-04	150,099	10,846	7		0	10,846-	7-
03-05	29,792	10,344	35	3,795	13	6,549-	22-
04-06	29,943	22,992	77	3,795	13	19,197-	64-
05-07	8,484	13,741	162	3,795	45	9,946-	117-
06-08	151	242,333			0	242,333-	
07-09	2,701,211	274,049	10	2,641	0	271,408-	10-

FIVE-YEAR AVERAGE

05-09	1,625,817	172,339	11	3,861	0	168,478-	10-

NOVA SCOTIA POWER, INC.

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995				473		473	
1996							
1997		305				305-	
1998	191		0		0		0
1999							
2000							
2001							
2002							
2003							
2004		40				40-	
2005							
2006							
2007							
2008							
2009							
TOTAL	191	345	181	473	248	128	67

THREE-YEAR MOVING AVERAGES

95-97		102		158		56	
96-98	64	102	159		0	102-159-	
97-99	64	102	159		0	102-159-	
98-00	64		0		0		0
99-01							
00-02							
01-03							
02-04		13				13-	
03-05		13				13-	
04-06		13				13-	
05-07							
06-08							
07-09							

FIVE-YEAR AVERAGE

05-09

NOVA SCOTIA POWER, INC.

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2002	4,324	0	0	0
2003				
2004	43,900	20,473 47	0	20,473- 47-
2005				
2006				
2007				
2008				
2009				
TOTAL	48,224	20,473 42	0	20,473- 42-

THREE-YEAR MOVING AVERAGES

02-04	16,075	6,824 42	0	6,824- 42-
03-05	14,633	6,824 47	0	6,824- 47-
04-06	14,633	6,824 47	0	6,824- 47-
05-07				
06-08				
07-09				

FIVE-YEAR AVERAGE

05-09

NOVA SCOTIA POWER, INC.

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,938,240		0	0		0	
1994	15,857		0	0		0	
1995		674		34,795		34,121	
1996	466,789	1,971	0	0		1,971-	0
1997	753,766	8,775	1	0		8,775-	1-
1998	2,776,043	7,012	0	0		7,012-	0
1999	272,127	174	0	0		174-	0
2000	273,364	10,028	4	0		10,028-	4-
2001	1,752,556	750	0	0		750-	0
2002	206,361	232	0	0		232-	0
2003		10,441				10,441-	
2004	21,500	18,959	88	0		18,959-	88-
2005		439				439-	
2006	33,840	34,956	103	0		34,956-	103-
2007	40,423		0	0			0
2008	34,253	7,430	22	0		7,430-	22-
2009	48,142		0	0			0
TOTAL	8,633,261	101,841	1	34,795	0	67,046-	1-

THREE-YEAR MOVING AVERAGES

93-95	651,366	225	0	11,598	2	11,373	2
94-96	160,882	882	1	11,598	7	10,716	7
95-97	406,852	3,807	1	11,598	3	7,791	2
96-98	1,332,199	5,919	0		0	5,919-	0
97-99	1,267,312	5,320	0		0	5,320-	0
98-00	1,107,178	5,738	1		0	5,738-	1-
99-01	766,016	3,651	0		0	3,651-	0
00-02	744,094	3,670	0		0	3,670-	0
01-03	652,972	3,808	1		0	3,808-	1-
02-04	75,954	9,877	13		0	9,877-	13-
03-05	7,167	9,946	139		0	9,946-	139-
04-06	18,447	18,118	98		0	18,118-	98-
05-07	24,754	11,798	48		0	11,798-	48-
06-08	36,172	14,129	39		0	14,129-	39-
07-09	40,940	2,477	6		0	2,477-	6-

FIVE-YEAR AVERAGE

05-09	31,332	8,565	27		0	8,565-	27-

NOVA SCOTIA POWER, INC.

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	11,740,902	1,552,760	13	1,166,386	10	386,374-	3-
1994	1,024,547	851,746-	83-	3,265,160-	319-	2,413,414-	236-
1995	1,590,994	1,536,424	97	217,337	14	1,319,087-	83-
1996	3,455,146	1,285,360	37	114,654	3	1,170,706-	34-
1997	3,376,868	1,035,772	31	78,272	2	957,500-	28-
1998	1,202,838	792,019	66	11,368	1	780,651-	65-
1999	641,601	956,403	149	16,877	3	939,526-	146-
2000	2,333,325	885,668	38	15,928	1	869,740-	37-
2001	2,103,362	1,154,401	55	606-	0	1,155,007-	55-
2002	7,745,341	532,572	7		0	532,572-	7-
2003	502,144	1,340,693	267		0	1,340,693-	267-
2004	848,872	705,696	83		0	705,696-	83-
2005	979,775	1,155,607	118	1,019	0	1,154,588-	118-
2006	1,167,022	1,002,847	86		0	1,002,847-	86-
2007	2,243,112	928,138	41		0	928,138-	41-
2008	1,998,048	1,450,529	73	842	0	1,449,687-	73-
2009	2,525,530	1,501,116	59		0	1,501,116-	59-
TOTAL	45,479,427	16,964,259	37	1,643,083-	4-	18,607,342-	41-

THREE-YEAR MOVING AVERAGES

93-95	4,785,481	745,813	16	627,146-	13-	1,372,959-	29-
94-96	2,023,562	656,679	32	977,723-	48-	1,634,402-	81-
95-97	2,807,669	1,285,852	46	136,754	5	1,149,098-	41-
96-98	2,678,284	1,037,717	39	68,098	3	969,619-	36-
97-99	1,740,436	928,065	53	35,506	2	892,559-	51-
98-00	1,392,588	878,030	63	14,724	1	863,306-	62-
99-01	1,692,763	998,824	59	10,733	1	988,091-	58-
00-02	4,060,676	857,547	21	5,107	0	852,440-	21-
01-03	3,450,282	1,009,222	29	202-	0	1,009,424-	29-
02-04	3,032,119	859,654	28		0	859,654-	28-
03-05	776,930	1,067,332	137	340	0	1,066,992-	137-
04-06	998,556	954,717	96	340	0	954,377-	96-
05-07	1,463,303	1,028,864	70	340	0	1,028,524-	70-
06-08	1,802,727	1,127,171	63	281	0	1,126,890-	63-
07-09	2,255,563	1,293,261	57	281	0	1,292,980-	57-

FIVE-YEAR AVERAGE

05-09	1,782,697	1,207,647	68	372	0	1,207,275-	68-

NOVA SCOTIA POWER, INC.

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	6,843,689	1,587,915	23	872,638	13	715,277	10-
1994	218,020	50,241	23	22,540	10	27,701	13-
1995	247,762	484,084	195	171,683	69	312,401	126-
1996	504,510	361,236	72	138,393	27	222,843	44-
1997	2,077,261	226,522	11	92,427	4	134,095	6-
1998	717,827	258,946	36	103,692	14	155,254	22-
1999	297,410	235,338	79	77,072	26	158,266	53-
2000	339,131	256,145	76	114,238	34	141,907	42-
2001	1,610,534	200,370	12	139,935	9	60,435	4-
2002	8,806,413	528,406	6		0	528,406	6-
2003	784,045	665,280	85		0	665,280	85-
2004	3,563,160	575,951	16		0	575,951	16-
2005	1,450,830	819,026	56		0	819,026	56-
2006	823,878	762,304	93		0	762,304	93-
2007	47,735	5,889	12		0	5,889	12-
2008		293,967				293,967	
2009	3,735,232	292,721	8	16,600	0	276,121	7-
TOTAL	32,067,437	7,604,341	24	1,749,218	5	5,855,123	18-

THREE-YEAR MOVING AVERAGES

93-95	2,436,490	707,413	29	355,620	15	351,793	14-
94-96	323,431	298,520	92	110,872	34	187,648	58-
95-97	943,178	357,281	38	134,168	14	223,113	24-
96-98	1,099,866	282,235	26	111,504	10	170,731	16-
97-99	1,030,833	240,269	23	91,064	9	149,205	14-
98-00	451,456	250,143	55	98,334	22	151,809	34-
99-01	749,025	230,618	31	110,415	15	120,203	16-
00-02	3,585,359	328,307	9	84,724	2	243,583	7-
01-03	3,733,664	464,685	12	46,645	1	418,040	11-
02-04	4,384,539	589,879	13		0	589,879	13-
03-05	1,932,678	686,752	36		0	686,752	36-
04-06	1,945,956	719,094	37		0	719,094	37-
05-07	774,148	529,073	68		0	529,073	68-
06-08	290,538	354,053	122		0	354,053	122-
07-09	1,260,989	197,526	16	5,533	0	191,993	15-

FIVE-YEAR AVERAGE

05-09	1,211,535	434,781	36	3,320	0	431,461	36-

NOVA SCOTIA POWER, INC.

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	299,338		0	142	0	142	0
1994	2,461		0		0		0
1995	32,151	25,848	80	14,439	45	11,409	35-
1996	27,997	52,984	189	11,179	40	41,805	149-
1997	196,141	41,085	21	22,493	11	18,592	9-
1998	47,645	26,710	56	56	0	26,654	56-
1999	46,417	11,495	25	149	0	11,346	24-
2000	24,568	22,893	93	198	1	22,695	92-
2001	101,184	21,790	22	50	0	21,740	21-
2002	1,074,093	12,578	1		0	12,578	1-
2003		283,436				283,436	
2004	43,104	17,549	41		0	17,549	41-
2005	221,176	28,146	13		0	28,146	13-
2006	3,540	106,313			0	106,313	
2007	280,445	24,111	9		0	24,111	9-
2008	224,425	33,638	15		0	33,638	15-
2009	145,925	16,286	11		0	16,286	11-
TOTAL	2,770,610	724,862	26	48,706	2	676,156	24-

THREE-YEAR MOVING AVERAGES

93-95	111,317	8,616	8	4,860	4	3,756	3-
94-96	20,870	26,277	126	8,539	41	17,738	85-
95-97	85,430	39,972	47	16,037	19	23,935	28-
96-98	90,594	40,260	44	11,243	12	29,017	32-
97-99	96,734	26,430	27	7,566	8	18,864	20-
98-00	39,543	20,366	52	134	0	20,232	51-
99-01	57,390	18,726	33	132	0	18,594	32-
00-02	399,948	19,087	5	83	0	19,004	5-
01-03	391,759	105,935	27	17	0	105,918	27-
02-04	372,399	104,521	28		0	104,521	28-
03-05	88,093	109,711	125		0	109,711	125-
04-06	89,273	50,669	57		0	50,669	57-
05-07	168,387	52,857	31		0	52,857	31-
06-08	169,470	54,687	32		0	54,687	32-
07-09	216,931	24,678	11		0	24,678	11-

FIVE-YEAR AVERAGE

05-09	175,102	41,699	24		0	41,699	24-

NOVA SCOTIA POWER, INC.

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	6,374,687	6,147	0	31,834	0	25,687	0
1994	1,522,091	29,931	2	39,163	3	9,232	1
1995	1,140,984	707,353	62	451,438	40	255,915	22
1996	1,855,718	802,148	43	611,415	33	190,733	10
1997	2,257,819	736,588	33	312,815	14	423,773	19
1998	1,486,533	700,226	47	145,284	10	554,942	37
1999	1,193,309	478,148	40	180,258	15	297,890	25
2000	2,052,678	586,121	29	155,675	8	430,446	21
2001	1,410,202	729,540	52	88,391	6	641,149	45
2002	459,900	31,591	7		0	31,591	7
2003		17,478				17,478	
2004	167,014	2,983	2		0	2,983	2
2005	118,593	4,825	4	891	1	3,934	3
2006	25,854	31,585	122		0	31,585	122
2007	2,923,702	749,455	26		0	749,455	26
2008	3,002,735	1,161,589	39	16,273	1	1,145,316	38
2009	2,465,762	1,269,321	51	26,872	1	1,242,449	50
TOTAL	28,457,581	8,045,029	28	2,060,309	7	5,984,720	21

THREE-YEAR MOVING AVERAGES

93-95	3,012,587	247,810	8	174,145	6	73,665	2
94-96	1,506,264	513,144	34	367,339	24	145,805	10
95-97	1,751,507	748,696	43	458,556	26	290,140	17
96-98	1,866,690	746,321	40	356,505	19	389,816	21
97-99	1,645,887	638,321	39	212,786	13	425,535	26
98-00	1,577,507	588,165	37	160,406	10	427,759	27
99-01	1,552,063	597,936	39	141,441	9	456,495	29
00-02	1,307,593	449,084	34	81,355	6	367,729	28
01-03	623,367	259,536	42	29,464	5	230,072	37
02-04	208,971	17,350	8		0	17,350	8
03-05	95,202	8,429	9	297	0	8,132	9
04-06	103,820	13,131	13	297	0	12,834	12
05-07	1,022,716	261,955	26	297	0	261,658	26
06-08	1,984,097	647,543	33	5,424	0	642,119	32
07-09	2,797,400	1,060,122	38	14,382	1	1,045,740	37

FIVE-YEAR AVERAGE

05-09	1,707,329	643,355	38	8,807	1	634,548	37

NOVA SCOTIA POWER, INC.

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,732,056	1,915	0	1,643	0	272-	0
1994	134,907	3,670	3	100	0	3,570-	3-
1995	86,794	503,338	580	28,284	33	475,054-	547-
1996	298,198	483,631	162	17,093	6	466,538-	156-
1997	701,957	460,305	66	14,380	2	445,925-	64-
1998	35,050	453,009		22,676	65	430,333-	
1999	284,529	447,810	157	16,489	6	431,321-	152-
2000	341,572	444,231	130	9,421	3	434,810-	127-
2001	466,861	552,473	118	8,637	2	543,836-	116-
2002	3,007,871	418,570	14		0	418,570-	14-
2003	27,001	419,361			0	419,361-	
2004	101,524	371,813	366		0	371,813-	366-
2005	60,284	395,627	656		0	395,627-	656-
2006	42,311	419,088	990		0	419,088-	990-
2007	319,035	515,600	162		0	515,600-	162-
2008	254,371	683,137	269	6,403	3	676,734-	266-
2009	270,352	636,598	235	2,272	1	634,326-	235-
TOTAL	8,164,673	7,210,176	88	127,398	2	7,082,778-	87-

THREE-YEAR MOVING AVERAGES

93-95	651,252	169,641	26	10,009	2	159,632-	25-
94-96	173,300	330,213	191	15,159	9	315,054-	182-
95-97	362,316	482,425	133	19,919	5	462,506-	128-
96-98	345,068	465,648	135	18,050	5	447,598-	130-
97-99	340,512	453,708	133	17,848	5	435,860-	128-
98-00	220,384	448,350	203	16,195	7	432,155-	196-
99-01	364,321	481,505	132	11,516	3	469,989-	129-
00-02	1,272,101	471,758	37	6,019	0	465,739-	37-
01-03	1,167,244	463,468	40	2,879	0	460,589-	39-
02-04	1,045,465	403,248	39		0	403,248-	39-
03-05	62,936	395,600	629		0	395,600-	629-
04-06	68,040	395,509	581		0	395,509-	581-
05-07	140,543	443,438	316		0	443,438-	316-
06-08	205,239	539,275	263	2,134	1	537,141-	262-
07-09	281,252	611,778	218	2,892	1	608,886-	216-

FIVE-YEAR AVERAGE

05-09	189,270	530,010	280	1,735	1	528,275-	279-

NOVA SCOTIA POWER, INC.

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT		GROSS SALVAGE AMOUNT PCT		NET SALVAGE AMOUNT PCT	
1993	4,905,954		0		0		0
1994	255,385		0		0		0
1995	210,870		0		0		0
1996	1,851,323		0		0		0
1997	1,113,605		0		0		0
1998	578,727		0		0		0
1999	1,206,840	2,197	0		0	2,197-	0
2000	354,923		0		0		0
2001	486,570		0		0		0
2002	1,173,339		0		0		0
2003	110,161		0		0		0
2004	256,207	2,114	1		0	2,114-	1-
2005	431,908	767	0		0	767-	0
2006	357,046		0	1,493	0	1,493	0
2007	612,795		0	757	0	757	0
2008	950,300	567	0		0	567-	0
2009	948,927	967	0		0	967-	0
TOTAL	15,804,880	6,612	0	2,250	0	4,362-	0

THREE-YEAR MOVING AVERAGES

93-95	1,790,736		0		0		0
94-96	772,526		0		0		0
95-97	1,058,599		0		0		0
96-98	1,181,218		0		0		0
97-99	966,391	732	0		0	732-	0
98-00	713,497	732	0		0	732-	0
99-01	682,778	732	0		0	732-	0
00-02	671,611		0		0		0
01-03	590,023		0		0		0
02-04	513,236	705	0		0	705-	0
03-05	266,092	961	0		0	961-	0
04-06	348,387	961	0	498	0	463-	0
05-07	467,250	256	0	750	0	494	0
06-08	640,047	189	0	750	0	561	0
07-09	837,341	511	0	252	0	259-	0

FIVE-YEAR AVERAGE

05-09	660,195	460	0	450	0	10-	0

NOVA SCOTIA POWER, INC.

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	2,344,164	9,837	0	1,787	0	8,050-	0
1994	195,218	121,427-	62-	8,742-	4-	112,685	58
1995	178,746	202,204	113	11,044	6	191,160-	107-
1996	600,055	221,801	37	8,926	1	212,875-	35-
1997	811,596	492,143	61	7,736	1	484,407-	60-
1998	541,904	183,526	34	9,307	2	174,219-	32-
1999	408,866	156,283	38	1,306	0	154,977-	38-
2000	292,664	131,794	45	461	0	131,333-	45-
2001	666,248	168,686	25	676	0	168,010-	25-
2002	1,803,602	137,950	8		0	137,950-	8-
2003	4,674	148,081			0	148,081-	
2004	1,166,220	204,498	18		0	204,498-	18-
2005	432,993	192,773	45		0	192,773-	45-
2006	213,345	191,735	90		0	191,735-	90-
2007	263,496	220,492	84		0	220,492-	84-
2008	110,019	275,763	251	2,832	3	272,931-	248-
2009	126,909	271,986	214	1,435	1	270,551-	213-
TOTAL	10,160,719	3,088,125	30	36,768	0	3,051,357-	30-

THREE-YEAR MOVING AVERAGES

93-95	906,043	30,205	3	1,363	0	28,842-	3-
94-96	324,673	100,859	31	3,743	1	97,116-	30-
95-97	530,132	305,383	58	9,235	2	296,148-	56-
96-98	651,185	299,157	46	8,656	1	290,501-	45-
97-99	587,455	277,317	47	6,116	1	271,201-	46-
98-00	414,478	157,201	38	3,691	1	153,510-	37-
99-01	455,926	152,254	33	814	0	151,440-	33-
00-02	920,838	146,143	16	379	0	145,764-	16-
01-03	824,841	151,573	18	225	0	151,348-	18-
02-04	991,499	163,510	16		0	163,510-	16-
03-05	534,629	181,784	34		0	181,784-	34-
04-06	604,186	196,335	32		0	196,335-	32-
05-07	303,278	201,667	66		0	201,667-	66-
06-08	195,620	229,330	117	944	0	228,386-	117-
07-09	166,808	256,080	154	1,422	1	254,658-	153-

FIVE-YEAR AVERAGE

05-09	229,353	230,550	101	853	0	229,697-	100-

NOVA SCOTIA POWER, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		6,373				6,373-	
1994		10,828		3,000-		13,828-	
1995		18,386				18,386-	
1996	1,172,279	29,399	3		0	29,399-	3-
1997		531,125				531,125-	
1998		6,753				6,753-	
1999		5,543				5,543-	
2000				57,395		57,395	
2001							
2002		3,958				3,958-	
2003	4,500	171,609			0	171,609-	
2004	419,911	4,291	1		0	4,291-	1-
2005	200,000		0	153,657	77	153,657	77
2006	1,135,868	117,650	10		0	117,650-	10-
2007	430,871		0	5,051	1	5,051	1
2008	318,292		0		0		0
2009	308,572		0		0		0
TOTAL	3,990,293	905,915	23	213,103	5	692,812-	17-

THREE-YEAR MOVING AVERAGES

93-95		11,862		1,000-		12,862-	
94-96	390,760	19,538	5	1,000-	0	20,538-	5-
95-97	390,760	192,970	49		0	192,970-	49-
96-98	390,760	189,092	48		0	189,092-	48-
97-99		181,140				181,140-	
98-00		4,099		19,132		15,033	
99-01		1,848		19,132		17,284	
00-02		1,319		19,132		17,813	
01-03	1,500	58,522			0	58,522-	
02-04	141,470	59,953	42		0	59,953-	42-
03-05	208,137	58,633	28	51,219	25	7,414-	4-
04-06	585,260	40,647	7	51,219	9	10,572	2
05-07	588,913	39,217	7	52,903	9	13,686	2
06-08	628,344	39,217	6	1,684	0	37,533-	6-
07-09	352,578		0	1,684	0	1,684	0

FIVE-YEAR AVERAGE

05-09	478,721	23,530	5	31,742	7	8,212	2

NOVA SCOTIA POWER, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT		GROSS SALVAGE AMOUNT PCT		NET SALVAGE AMOUNT PCT	
1993		15,655		239,346		223,691	
1994		2,828		466,182		463,354	
1995	5,073,892	51,567	1	580,961	11	529,394	10
1996	2,838,512	21,398	1	321,679	11	300,281	11
1997	4,111,486	39,340	1	315,378	8	276,038	7
1998	2,916,977	14,327	0	259,048	9	244,721	8
1999	1,855,649	12,870	1	269,468	15	256,598	14
2000	2,141,110	23,555	1	264,480	12	240,925	11
2001	2,217,181	18,185	1	291,145	13	272,960	12
2002	4,490,812		0	405,950	9	405,950	9
2003	3,073,004		0	254,610	8	254,610	8
2004	2,488,694		0	385,516	15	385,516	15
2005	4,660,349		0	346,845	7	346,845	7
2006	2,567,576		0	288,184	11	288,184	11
2007	4,105,720		0	156,111	4	156,111	4
2008	4,077,190		0	248,762	6	248,762	6
2009	1,696,469		0	161,208	10	161,208	10
TOTAL	48,314,621	199,725	0	5,254,873	11	5,055,148	10

THREE-YEAR MOVING AVERAGES

93-95	1,691,297	23,350	1	428,830	25	405,480	24
94-96	2,637,468	25,264	1	456,274	17	431,010	16
95-97	4,007,963	37,435	1	406,006	10	368,571	9
96-98	3,288,992	25,022	1	298,702	9	273,680	8
97-99	2,961,371	22,179	1	281,298	9	259,119	9
98-00	2,304,579	16,917	1	264,332	11	247,415	11
99-01	2,071,313	18,203	1	275,031	13	256,828	12
00-02	2,949,701	13,913	0	320,525	11	306,612	10
01-03	3,260,332	6,062	0	317,235	10	311,173	10
02-04	3,350,837		0	348,692	10	348,692	10
03-05	3,407,349		0	328,990	10	328,990	10
04-06	3,238,873		0	340,182	11	340,182	11
05-07	3,777,882		0	263,713	7	263,713	7
06-08	3,583,495		0	231,019	6	231,019	6
07-09	3,293,126		0	188,694	6	188,694	6

FIVE-YEAR AVERAGE

05-09	3,421,461		0	240,222	7	240,222	7

NOVA SCOTIA POWER, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	230,474		0		0		0
1994							
1995							
1996	131,500	11,095	8		0	11,095-	8-
1997	1,423,739	5,065	0	12,022	1	6,957	0
1998	424,880		0		0		0
1999	98,360		0		0		0
2000	236,272	301	0		0	301-	0
2001							
2002	292,885	11,932	4		0	11,932-	4-
2003	1,142,439	21,737	2		0	21,737-	2-
2004	27,200	3,440	13		0	3,440-	13-
2005	420,000		0		0		0
2006	143,000		0		0		0
2007	234,090		0		0		0
2008	152,288		0		0		0
2009	486,122		0		0		0
TOTAL	5,443,249	53,570	1	12,022	0	41,548-	1-

THREE-YEAR MOVING AVERAGES

93-95	76,825		0		0		0
94-96	43,833	3,698	8		0	3,698-	8-
95-97	518,413	5,387	1	4,007	1	1,380-	0
96-98	660,040	5,387	1	4,007	1	1,380-	0
97-99	648,993	1,688	0	4,007	1	2,319	0
98-00	253,171	100	0		0	100-	0
99-01	111,544	100	0		0	100-	0
00-02	176,386	4,078	2		0	4,078-	2-
01-03	478,441	11,223	2		0	11,223-	2-
02-04	487,508	12,370	3		0	12,370-	3-
03-05	529,880	8,392	2		0	8,392-	2-
04-06	196,733	1,147	1		0	1,147-	1-
05-07	265,697		0		0		0
06-08	176,459		0		0		0
07-09	290,833		0		0		0

FIVE-YEAR AVERAGE

05-09	287,100		0		0		0

NOVA SCOTIA POWER, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	990,118	4,790	0	0		4,790-	0
1994		1,339				1,339-	
1995							
1996	665,544		0	0			0
1997	849,505		0	0			0
1998	266,549	3,745	1	0		3,745-	1-
1999							
2000							
2001							
2002	974,419		0	0			0
2003							
2004	15,500		0	0			0
2005							
2006							
2007	9,649		0	0			0
2008	442,191		0	0			0
2009	14,060		0	0			0
TOTAL	4,227,535	9,874	0	0		9,874-	0

THREE-YEAR MOVING AVERAGES

93-95	330,039	2,043	1	0		2,043-	1-
94-96	221,848	446	0	0		446-	0
95-97	505,016		0	0			0
96-98	593,866	1,248	0	0		1,248-	0
97-99	372,018	1,248	0	0		1,248-	0
98-00	88,850	1,248	1	0		1,248-	1-
99-01							
00-02	324,806		0	0			0
01-03	324,806		0	0			0
02-04	329,973		0	0			0
03-05	5,167		0	0			0
04-06	5,167		0	0			0
05-07	3,216		0	0			0
06-08	150,613		0	0			0
07-09	155,300		0	0			0

FIVE-YEAR AVERAGE

05-09	93,180		0	0			0

APPENDIX C
DETAILED DEPRECIATION CALCULATIONS

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 1-2 INTERIM SURVIVOR CURVE.. IOWA 60-L2 PROBABLE RETIREMENT YEAR.. 6-2026 NET SALVAGE PERCENT.. -9						
1980	95,565,466.78	70,676,874	71,844,012	32,322,347	13.98	2,312,042
1981	59,738,536.00	43,425,196	44,142,308	20,972,696	14.24	1,472,802
1982	118,124.00	84,631	86,029	42,726	14.34	2,979
1983	4,125,133.00	2,907,369	2,955,380	1,541,015	14.48	106,424
1984	210,384.00	146,191	148,605	80,714	14.50	5,566
1985	253,989.00	172,975	175,831	101,017	14.71	6,867
1986	124,812.00	83,450	84,828	51,217	14.81	3,458
1991	3,542,942.00	2,114,725	2,149,647	1,712,160	15.28	112,052
1992	229,962.00	133,350	135,552	115,107	15.39	7,479
1995	366,590.00	192,359	195,536	204,047	15.62	13,063
1997	454,351.00	219,145	222,764	272,479	15.75	17,300
1998	293,381.00	134,598	136,821	182,964	15.82	11,565
1999	1,140,389.95	495,967	504,157	738,868	15.82	46,705
2000	1,560,309.27	636,586	647,098	1,053,639	15.88	66,350
2001	1,388,662.91	526,294	534,985	978,658	15.95	61,358
2002	994,064.81	346,188	351,905	731,626	15.97	45,813
2003	2,115,349.76	665,434	676,423	1,629,308	16.02	101,705
2004	12,996.29	3,608	3,668	10,498	16.10	652
2005	1,287,498.74	306,356	311,415	1,091,959	16.12	67,739
2006	297,802.47	57,715	58,668	265,937	16.19	16,426
2007	5,541,095.52	806,313	819,628	5,220,166	16.23	321,637
2008	402,538.84	37,076	37,688	401,079	16.26	24,667
2009	5,009,693.86	162,725	165,413	5,295,153	16.31	324,657
184,774,073.20 124,335,125 126,388,361 75,015,380						5,149,306

LINGAN 3-4
INTERIM SURVIVOR CURVE.. IOWA 60-L2
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. -9

1984	116,751,966.09	75,935,829	73,701,311	53,558,332	17.24	3,106,632
1985	94,221,719.00	60,142,100	58,372,335	44,329,339	17.34	2,556,479
1986	686,544.00	429,094	416,467	331,866	17.48	18,985
1987	256,767.00	156,815	152,200	127,676	17.66	7,230
1988	426,850.00	254,082	246,605	218,662	17.87	12,236
1989	117,664.00	68,103	66,099	62,155	18.11	3,432
1994	65,829.00	32,476	31,520	40,234	18.75	2,146

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 3-4						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -9						
1996	814,892.00	369,327	358,459	529,773	18.97	27,927
1997	204,270.00	88,238	85,641	137,013	19.04	7,196
1998	328,548.00	134,258	130,307	227,810	19.17	11,884
1999	2,531,081.05	973,332	944,691	1,814,187	19.26	94,195
2000	1,634,234.12	585,518	568,288	1,213,027	19.40	62,527
2001	1,685,517.48	559,064	542,613	1,294,601	19.43	66,629
2002	1,557,903.70	471,227	457,361	1,240,754	19.53	63,531
2003	870,845.26	236,356	229,401	719,820	19.61	36,707
2004	167,272.84	39,820	38,648	143,679	19.69	7,297
2006	4,743,255.35	774,488	751,698	4,418,450	19.86	222,480
2007	6,427,791.47	781,202	758,214	6,248,079	19.92	313,659
2008	3,103,015.54	236,084	229,137	3,153,150	20.00	157,658
2009	2,458,600.11	65,121	63,205	2,616,669	20.08	130,312

239,054,566.01 142,332,534 138,144,200 122,425,276 6,909,142

LINGAN - COMMON

INTERIM SURVIVOR CURVE.. IOWA 60-L2

PROBABLE RETIREMENT YEAR.. 6-2030

NET SALVAGE PERCENT.. -9

1987	455,027.03	277,897	107,642	388,337	17.66	21,990
1988	259,330.00	154,366	59,793	222,877	17.87	12,472
1989	786.00	455	176	681	18.11	38
1990	1,501,298.00	845,699	327,576	1,308,839	18.23	71,796
1991	296,395.00	161,988	62,745	260,326	18.40	14,148
1992	953,806.00	505,789	195,914	843,735	18.47	45,681
1993	179,356.00	91,943	35,614	159,884	18.59	8,601
1994	1,407,100.00	694,170	268,882	1,264,857	18.75	67,459
1995	5,356,440.00	2,539,756	983,757	4,854,763	18.83	257,821
1996	1,605,245.00	727,532	281,805	1,467,912	18.97	77,381
1997	6,879,563.00	2,971,744	1,151,085	6,347,639	19.04	333,384
1998	2,758,181.00	1,127,106	436,577	2,569,840	19.17	134,055
1999	1,764,246.00	678,444	262,791	1,660,237	19.26	86,201
2000	1,294,968.88	463,965	179,714	1,231,802	19.40	63,495
2001	8,616,897.24	2,858,113	1,107,071	8,285,347	19.43	426,420
2002	5,038,969.26	1,524,162	590,374	4,902,102	19.53	251,004
2003	5,318,644.26	1,443,533	559,143	5,238,179	19.61	267,118

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN - COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -9						
2004	11,196,905.31	2,665,490	1,032,459	11,172,168	19.69	567,403
2005	7,254,081.14	1,465,948	567,825	7,339,123	19.77	371,225
2006	8,109,112.68	1,324,072	512,870	8,326,063	19.86	419,238
2007	6,935,575.73	842,915	326,497	7,233,281	19.92	363,117
2008	14,592,996.46	1,110,264	430,054	15,476,312	20.00	773,816
2009	8,138,663.44	215,569	83,499	8,787,644	20.08	437,632

99,913,587.43	24,690,920	9,563,863	99,341,948		5,071,495

POINT ACONI

INTERIM SURVIVOR CURVE.. IOWA 60-L2

PROBABLE RETIREMENT YEAR.. 6-2039

NET SALVAGE PERCENT.. -6

1994	422,481,322.25	172,862,458	153,504,379	294,325,823	24.66	11,935,354
1995	4,827,348.00	1,884,587	1,673,541	3,443,448	24.87	138,458
1996	46,158.00	17,041	15,133	33,794	25.26	1,338
1997	6,192,082.00	2,165,990	1,923,431	4,640,176	25.38	182,828
1998	5,866,943.00	1,924,146	1,708,670	4,510,290	25.67	175,703
1999	2,798,246.22	856,622	760,693	2,205,448	25.86	85,284
2000	4,710,872.00	1,333,271	1,183,964	3,809,560	26.09	146,016
2001	10,466,056.52	2,706,941	2,403,803	8,690,217	26.34	329,925
2002	9,786,243.30	2,287,339	2,031,190	8,342,228	26.51	314,682
2003	3,462,616.87	718,292	637,854	3,032,520	26.72	113,493
2004	14,254,385.46	2,559,574	2,272,938	12,836,711	26.97	475,963
2005	2,549,816.77	384,339	341,299	2,361,507	27.15	86,980
2006	2,743,602.59	329,792	292,860	2,615,359	27.36	95,591
2007	5,105,619.17	450,816	400,331	5,011,625	27.53	182,042
2008	4,036,247.37	219,483	194,904	4,083,518	27.74	147,207
2009	5,624,464.96	104,930	93,179	5,868,754	27.91	210,274

504,952,024.48	190,805,621	169,438,169	365,810,978		14,621,138

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POINT TUPPER 1						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -23						
1970	5,674,892.94	5,128,293	2,109,937	4,870,181	14.26	341,527
1972	39,206.00	34,904	14,361	33,862	14.31	2,366
1973	39,272.00	34,557	14,218	34,087	14.52	2,348
1974	1,253,220.00	1,094,437	450,285	1,091,176	14.50	75,254
1975	102,584.00	88,375	36,360	89,818	14.76	6,085
1976	5,089.00	4,341	1,786	4,473	14.81	302
1977	138,346.00	116,700	48,014	122,152	14.89	8,204
1978	33,228.00	27,682	11,389	29,481	15.01	1,964
1979	6,259.00	5,143	2,116	5,583	15.16	368
1980	1,259,031.00	1,018,829	419,177	1,129,431	15.34	73,627
1981	33,785.00	26,886	11,062	30,494	15.55	1,961
2001	191,218.00	76,181	31,343	203,855	17.75	11,485
2002	160,118.92	58,355	24,009	172,937	17.82	9,705
2003	303,373.67	99,706	41,022	332,128	17.83	18,627
2004	267,853.43	77,390	31,841	297,619	17.92	16,608
2005	378.34	93	38	427	17.97	24
	9,507,855.30	7,891,872	3,246,958	8,447,704		570,455

POINT TUPPER 2
INTERIM SURVIVOR CURVE.. IOWA 60-L2
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. -23

1974	13,176,196.72	11,506,773	10,534,531	5,672,191	14.50	391,186
1975	335,608.00	289,124	264,695	148,103	14.76	10,034
1976	87,697.00	74,806	68,485	39,382	14.81	2,659
1977	5,569.00	4,698	4,301	2,549	14.89	171
1978	45,471.00	37,881	34,680	21,249	15.01	1,416
1979	6,406.00	5,263	4,818	3,061	15.16	202
1980	111,198.00	89,983	82,380	54,394	15.34	3,546
1981	6,729.00	5,355	4,903	3,374	15.55	217
1982	1,887.00	1,481	1,356	965	15.60	62
1984	764,056.00	579,944	530,943	408,846	15.82	25,844
1985	424,805.00	316,223	289,504	233,006	15.98	14,581
1987	173,286.00	123,260	112,845	100,297	16.41	6,112
1988	92,674,731.00	64,461,299	59,014,767	54,975,152	16.52	3,327,794
1989	1,658,237.00	1,124,857	1,029,814	1,009,818	16.67	60,577

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POINT TUPPER 2						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -23						
1990	158,098.00	104,659	95,816	98,645	16.73	5,896
1992	322,222.00	201,139	184,144	212,189	16.98	12,496
1993	814,861.00	492,821	451,181	551,098	17.06	32,304
1994	380,667.00	222,077	203,313	264,907	17.18	15,419
1995	1,104,437.00	620,543	568,111	790,347	17.24	45,844
1996	393,932.00	211,936	194,029	290,507	17.36	16,734
1997	7,335,638.00	3,767,034	3,448,746	5,574,089	17.44	319,615
1998	551,956.00	269,390	246,628	432,278	17.48	24,730
1999	391,044.00	179,792	164,601	316,383	17.59	17,987
2000	1,252,024.64	538,381	492,892	1,047,098	17.67	59,259
2001	531,121.50	211,597	193,719	459,560	17.75	25,891
2002	1,477,751.56	538,565	493,060	1,324,574	17.82	74,331
2003	777,700.25	255,596	234,000	722,571	17.83	40,526
2004	1,762,991.14	509,376	466,337	1,702,142	17.92	94,986
2005	3,576,651.36	881,176	806,723	3,592,558	17.97	199,920
2006	6,925,486.49	1,383,380	1,266,494	7,251,854	18.05	401,765
2007	1,555,488.64	232,077	212,468	1,700,783	18.12	93,862
2008	5,352,270.91	502,964	460,467	6,122,826	18.15	337,346
2009	5,712,073.57	188,293	172,384	6,853,466	18.19	376,771
	149,848,291.78	89,931,743	82,333,135	101,980,262		6,040,083

TRENTON 5

INTERIM SURVIVOR CURVE.. IOWA 60-L2

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. -14

1969	18,654,574.97	16,279,288	17,113,005	4,153,210	12.41	334,666
1972	144,671.92	123,084	129,388	35,538	12.75	2,787
1973	1,473,527.00	1,244,747	1,308,495	371,326	12.76	29,101
1975	28,911.00	23,994	25,223	7,736	12.89	600
1976	2.00	2	2			
1981	19,656.00	15,199	15,977	6,431	13.52	476
1983	582,772.00	438,411	460,863	203,497	13.66	14,897
1984	168,151.00	124,159	130,518	61,174	13.87	4,411
1985	85,103.00	61,800	64,965	32,052	13.96	2,296
1986	14,351.00	10,266	10,792	5,568	13.95	399
1987	3,363,630.00	2,355,557	2,476,193	1,358,345	14.13	96,132

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRENTON 5						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -14						
1988	143,661.00	98,592	103,641	60,133	14.21	4,232
1989	102,874.00	69,005	72,539	44,737	14.34	3,120
1990	1,424,561.00	934,287	982,135	641,865	14.40	44,574
1991	991,619.00	633,728	666,183	464,263	14.50	32,018
1992	1,766,612.00	1,099,610	1,155,925	858,013	14.55	58,970
1993	390,131.00	235,584	247,649	197,100	14.65	13,454
1994	6,614,197.00	3,868,869	4,067,006	3,473,179	14.71	236,110
1995	794,533.00	449,170	472,173	433,595	14.74	29,416
1996	566,090.00	307,570	323,322	322,021	14.83	21,714
1997	1,383,687.00	721,662	758,621	818,782	14.82	55,248
1999	7,819,111.00	3,678,720	3,867,119	5,046,668	14.94	337,796
2000	1,717,399.69	758,857	797,721	1,160,115	15.01	77,289
2001	1,480,717.18	609,881	641,115	1,046,903	15.03	69,654
2002	3,020,295.80	1,144,154	1,202,750	2,240,387	15.07	148,665
2003	1,234,051.97	423,453	445,139	961,680	15.10	63,687
2004	1,891,202.35	573,919	603,311	1,552,660	15.16	102,418
2005	1,944,992.49	506,873	532,832	1,684,459	15.19	110,893
2006	2,302,198.41	490,520	515,641	2,108,865	15.23	138,468
2007	1,878,399.16	301,506	316,947	1,824,428	15.26	119,556
2008	1,011,264.09	102,949	108,221	1,044,620	15.31	68,231
2009	48,543,919.03	1,748,746	1,838,306	53,501,762	15.35	3,485,457
	111,556,866.06	39,434,162	41,453,717	85,721,112		5,706,735

TRENTON 6
INTERIM SURVIVOR CURVE.. IOWA 60-L2
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. -14

1992	244,187,824.31	120,341,132	97,504,726	180,869,394	22.98	7,870,731
1996	790,610.00	324,917	263,260	638,035	23.95	26,640
1997	189,215.00	73,620	59,650	156,055	24.13	6,467
1998	6,967.00	2,549	2,065	5,877	24.34	241
1999	47,072.00	16,061	13,013	40,649	24.59	1,653
2000	5,172.00	1,636	1,326	4,570	24.75	185
2001	1,643,125.00	476,158	385,800	1,487,363	24.94	59,638
2002	212,755.95	55,663	45,100	197,442	25.18	7,841
2003	105,942.44	24,650	19,972	100,802	25.35	3,976

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TRENTON 6						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -14						
2004	186,409.11	37,762	30,596	181,910	25.46	7,145
2005	2,620,847.91	446,372	361,667	2,626,100	25.62	102,502
2006	128,778.65	17,529	14,203	132,605	25.82	5,136
2007	1,156,807.07	115,787	93,815	1,224,945	25.99	47,131
2008	5,561,197.79	344,249	278,923	6,060,842	26.12	232,038
2009	205,301.15	4,377	3,546	230,497	26.31	8,761

257,048,025.38	122,282,462	99,077,662	193,957,086	8,380,085

TRENTON - COMMON

INTERIM SURVIVOR CURVE.. IOWA 60-L2
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. -14

1957	8,685.00	7,485	9,901
1958	3,172.00	2,719	3,616
1960	225.70	192	257
1961	21,332.00	18,047	24,318
1962	6,344.00	5,325	7,232
1963	6,758.00	5,625	7,704
1964	1,100.00	907	1,254
1967	10,983.00	8,833	12,521
1969	6,404.00	5,056	7,301
1972	80,131.00	61,323	91,349
1973	60,175.00	45,571	68,600
1974	98,135.00	73,479	111,874
1975	31,505.00	23,295	35,916
1976	2.00	1	2
1977	876.00	630	999
1980	94,706.00	64,660	107,965
1982	417,335.00	273,468	475,762
1983	62,055.00	39,743	70,743
1984	26,301.00	16,515	29,983
1985	112,784.00	68,993	128,574
1986	8,400.00	5,019	9,576
1987	68,662.00	39,803	78,275
1988	191,586.00	108,003	218,408
1991	166,917.00	85,191	190,285

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TRENTON - COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -14						
1993	93,327.00	44,068	106,393			
1994	292,709.00	132,408	333,688			
1995	467,381.00	201,670	532,814			
1996	930,061.00	382,227	1,060,270			
1997	739,475.00	287,716	843,002			
1998	968,433.00	354,278	1,104,014			
1999	442,201.61	150,880	504,110			
2000	241,003.72	76,214	274,744			
2001	189,476.48	54,908	216,003			
2002	1,964,111.43	513,870	2,239,087			
2003	2,071,768.17	482,047	2,361,816			
2004	3,448,259.53	698,542	3,733,306	197,710	25.46	7,766
2005	652,117.26	111,066	593,584	149,830	25.62	5,848
2006	941,393.97	128,139	684,829	388,360	25.82	15,041
2007	1,539,298.13	154,071	823,421	931,379	25.99	35,836
2008	1,331,754.64	82,438	440,584	1,077,616	26.12	41,256
2009	978,493.51	20,860	111,485	1,003,998	26.31	38,160
	18,775,838.15	4,835,285	17,655,565	3,748,893		143,907

TUFTS COVE 1

INTERIM SURVIVOR CURVE.. IOWA 60-L2

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -13

1966	13,648,781.39	12,747,211	11,555,668	3,867,455	9.13	423,599
1967	621,918.00	579,432	525,270	177,497	9.05	19,613
1968	275,795.00	256,081	232,144	79,504	9.01	8,824
1969	274,220.00	252,264	228,684	81,185	9.25	8,777
1970	15,596.00	14,271	12,937	4,686	9.28	505
1972	1,828.00	1,658	1,503	563	9.23	61
1974	166,867.00	149,283	135,329	53,231	9.34	5,699
1975	31,482.00	27,983	25,367	10,208	9.36	1,091
1978	178,972.00	155,440	140,910	61,328	9.48	6,469
1981	500.00	422	383	182	9.67	19
1992	773,317.00	553,583	501,837	372,011	10.12	36,760
1993	41,719.00	29,172	26,445	20,697	10.17	2,035
1996	192,866.00	123,876	112,297	105,642	10.25	10,307

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TUFTS COVE 1						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -13						
1999	504,712.00	288,071	261,144	309,181	10.29	30,047
2000	75,385.00	40,787	36,974	48,211	10.34	4,663
2001	5,601,369.82	2,857,158	2,590,086	3,739,462	10.33	362,000
2002	329.00	156	141	231	10.36	22
2003	379,084.33	165,135	149,699	278,666	10.36	26,898
2005	9,081,621.37	3,099,194	2,809,498	7,452,734	10.40	716,609
2006	385.42	109	99	337	10.43	32
2007	239,009.70	52,207	47,327	222,754	10.44	21,337
2008	695,333.14	98,687	89,462	696,264	10.45	66,628
2009	30,218.02	1,557	1,411	32,735	10.46	3,130
	32,831,309.19	21,493,737	19,484,615	17,614,764		1,755,125

TUFTS COVE 2
INTERIM SURVIVOR CURVE.. IOWA 60-L2
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -13

1973	11,687,187.48	10,508,429	10,306,440	2,900,082	9.37	309,507
1975	13,864.00	12,323	12,086	3,580	9.36	382
1976	4,959.00	4,374	4,290	1,314	9.42	139
1978	178,972.00	155,440	152,452	49,786	9.48	5,252
1992	411,752.00	294,755	289,089	176,191	10.12	17,410
1993	461,765.00	322,886	316,680	205,114	10.17	20,169
1994	4,686,482.00	3,193,322	3,131,941	2,163,784	10.21	211,928
1995	163,351.00	108,131	106,053	78,534	10.25	7,662
1996	38,930.00	25,004	24,523	19,468	10.25	1,899
1997	43,987.00	27,278	26,754	22,951	10.28	2,233
1998	946,646.00	564,700	553,846	515,864	10.29	50,133
1999	83,877.00	47,874	46,954	47,827	10.29	4,648
2000	5,902,913.00	3,193,736	3,132,347	3,537,945	10.34	342,161
2001	202,672.00	103,379	101,392	127,627	10.33	12,355
2002	1,499,824.44	711,817	698,135	996,667	10.36	96,203
2003	907,874.97	395,484	387,882	638,017	10.36	61,585
2004	1,879,650.04	734,906	720,780	1,403,225	10.40	134,925
2005	24,328.95	8,302	8,142	19,350	10.40	1,861
2006	1,456,241.60	413,527	405,579	1,239,974	10.43	118,885
2007	45,856.19	10,016	9,823	41,994	10.44	4,022

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TUFTS COVE 2						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -13						
2008	998,745.53	141,750	139,025	989,557	10.45	94,694
2009	55,949.17	2,883	2,828	60,395	10.46	5,774
	31,695,828.37	20,980,316	20,577,041	15,239,246		1,503,827
TUFTS COVE 3						
INTERIM SURVIVOR CURVE.. IOWA 60-L2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -13						
1977	30,181,542.27	26,380,328	25,200,161	8,904,982	9.52	935,397
1978	40,897.00	35,520	33,931	12,283	9.48	1,296
1979	38,810.00	33,440	31,944	11,911	9.50	1,254
1984	4,009.00	3,269	3,123	1,407	9.83	143
1985	96,330.00	77,612	74,140	34,713	9.86	3,521
1986	3,543.00	2,813	2,687	1,317	9.94	132
1987	60,298.00	47,219	45,107	23,030	9.97	2,310
1992	375,251.00	268,625	256,608	167,426	10.12	16,544
1993	16,795.00	11,744	11,219	7,759	10.17	763
1994	1,208,563.00	823,503	786,662	579,014	10.21	56,710
1995	13,162.00	8,713	8,323	6,550	10.25	639
1996	116,298.00	74,697	71,355	60,062	10.25	5,860
1997	221,049.00	137,082	130,949	118,836	10.28	11,560
1998	1,310,257.00	781,604	746,638	733,952	10.29	71,327
1999	288,746.00	164,806	157,433	168,850	10.29	16,409
2000	6,832,737.00	3,696,811	3,531,428	4,189,565	10.34	405,180
2001	293,257.00	149,585	142,893	188,487	10.33	18,247
2002	489,122.08	232,137	221,752	330,956	10.36	31,946
2003	1,446,432.18	630,088	601,900	1,032,568	10.36	99,669
2004	1,433,409.57	560,434	535,362	1,084,391	10.40	104,268
2005	11,172,002.56	3,812,558	3,641,996	8,982,367	10.40	863,689
2007	1,041,759.79	227,551	217,371	959,818	10.44	91,937
2008	3,520,838.90	499,706	477,351	3,501,197	10.45	335,043
2009	225,638.71	11,627	11,107	243,865	10.46	23,314
	60,430,748.06	38,671,472	36,941,440	31,345,306		3,097,158

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE - COMMON INTERIM SURVIVOR CURVE.. IOWA 60-L2 PROBABLE RETIREMENT YEAR.. 6-2020 NET SALVAGE PERCENT.. -13						
1969	5,657.00	5,204	3,422	2,970	9.25	321
1976	25,828.00	22,782	14,980	14,206	9.42	1,508
1977	4,091,660.02	3,576,336	2,351,587	2,271,989	9.52	238,654
1978	14,129.00	12,271	8,069	7,897	9.48	833
1979	3,906,415.00	3,365,865	2,213,194	2,201,055	9.50	231,690
1980	172,711.00	147,387	96,913	98,250	9.56	10,277
1981	224,610.00	189,519	124,616	129,193	9.67	13,360
1982	1,007.00	842	554	584	9.67	60
1983	225,830.00	186,644	122,726	132,462	9.73	13,614
1985	39,581.00	31,890	20,969	23,758	9.86	2,410
1986	222,378.00	176,579	116,108	135,179	9.94	13,599
1987	567,297.00	444,245	292,109	348,937	9.97	34,999
1988	1,821,499.00	1,402,933	922,486	1,135,808	10.04	113,128
1989	742,796.00	562,707	370,003	469,356	10.08	46,563
1990	285,305.00	212,490	139,721	182,674	10.09	18,104
1991	2,637,218.00	1,924,222	1,265,255	1,714,801	10.15	168,946
1992	6,740,892.00	4,825,501	3,172,964	4,444,244	10.12	439,155
1993	278,551.00	194,775	128,073	186,690	10.17	18,357
1994	1,227,146.00	836,165	549,813	836,862	10.21	81,965
1995	707,319.00	468,213	307,869	491,401	10.25	47,942
1996	1,907,131.00	1,224,935	805,445	1,349,613	10.25	131,670
1997	780,893.00	484,266	318,425	563,984	10.28	54,862
1998	1,067,988.00	637,084	418,909	787,917	10.29	76,571
1999	7,103,390.00	4,054,352	2,665,902	5,360,929	10.29	520,984
2000	1,847,563.44	999,613	657,286	1,430,461	10.34	138,342
2001	2,890,210.57	1,474,244	969,376	2,296,562	10.33	222,320
2002	7,962,857.54	3,779,172	2,484,960	6,513,069	10.36	628,675
2003	4,211,685.21	1,834,673	1,206,372	3,552,832	10.36	342,937
2004	5,228,230.29	2,044,133	1,344,101	4,563,799	10.40	438,827
2005	1,784,284.93	608,905	400,380	1,615,862	10.40	155,371
2006	2,924,021.89	830,332	545,977	2,758,168	10.43	264,446
2007	2,445,595.63	534,189	351,251	2,412,272	10.44	231,061
2008	803,697.84	114,067	75,004	833,175	10.45	79,730
2009	1,357,705.59	69,960	46,001	1,488,206	10.46	142,276
	66,253,083.95	37,276,495	24,510,820	50,355,165		4,923,557

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POINT TUPPER MARINE TERMINAL INTERIM SURVIVOR CURVE.. IOWA 100-R1 PROBABLE RETIREMENT YEAR.. 6-2037 NET SALVAGE PERCENT.. -50						
2005	32,977,300.52	7,701,849	4,956,157	44,509,794	24.40	1,824,172
2006	191,055.00	36,224	23,310	263,273	24.20	10,879
2007	64,645.19	9,193	5,916	91,052	23.88	3,813
	33,233,000.71	7,747,266	4,985,383	44,864,119		1,838,864
	1799,875,098.07	872,709,010	793,800,929	1215867,239		65,710,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.5	3.65

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AVON						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -71						
1932	771.56	1,023	532	787	22.50	35
1933	410.59	543	282	420	22.50	19
1934	227.54	300	156	233	22.54	10
1936	220.46	285	148	229	23.58	10
1937	3.29	4	2	4	23.65	
1938	2,134.06	2,740	1,424	2,225	23.73	94
1939	2,137.25	2,731	1,419	2,236	23.84	94
1940	9,986.03	12,700	6,601	10,475	23.95	437
1941	842.55	1,066	554	887	24.09	37
1942	7,065.35	8,890	4,620	7,462	24.24	308
1943	29.93	37	19	32	24.41	1
1944	16,157.56	20,089	10,441	17,188	24.59	699
1945	50,950.47	62,939	32,712	54,413	24.79	2,195
1946	99,402.74	121,977	63,396	106,583	24.99	4,265
1947	93.13	114	59	100	24.45	4
1948	92.58	113	59	99	24.71	4
1949	572.64	693	360	619	24.97	25
1952	5,112.15	6,083	3,162	5,580	25.14	222
1953	49,010.13	57,768	30,024	53,783	25.47	2,112
1955	1,112.53	1,286	668	1,234	26.15	47
1956	4,140.84	4,773	2,481	4,600	25.87	178
1957	55,325.19	63,083	32,786	61,820	26.24	2,356
1958	14,606.66	16,595	8,625	16,352	26.02	628
1959	16,095.22	18,069	9,391	18,132	26.42	686
1960	1,114,595.48	1,245,353	647,253	1,258,705	26.26	47,932
1961	4,602.41	5,077	2,639	5,231	26.68	196
1966	1,342.16	1,408	732	1,563	27.42	57
1970	40,563.05	40,827	21,219	48,144	27.61	1,744
1973	2,798.80	2,708	1,407	3,379	28.01	121
1978	3,613.25	3,231	1,679	4,500	28.74	157
1979	3,423.52	3,018	1,569	4,285	28.67	149
1984	2,238.39	1,786	928	2,900	29.14	100
1985	15,121.10	11,783	6,124	19,733	29.26	674
1986	163,647.45	124,304	64,605	215,232	29.41	7,318
1987	22,849.15	16,879	8,773	30,299	29.58	1,024
1989	325.00	227	118	438	29.75	15
1992	487,650.63	307,953	160,054	673,829	29.89	22,544
1993	562,819.34	341,467	177,472	784,949	30.01	26,156

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AVON						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -71						
1994	35,661.92	20,703	10,760	50,222	30.16	1,665
1995	1,068,243.51	593,311	308,364	1,518,332	30.14	50,376
1996	632,737.25	334,548	173,876	908,105	30.17	30,100
1997	2,509,054.71	1,249,818	649,574	3,640,910	30.42	119,688
1998	173,914.20	81,753	42,490	254,903	30.34	8,402
1999	213,460.36	93,517	48,604	316,413	30.48	10,381
2000	699,292.31	284,000	147,604	1,048,186	30.50	34,367
2002	153,656.60	51,631	26,834	235,919	30.67	7,692
2003	253,582.04	75,841	39,417	394,208	30.67	12,853
2004	42,401.69	11,007	5,721	66,786	30.73	2,173
2005	3,252,369.65	708,542	368,254	5,193,298	30.83	168,449
2006	399,684.01	69,645	36,197	647,263	30.86	20,974
2007	668,756.83	85,539	44,458	1,099,116	30.94	35,524
2008	636,187.00	50,260	26,121	1,061,759	30.97	34,283
2009	52,099.67	1,417	736	88,354	31.04	2,846
9999	28,891.00	13,261	6,893	42,511		1,413
	13,582,082.93	6,234,715	3,240,396	19,984,965		663,839

BEAR RIVER

INTERIM SURVIVOR CURVE.. IOWA 95-S1.5

PROBABLE RETIREMENT YEAR.. 6-2061

NET SALVAGE PERCENT.. -179

1947	69.97	128	50	145	32.73	4
1950	8,673.33	15,550	6,044	18,155	33.09	549
1953	1,545,853.55	2,680,487	1,041,903	3,271,028	34.41	95,060
1954	381.47	656	255	809	34.59	23
1955	292.90	499	194	623	34.79	18
1960	1,280,431.95	2,069,137	804,272	2,768,133	35.97	76,957
1962	6,593,048.74	10,398,471	4,041,876	14,352,730	36.53	392,903
1964	1,539.80	2,365	919	3,377	37.14	91
1965	2,110.23	3,196	1,242	4,646	37.47	124
1967	4,080.50	6,000	2,332	9,053	38.15	237
1968	1,230,118.27	1,780,537	692,093	2,739,937	38.50	71,167
1969	1,765.00	2,513	977	3,947	38.87	102
1970	106,975.27	149,738	58,203	240,258	39.24	6,123
1972	6,162.81	8,382	3,258	13,936	39.42	354

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2061 NET SALVAGE PERCENT..-179						
1973	57,257.21	76,391	29,693	130,055	39.83	3,265
1974	35,672.39	46,638	18,128	81,398	40.26	2,022
1975	27,796.90	35,589	13,833	63,720	40.68	1,566
1976	4,366.31	5,510	2,142	10,040	40.57	247
1980	28,875.80	33,273	12,933	67,630	41.93	1,613
1984	3,926,446.87	4,078,467	1,585,297	9,369,490	42.99	217,946
1985	357,128.56	361,291	140,434	855,955	43.07	19,874
1986	47,085.31	46,005	17,882	113,486	43.61	2,602
1987	55,275.31	52,403	20,369	133,849	43.72	3,062
1988	99,039.39	90,909	35,336	240,984	43.86	5,494
1989	223,312.46	198,003	76,964	546,078	44.01	12,408
1990	200,624.00	170,273	66,185	493,556	44.60	11,066
1992	5,746,748.47	4,489,360	1,745,010	14,288,418	45.00	317,520
1993	326,390.56	243,411	94,614	816,016	45.23	18,041
1994	13,620.92	9,660	3,755	34,247	45.48	753
1995	2,115,796.92	1,420,870	552,291	5,350,782	45.74	116,983
1996	438,863.00	277,700	107,942	1,116,486	46.02	24,261
1997	937.90	556	216	2,401	46.32	52
1998	7,858,360.27	4,363,040	1,695,910	20,228,915	46.30	436,910
1999	1,117,371.62	572,990	222,721	2,894,746	46.64	62,066
2000	585,367.31	276,170	107,347	1,525,828	46.68	32,687
2001	1,154,061.14	492,634	191,486	3,028,345	47.06	64,351
2002	30,053.13	11,512	4,475	79,373	47.14	1,684
2003	60,950.30	20,457	7,952	162,099	47.55	3,409
2004	55,541.60	16,023	6,228	148,733	47.69	3,119
2005	286,122.85	68,652	26,685	771,598	47.85	16,125
2006	311,634.88	59,036	22,947	846,514	48.05	17,617
2007	57,177.48	7,865	3,057	156,468	48.26	3,242
2008	43,802.00	3,666	1,425	120,783	48.50	2,490
2009	150,692.05	4,288	1,667	418,764	48.76	8,588
9999	85,122.00	81,479	31,670	205,820		4,835
	36,282,998.70	34,731,780	13,500,212	87,729,354		2,059,610

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK RIVER INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2061 NET SALVAGE PERCENT..-150						
1930	177,285.06	327,711	121,137	322,076	28.02	11,495
1932	11.92	22	8	22	28.88	1
1933	638.38	1,160	429	1,167	28.76	41
1934	5,076.43	9,198	3,400	9,291	28.67	324
1935	63.19	113	42	116	29.67	4
1936	242.50	432	160	446	29.59	15
1937	24,829.14	44,103	16,303	45,770	29.54	1,549
1938	952.05	1,685	623	1,757	29.51	60
1939	1,425.63	2,488	920	2,644	30.51	87
1940	54,419.25	94,553	34,951	101,097	30.50	3,315
1941	12,146.47	21,010	7,766	22,600	30.50	741
1942	65,163.86	111,072	41,057	121,853	31.50	3,868
1943	531,212.07	900,803	332,979	995,051	31.54	31,549
1944	339,243.51	572,219	211,519	636,590	31.58	20,158
1945	26,695.62	44,769	16,549	50,190	31.65	1,586
1946	57,917.36	95,622	35,346	109,447	32.65	3,352
1947	4,872.98	7,995	2,955	9,227	32.73	282
1948	1,588.69	2,589	957	3,015	32.84	92
1949	1,356.18	2,195	811	2,579	32.95	78
1950	332.00	533	197	633	33.09	19
1952	570,705.36	894,295	330,573	1,096,190	34.24	32,015
1953	830,645.56	1,290,616	477,072	1,599,542	34.41	46,485
1954	837,625.57	1,290,153	476,901	1,617,163	34.59	46,752
1955	46,396.01	70,800	26,171	89,819	34.79	2,582
1956	3,884.18	5,871	2,170	7,540	34.99	215
1957	150,405.73	225,045	83,187	292,827	35.22	8,314
1961	5,700.91	8,157	3,015	11,237	36.25	310
1962	1,294.99	1,830	676	2,561	36.53	70
1963	3,152.91	4,398	1,626	6,256	36.83	170
1965	1,239.34	1,682	622	2,476	37.47	66
1966	9,883.49	13,222	4,887	19,822	37.80	524
1967	1,318.34	1,737	642	2,654	38.15	70
1969	23,906.59	30,499	11,274	48,492	38.87	1,248
1970	10,236.45	12,839	4,746	20,845	39.24	531
1971	26,842.00	33,331	12,321	54,784	39.02	1,404
1973	76,319.96	91,241	33,727	157,073	39.83	3,944
1974	28,673.18	33,591	12,417	59,266	40.26	1,472
1975	10,476.28	12,019	4,443	21,748	40.68	535

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK RIVER INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2061 NET SALVAGE PERCENT..-150						
1976	945.28	1,069	395	1,968	40.57	49
1977	3,149.89	3,481	1,287	6,588	41.03	161
1978	4,800.00	5,179	1,914	10,086	41.49	243
1979	1,244.33	1,319	488	2,623	41.44	63
1980	4,230.15	4,368	1,615	8,960	41.93	214
1981	657,435.10	665,160	245,874	1,397,714	41.92	33,342
1982	60,553.42	59,539	22,008	129,376	42.43	3,049
1983	88,884.22	85,396	31,566	190,645	42.46	4,490
1984	2,170.15	2,020	747	4,678	42.99	109
1985	15,121.11	13,707	5,067	32,736	43.07	760
1987	22,143.88	18,811	6,953	48,407	43.72	1,107
1989	41,808.61	33,217	12,279	92,243	44.01	2,096
1990	61,770.09	46,976	17,365	137,060	44.60	3,073
1991	30,398.64	22,214	8,211	67,786	44.79	1,513
1992	798,904.65	559,233	206,719	1,790,543	45.00	39,790
1993	1,343,253.63	897,629	331,806	3,026,328	45.23	66,910
1994	51,509.35	32,734	12,100	116,673	45.48	2,565
1995	4,092,332.35	2,462,561	910,277	9,320,554	45.74	203,772
1996	5,122,349.65	2,904,372	1,073,591	11,732,283	46.02	254,939
1997	1,265,433.22	672,261	248,499	2,915,084	46.32	62,934
1998	1,444,496.76	718,637	265,642	3,345,600	46.30	72,259
2000	2,290,628.70	968,363	357,952	5,368,620	46.68	115,009
2001	2,813,809.95	1,076,282	397,844	6,636,681	47.06	141,026
2002	194,007.02	66,593	24,616	460,402	47.14	9,767
2003	76,900.52	23,128	8,549	183,702	47.55	3,863
2004	42,905.48	11,091	4,100	103,164	47.69	2,163
2005	357,904.42	76,949	28,444	866,317	47.85	18,105
2006	895,546.63	152,019	56,193	2,182,674	48.05	45,425
2007	123,583.44	15,232	5,630	303,329	48.26	6,285
2008	38,408.00	2,881	1,065	94,955	48.50	1,958
2009	2,339,029.04	59,645	22,048	5,825,525	48.76	119,473
9999	130,062.00	82,576	30,524	294,631		6,646
	28,359,898.82	18,006,240	6,655,947	64,243,801		1,448,481

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DICKIE BROOK INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2042 NET SALVAGE PERCENT.. -62						
1940	62,701.91	75,543	47,273	54,304	23.95	2,267
1941	12.42	15	9	11	24.09	
1942	8,048.73	9,594	6,004	7,035	24.24	290
1943	685.56	812	508	603	24.41	25
1945	750.60	878	549	667	24.79	27
1947	2,016.54	2,328	1,457	1,810	25.22	72
1948	480,416.97	550,474	344,471	433,804	25.45	17,045
1949	15,356.26	17,459	10,925	13,952	25.71	543
1950	170.69	193	121	156	25.97	6
1952	1,362.42	1,523	953	1,254	25.83	49
1954	7,170.55	7,865	4,922	6,694	26.47	253
1960	7,073.36	7,374	4,614	6,845	27.42	250
1962	4,533.46	4,675	2,925	4,419	27.13	163
1964	1,702.08	1,719	1,076	1,681	27.49	61
1965	42,056.83	41,840	26,182	41,950	27.96	1,500
1990	687,514.77	434,372	271,817	841,957	30.50	27,605
1992	462,239.45	271,300	169,772	579,056	30.81	18,794
1993	96,813.44	54,611	34,174	122,664	30.89	3,971
1994	24,400.37	13,175	8,245	31,284	31.01	1,009
1999	252,307.00	102,593	64,200	344,537	31.34	10,994
2000	56,132.54	21,079	13,191	77,744	31.48	2,470
2001	51,352.68	17,678	11,062	72,129	31.50	2,290
2002	43.80	14	9	62	31.56	2
2004	170,596.77	40,902	25,595	250,772	31.67	7,918
2005	77,566.44	15,607	9,766	115,892	31.73	3,652
2006	24,832.15	3,987	2,495	37,733	31.83	1,185
2007	180.00	21	13	279	31.86	9
2008	3,812,368.21	277,304	173,529	6,002,508	31.94	187,931
2009	1,802,364.60	44,965	28,137	2,891,694	31.97	90,450
9999	6,065.00	1,503	941	8,884		283
	8,158,835.60	2,021,403	1,264,935	11,952,380		381,114

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALL RIVER						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT..-445						
1986	1,367,890.99	2,610,743	491,684	6,963,322	43.61	159,673
1987	4,276.34	7,919	1,491	21,815	43.72	499
1988	2,448.08	4,390	827	12,515	43.86	285
1990	10,749.34	17,821	3,356	55,228	44.60	1,238
2000	18,158.99	16,735	3,152	95,814	46.68	2,053
2001	1,037.13	865	163	5,489	47.06	117
2007	8,124.00	2,183	411	43,865	48.26	909
2008	14,450.00	2,363	445	78,308	48.50	1,615
	1,427,134.87	2,663,019	501,529	7,276,356		166,389
HARMONY						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -89						
1943	147,045.00	218,080	96,994	180,921	18.25	9,913
1944	724.74	1,068	475	895	18.53	48
1950	122.79	177	79	153	18.63	8
1959	5,645.09	7,705	3,427	7,242	19.43	373
1962	780.14	1,044	464	1,010	19.61	52
1963	719.98	956	425	936	19.72	47
1964	144.36	190	85	188	19.86	9
1965	12,505.93	16,408	7,298	16,338	19.60	834
1970	9,851.20	12,355	5,495	13,124	20.02	656
1971	27,663.83	34,424	15,311	36,974	19.98	1,851
1990	74,502.92	67,828	30,167	110,644	20.98	5,274
1992	317,756.23	273,254	121,534	479,025	20.96	22,854
1993	8,858.82	7,377	3,281	13,462	20.95	643
1995	82,833.16	63,796	28,374	128,181	21.09	6,078
1996	71,662.78	52,850	23,506	111,937	21.10	5,305
1999	74.05	46	20	120	21.15	6
2003	43,672.13	19,314	8,590	73,950	21.28	3,475
2006	2,235,261.57	596,097	265,123	3,959,521	21.31	185,806
2007	421,794.50	83,546	37,158	760,034	21.37	35,565
2008	7,795.00	966	430	14,303	21.38	669
2009	0.21					
9999	1,920.00	807	359	3,270		155
	3,471,334.43	1,458,288	648,595	5,912,228		279,621

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NICTAUX & PARADISE INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2042 NET SALVAGE PERCENT..-145						
1930	766.90	1,464	882	997	22.54	44
1931	39,700.57	75,595	45,554	51,712	22.51	2,297
1932	3,349.28	6,296	3,794	4,412	23.51	188
1934	5,286.88	9,878	5,953	7,000	23.50	298
1935	6,832.24	12,720	7,665	9,074	23.54	385
1936	1,675.81	3,108	1,873	2,233	23.58	95
1937	3,441.10	6,357	3,831	4,600	23.65	195
1938	823.53	1,515	913	1,105	23.73	47
1939	2,103.81	3,852	2,321	2,833	23.84	119
1940	8.18	15	9	11	23.95	
1941	1,307.15	2,369	1,428	1,775	24.09	74
1950	231.12	394	237	329	25.97	13
1952	785,638.02	1,328,121	800,334	1,124,479	25.83	43,534
1955	11,711.48	19,391	11,685	17,008	26.15	650
1956	54,799.21	89,792	54,109	80,149	26.50	3,024
1957	2,168,683.18	3,514,731	2,117,998	3,195,276	26.87	118,916
1958	61,680.74	99,617	60,030	91,088	26.63	3,421
1959	1,352.44	2,159	1,301	2,012	27.02	74
1960	10,669.63	16,821	10,136	16,005	27.42	584
1963	4,235.78	6,515	3,926	6,452	27.57	234
1965	924.89	1,392	839	1,427	27.96	51
1968	11,609.31	16,997	10,242	18,201	27.94	651
1969	957.22	1,377	830	1,515	28.46	53
1971	56,282.09	79,108	47,671	90,220	28.61	3,153
1973	14,358.36	19,647	11,839	23,339	28.86	809
1979	56,377.96	70,361	42,400	95,726	29.38	3,258
1980	304.72	372	224	523	29.67	18
1981	4,235.52	5,087	3,065	7,312	29.64	247
1983	1,456,245.09	1,673,655	1,008,555	2,559,245	29.99	85,337
1984	13,291.35	14,947	9,007	23,557	30.06	784
1985	13,637.10	14,981	9,028	24,383	30.14	809
1987	22,143.88	23,074	13,905	40,348	30.41	1,327
1988	268,959.85	273,465	164,792	494,160	30.31	16,304
1989	567,940.00	559,086	336,908	1,054,545	30.52	34,553
1990	24.05	23	14	45	30.50	1
1992	994,468.81	882,725	531,935	1,904,514	30.81	61,815
1993	6,762.12	5,769	3,476	13,091	30.89	424
1995	205,345.73	160,488	96,711	406,386	30.95	13,130

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NICTAUX & PARADISE INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2042 NET SALVAGE PERCENT..-145						
1996	20,882.49	15,471	9,323	41,839	31.14	1,344
1997	77,388.87	54,283	32,711	156,892	31.17	5,033
1998	2,269,879.33	1,496,520	901,812	4,659,392	31.24	149,148
2000	2,075,671.78	1,178,795	710,349	4,375,047	31.48	138,979
2001	195,129.93	101,590	61,219	416,849	31.50	13,233
2002	655,502.91	308,349	185,813	1,420,169	31.56	44,999
2003	118,116.11	49,282	29,698	259,686	31.67	8,200
2004	87,379.73	31,684	19,093	194,987	31.67	6,157
2005	234.38	71	43	531	31.73	17
2006	742,226.41	180,209	108,594	1,709,861	31.83	53,719
2007	23,188.51	4,136	2,492	54,320	31.86	1,705
9999	35,372.00	33,487	20,180	66,481		2,207
	13,159,137.55	12,457,141	7,506,747	24,733,141		821,657

LEQUILLE
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT..-145

1954	51.54	83		126	29.25	4
1958	12,697.64	19,708		31,109	29.80	1,044
1966	1,249.92	1,785		3,062	31.13	98
1970	2,760,560.92	3,740,146		6,763,374	31.93	211,819
1974	36,912.20	47,198		90,435	32.52	2,781
1979	4,436.81	5,206		10,870	33.19	328
1985	13,637.10	13,999		33,411	33.98	983
1989	6,095.56	5,572		14,934	34.45	433
1992	221,872.85	181,722		543,588	34.85	15,598
1993	155,142.30	121,670		380,099	35.05	10,844
1995	11,189.53	7,991		27,414	35.25	778
1996	429,825.99	291,491		1,053,074	35.28	29,849
1997	678.25	432		1,662	35.58	47
1999	72,902.63	40,509		178,611	35.80	4,989
2000	1,210,635.58	622,872		2,966,057	35.75	82,967
2001	58,113.46	27,237		142,378	35.94	3,962
2002	31,129.25	13,156		76,267	35.98	2,120
2003	79,590.22	29,795		194,996	36.05	5,409

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEQUILLE						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT..-145						
2004	129,706.66	41,947		317,781	36.17	8,786
2005	27,494.71	7,430		67,362	36.31	1,855
2006	58,685.18	12,638		143,779	36.34	3,956
2007	1,050.75	166		2,574	36.41	71
2009	39,929.00	1,321		97,826	36.67	2,668
	5,363,588.05	5,234,074		13,140,789		391,389

ROSEWAY

INTERIM SURVIVOR CURVE.. IOWA 95-S1.5
PROBABLE RETIREMENT YEAR.. 6-2051
NET SALVAGE PERCENT..-221

1948	2,228.45	4,839	1,448	5,705	29.41	194
1950	24.20	52	16	62	29.79	2
1952	690.53	1,453	435	1,782	30.22	59
1953	1,300.62	2,713	812	3,363	30.45	110
1957	1,332.78	2,673	800	3,478	31.53	110
1959	7,354.56	14,427	4,316	19,292	32.14	600
1960	1,716.22	3,354	1,003	4,506	31.80	142
1963	13,275.69	24,968	7,469	35,146	32.87	1,069
1964	144.35	270	81	382	32.63	12
1970	4,741.46	8,176	2,446	12,774	34.03	375
1971	19,234.99	32,570	9,743	52,001	34.49	1,508
1978	200.00	301	90	552	35.61	16
1979	6,786.72	10,034	3,002	18,783	35.72	526
1982	804,011.71	1,114,423	333,368	2,247,510	36.19	62,103
1983	561.09	759	227	1,574	36.39	43
1985	13,637.11	17,484	5,230	38,545	36.85	1,046
1987	17,046.38	20,563	6,151	48,568	37.38	1,299
1992	177,240.72	179,217	53,611	515,332	38.06	13,540
1993	369,826.38	358,517	107,247	1,079,896	38.14	28,314
1994	79,417.60	73,496	21,986	232,944	38.26	6,088
1995	47,696.12	41,966	12,554	140,551	38.41	3,659
1999	98,178.59	66,844	19,996	295,157	39.00	7,568
2000	38,998.90	24,386	7,295	117,891	39.28	3,001
2005	19,024.70	6,211	1,858	59,211	39.75	1,490
2006	12,368.14	3,196	956	38,746	39.98	969

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROSEWAY						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT...-221						
2007	503,259.70	94,989	28,414	1,587,050	40.05	39,627
2009	6,987.00	276	83	22,345	40.31	554
9999	5,066.00	4,752	1,421	14,841		392
	2,252,350.71	2,112,909	632,058	6,597,987		174,416
ST. MARGARET'S						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT...-138						
1920	167,343.38	327,941	145,349	252,928	19.20	13,173
1921	616,477.57	1,207,666	535,259	931,958	19.02	48,999
1922	547,218.68	1,071,208	474,778	827,602	18.88	43,835
1923	12,962.12	25,352	11,236	19,614	18.76	1,046
1925	507.00	979	434	773	19.67	39
1926	6,714.21	12,944	5,737	10,243	19.59	523
1927	618.73	1,191	528	945	19.54	48
1928	296,952.53	570,274	252,755	453,992	19.51	23,270
1929	9,856.97	18,885	8,370	15,090	19.50	774
1930	949.30	1,796	796	1,463	20.50	71
1931	1,132.37	2,137	947	1,748	20.50	85
1932	11,346.96	21,348	9,462	17,544	20.54	854
1933	964.18	1,808	801	1,494	20.58	73
1934	580.75	1,085	481	901	20.65	44
1936	2,380.71	4,414	1,956	3,710	20.84	178
1937	60,743.36	112,157	49,710	94,859	20.95	4,528
1938	12,778.41	23,485	10,409	20,004	21.09	949
1939	16,655.21	30,463	13,502	26,137	21.24	1,231
1940	43,506.27	79,160	35,085	68,460	21.41	3,198
1943	4,421.77	7,978	3,536	6,988	21.22	329
1944	769.17	1,379	611	1,220	21.45	57
1945	0.31	1	1			
1947	71.78	126	56	115	22.25	5
1948	1,748.90	3,072	1,362	2,800	21.83	128
1949	7,264.19	12,657	5,610	11,679	22.14	528
1950	675.12	1,166	517	1,090	22.47	49
1951	210.44	363	161	340	22.15	15

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARGARET'S INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT..-138						
1952	318.83	545	242	517	22.50	23
1954	2,291.94	3,875	1,717	3,738	22.63	165
1957	7,680.32	12,764	5,657	12,622	22.68	557
1958	87,493.33	143,702	63,691	144,543	23.13	6,249
1961	2,122.08	3,405	1,509	3,542	23.44	151
1962	5,534.75	8,823	3,911	9,262	23.42	395
1964	32,301.36	50,724	22,482	54,395	23.46	2,319
1965	39,131.61	60,928	27,004	66,129	23.52	2,812
1968	79,276.03	119,810	53,102	135,575	23.86	5,682
1969	20,273.00	30,291	13,426	34,824	24.01	1,450
1970	1,422.56	2,100	931	2,455	24.19	101
1971	2,641.61	3,873	1,717	4,570	24.00	190
1972	26,683.23	38,580	17,099	46,407	24.23	1,915
1973	44,764.89	64,169	28,441	78,099	24.10	3,241
1974	110,638.71	156,123	69,196	194,124	24.38	7,962
1975	11.07	15	7	19	24.32	1
1977	95,826.53	129,725	57,496	170,571	24.64	6,923
1978	203.48	272	121	363	24.68	15
1979	1,485,742.07	1,952,262	865,277	2,670,789	24.75	107,911
1980	88,419.58	114,226	50,627	159,812	24.85	6,431
1981	111,270.48	141,151	62,561	202,263	24.97	8,100
1982	90,084.11	112,624	49,917	164,483	24.85	6,619
1983	86,638.90	106,008	46,985	159,216	25.05	6,356
1986	12,007.52	13,769	6,103	22,475	25.28	889
1988	83,139.90	91,041	40,351	157,522	25.23	6,243
1989	131,267.80	139,619	61,882	250,535	25.37	9,875
1990	2,294,800.21	2,375,260	1,052,756	4,408,868	25.34	173,988
1992	1,395.16	1,348	597	2,723	25.60	106
1993	91,033.85	84,736	37,556	179,105	25.69	6,972
1994	88.28	79	35	175	25.65	7
1996	578,941.79	474,405	210,264	1,167,617	25.71	45,415
1997	942,202.65	731,709	324,306	1,918,136	25.81	74,318
1998	5,524.36	4,052	1,796	11,352	25.81	440
1999	721,581.56	495,975	219,825	1,497,539	25.86	57,909
2000	1,166,366.50	743,678	329,611	2,446,341	25.96	94,235
2001	501,911.24	294,456	130,508	1,064,041	25.98	40,956
2002	37,260.69	19,820	8,785	79,895	26.06	3,066
2003	1,039,032.60	493,590	218,767	2,254,131	26.07	86,465

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARGARET'S INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT..-138						
2004	116,938.22	48,371	21,439	256,874	26.15	9,823
2005	53,853.11	18,803	8,334	119,836	26.17	4,579
2006	10,044.22	2,821	1,250	22,655	26.17	866
2007	22,928.17	4,748	2,104	52,465	26.24	1,999
2008	988,743.00	127,544	56,530	2,296,678	26.20	87,659
2009	298,668.08	13,293	5,892	704,938	26.24	26,865
9999	28,847.00	28,054	12,434	56,222		2,276
	13,372,196.77	13,004,201	5,763,690	26,062,138		1,054,548

SHEET HARBOUR
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -48

1922	1,347.05	1,640	938	1,056	18.88	56
1923	10,261.76	12,481	7,140	8,047	18.76	429
1924	11,307.65	13,594	7,777	8,958	19.76	453
1925	371,322.80	445,801	255,041	294,517	19.67	14,973
1926	115,468.85	138,424	79,192	91,702	19.59	4,681
1927	79,051.71	94,592	54,116	62,881	19.54	3,218
1929	331,605.90	395,075	226,021	264,756	19.50	13,577
1930	66,801.45	78,599	44,966	53,900	20.50	2,629
1931	5,311.21	6,233	3,566	4,295	20.50	210
1932	2,897.47	3,390	1,939	2,349	20.54	114
1933	8,364.15	9,755	5,581	6,798	20.58	330
1934	10,004.77	11,627	6,652	8,155	20.65	395
1935	43,588.07	50,466	28,871	35,639	20.73	1,719
1936	225,691.08	260,237	148,881	185,142	20.84	8,884
1940	7,250.86	8,204	4,693	6,038	21.41	282
1942	46,420.11	52,406	29,981	38,721	20.99	1,845
1943	122.45	137	78	103	21.22	5
1945	1,227.15	1,359	777	1,039	21.71	48
1946	981.37	1,079	617	835	21.97	38
1947	196.95	215	123	168	22.25	8
1948	8,580.40	9,372	5,362	7,337	21.83	336
1949	2,907.18	3,150	1,802	2,501	22.14	113
1950	4,854.93	5,216	2,984	4,201	22.47	187

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHEET HARBOUR INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2036 NET SALVAGE PERCENT.. -48						
1953	1,933.02	2,053	1,175	1,686	22.24	76
1954	57.42	60	34	51	22.63	2
1955	150.00	157	90	132	22.42	6
1956	823.56	854	489	730	22.83	32
1957	8,179.36	8,453	4,836	7,269	22.68	321
1958	6,616.41	6,758	3,866	5,926	23.13	256
1959	2,033.35	2,067	1,183	1,826	23.03	79
1960	8,295.92	8,387	4,798	7,480	22.96	326
1962	1,650.78	1,636	936	1,507	23.42	64
1963	65,763.65	64,725	37,029	60,301	23.43	2,574
1964	192.48	188	108	177	23.46	8
1965	303,852.70	294,195	168,308	281,394	23.52	11,964
1966	2,840.54	2,725	1,559	2,645	23.61	112
1967	360,202.15	342,143	195,739	337,360	23.72	14,223
1968	497,634.89	467,677	267,556	468,944	23.86	19,654
1969	6,492.00	6,032	3,451	6,157	24.01	256
1970	4,904.94	4,502	2,576	4,683	24.19	194
1971	81,423.93	74,233	42,468	78,039	24.00	3,252
1972	7,241.19	6,511	3,725	6,992	24.23	289
1973	16,147.04	14,394	8,235	15,663	24.10	650
1974	47,661.51	41,823	23,927	46,612	24.38	1,912
1975	49,714.79	43,153	24,688	48,890	24.32	2,010
1976	141.89	121	69	141	24.64	6
1979	1,982.58	1,620	927	2,007	24.75	81
1981	6,688.46	5,276	3,018	6,881	24.97	276
1986	320,842.85	228,781	130,885	343,962	25.28	13,606
1987	1,153,685.00	803,016	459,403	1,248,051	25.34	49,252
1988	7,166.34	4,880	2,792	7,814	25.23	310
1990	19,109.93	12,300	7,037	21,246	25.34	838
1991	780,111.53	484,917	277,419	877,146	25.55	34,331
1992	1,451.31	872	499	1,649	25.60	64
1996	72,444.36	36,915	21,119	86,099	25.71	3,349
1997	198,489.84	95,856	54,839	238,926	25.81	9,257
1999	4,691,594.09	2,005,300	1,147,225	5,796,334	25.86	224,143
2000	11,305,592.31	4,482,577	2,564,467	14,167,810	25.96	545,755
2001	11,704.48	4,270	2,443	14,880	25.98	573
2002	211,661.09	70,013	40,054	273,204	26.06	10,484
2003	75,662.33	22,351	12,787	99,193	26.07	3,805

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHEET HARBOUR						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -48						
2004	143,338.09	36,870	21,093	191,047	26.15	7,306
2005	70,723.41	15,355	8,785	95,886	26.17	3,664
2006	486,989.14	85,048	48,656	672,088	26.17	25,682
2007	176,334.23	22,705	12,989	247,986	26.24	9,451
2008	15,566.00	1,249	715	22,323	26.20	852
2009	260,043.46	7,197	4,117	380,747	26.24	14,510
9999	23,398.00	11,701	6,694	27,935		1,097
	22,864,097.67	11,434,968	6,541,906	27,296,957		1,071,482

TUSKET

INTERIM SURVIVOR CURVE.. IOWA 95-S1.5
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -129

1930	544,987.49	972,333	458,537	789,484	22.54	35,026
1931	1,812.23	3,225	1,521	2,629	22.51	117
1944	1.00	2	2			
1948	1,036.02	1,693	798	1,574	24.71	64
1950	51,180.19	82,288	38,806	78,397	25.25	3,105
1951	872.41	1,391	656	1,342	25.53	53
1952	40.41	64	30	63	25.14	3
1953	276.03	436	206	426	25.47	17
1958	1,111.30	1,691	797	1,748	26.02	67
1959	5,099.62	7,667	3,616	8,062	26.42	305
1960	32,583.44	48,754	22,992	51,624	26.26	1,966
1961	19,926.22	29,437	13,882	31,749	26.68	1,190
1962	841.10	1,235	582	1,344	26.57	51
1963	595.91	863	407	958	27.03	35
1964	183,539.33	263,910	124,456	295,849	26.96	10,974
1966	22,660.33	31,831	15,011	36,881	27.42	1,345
1967	3,225.18	4,489	2,117	5,269	27.43	192
1969	11,682.00	15,928	7,511	19,241	27.52	699
1970	1,956.43	2,637	1,244	3,236	27.61	117
1971	3,173.80	4,226	1,993	5,275	27.72	190
1975	20,063.74	25,206	11,887	34,059	28.39	1,200
1976	14.63	18	8	26	28.23	1
1981	81,844.33	92,943	43,830	143,594	28.97	4,957

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
INTERIM SURVIVOR CURVE.. IOWA 95-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT..-129						
1982	619,383.46	690,471	325,616	1,092,772	28.99	37,695
1985	65,157.00	67,995	32,065	117,145	29.26	4,004
1986	133,342.52	135,638	63,965	241,389	29.41	8,208
1988	202,467.48	195,382	92,139	371,512	29.52	12,585
1992	163,156.78	137,981	65,070	308,559	29.89	10,323
1994	439,838.89	341,955	161,261	845,970	30.16	28,049
1995	274,000.00	203,799	96,108	531,352	30.14	17,629
1996	39,532.72	27,992	13,201	77,329	30.17	2,563
2000	229,522.93	124,832	58,869	466,739	30.50	15,303
2001	538,695.32	268,434	126,589	1,107,023	30.56	36,225
2002	70,719.20	31,823	15,007	146,940	30.67	4,791
2003	38,974.29	15,610	7,361	81,890	30.67	2,670
2004	24,753.80	8,605	4,058	52,628	30.73	1,713
2006	1,586,405.72	370,189	174,576	3,458,293	30.86	112,064
2007	10,729.25	1,838	867	23,703	30.94	766
2008	5,748.00	608	287	12,876	30.97	416
2009	43,953.73	1,600	755	99,899	31.04	3,218
9999	56,707.00	43,676	20,596	109,263		3,726
	5,531,611.23	4,260,695	2,009,279	10,658,112		363,622

WRECK COVE

INTERIM SURVIVOR CURVE.. IOWA 95-S1.5
PROBABLE RETIREMENT YEAR.. 6-2061
NET SALVAGE PERCENT.. -20

1978	143,996,486.51	74,578,660	66,329,327	106,466,457	41.49	2,566,075
1979	1,923,111.94	978,479	870,247	1,437,487	41.44	34,688
1980	714,364.29	354,039	314,878	542,359	41.93	12,935
1981	1,083,292.44	526,090	467,898	832,053	41.92	19,849
1982	744,387.99	351,321	312,460	580,806	42.43	13,689
1983	4,778,451.54	2,203,631	1,959,882	3,774,260	42.46	88,890
1986	94,050.90	39,524	35,152	77,709	43.61	1,782
1987	96,468.96	39,336	34,985	80,778	43.72	1,848
1988	19,144.57	7,558	6,722	16,251	43.86	371
1989	15.70	6	5	14	44.01	
1990	112,686.04	41,135	36,585	98,638	44.60	2,212
1992	1,638,403.34	550,504	489,611	1,476,473	45.00	32,811

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRECK COVE INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2061 NET SALVAGE PERCENT.. -20						
1993	1,726,209.16	553,699	492,453	1,578,998	45.23	34,910
1994	650,079.92	198,300	176,366	603,730	45.48	13,275
1995	115,288.85	33,300	29,617	108,730	45.74	2,377
1996	47,372.06	12,893	11,467	45,379	46.02	986
1997	149,378.49	38,092	33,879	145,375	46.32	3,138
1998	1,314,536.23	313,911	279,188	1,298,255	46.30	28,040
1999	76,777.18	16,934	15,061	77,072	46.64	1,652
2000	191,118.74	38,782	34,492	194,850	46.68	4,174
2001	41,496.47	7,619	6,776	43,020	47.06	914
2002	586,684.39	96,662	85,970	618,051	47.14	13,111
2003	188,995.00	27,283	24,265	202,529	47.55	4,259
2004	14,103.00	1,750	1,556	15,368	47.69	322
2006	401,849.86	32,743	29,121	453,099	48.05	9,430
2007	125,995.63	7,454	6,630	144,565	48.26	2,996
2008	38,318.00	1,379	1,226	44,756	48.50	923
2009	513,450.00	6,285	5,590	610,550	48.76	12,522
9999	534,898.00	268,679	238,960	402,918		9,628
	161,917,415.20	81,326,048	72,330,369	121,970,530		2,917,807

SOUTH LAKE
FULLY ACCRUED
NET SALVAGE PERCENT.. -20

1981	949,390.20	1,139,268	1,139,268			
1982	33,719.79	40,464	40,464			
1983	29,927.17	35,913	35,913			
1984	9,005.51	10,807	10,807			
1986	3,474.70	4,170	4,170			
1991	55,782.37	66,939	73,631-	140,570		
	1,081,299.74	1,297,561	1,156,991	140,570		

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ANNAPOLIS TIDAL INTERIM SURVIVOR CURVE.. IOWA 95-S1.5 PROBABLE RETIREMENT YEAR.. 6-2047 NET SALVAGE PERCENT.. -26						
1986	26,201,084.94	13,499,166	10,453,858	22,559,509	33.97	664,101
1987	3,010,738.24	1,502,238	1,163,345	2,630,185	34.32	76,637
1988	636,215.99	308,548	238,942	562,690	34.36	16,376
1989	82,877.48	38,961	30,172	74,254	34.45	2,155
1990	111,594.03	50,732	39,287	101,321	34.55	2,933
1992	61,169.27	25,766	19,953	57,120	34.85	1,639
1996	24,608.12	8,583	6,647	24,359	35.28	690
1997	807,485.00	264,532	204,855	812,576	35.58	22,838
1999	23,073.00	6,594	5,106	23,966	35.80	669
2000	2,772.00	733	568	2,925	35.75	82
2001	7,508.00	1,810	1,402	8,058	35.94	224
2002	274,962.53	59,763	46,281	300,172	35.98	8,343
2003	233,903.00	45,033	34,874	259,844	36.05	7,208
2004	710,991.51	118,252	91,575	804,274	36.17	22,236
2005	827,679.92	115,029	89,079	953,798	36.31	26,268
2006	427,291.40	47,324	36,648	501,739	36.34	13,807
2007	2,710,480.26	219,598	170,059	3,245,146	36.41	89,128
2008	38,142.00	1,898	1,470	46,589	36.52	1,276
2009	79,670.33	1,355	1,049	99,336	36.67	2,709
	36,272,247.02	16,315,915	12,635,170	33,067,861		959,319
	353,096,229.29	212,558,957	134,387,824	460,767,169		12,753,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.1	3.61

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BURNSIDE						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -16						
1977	14,416,946.64	11,957,416	12,839,205	3,884,453	12.95	299,958
1978	42,287.18	34,769	37,333	11,720	12.94	906
1982	2,203.51	1,736	1,864	692	12.98	53
1987	174,355.43	127,884	137,315	64,937	13.09	4,961
1992	1,169,387.14	776,319	833,568	522,921	13.08	39,979
1993	104,453.57	67,574	72,557	48,609	13.09	3,713
1994	22,556.98	14,156	15,200	10,966	13.15	834
1995	188,493.73	114,771	123,235	95,418	13.12	7,273
1997	324,030.00	183,239	196,752	179,123	13.14	13,632
1998	317,986.76	171,817	184,487	184,378	13.19	13,979
1999	1,517.40	780	838	922	13.20	70
2000	114.70	56	60	73	13.17	6
2001	448,625.26	203,947	218,987	301,418	13.19	22,852
2002	256,501.10	107,799	115,748	181,793	13.20	13,772
2003	1,115,411.17	426,462	457,911	835,966	13.22	63,235
2005	206,881.95	60,812	65,296	174,687	13.26	13,174
2006	741,089.61	179,670	192,919	666,745	13.25	50,320
2007	151,531.76	27,861	29,916	145,861	13.27	10,992
2009	57,302.07	2,413	2,591	63,879	13.27	4,814
	19,741,675.96	14,459,481	15,525,782	7,374,561		564,523

TUSKET

INTERIM SURVIVOR CURVE.. IOWA 90-S0.5

PROBABLE RETIREMENT YEAR.. 6-2017

NET SALVAGE PERCENT.. -32

1973	2,287,683.81	2,513,030	2,160,942	858,801	7.36	116,685
1974	31,283.07	34,303	29,497	11,797	7.24	1,629
1975	3,433.04	3,737	3,213	1,319	7.34	180
1976	1,804.74	1,955	1,681	701	7.31	96
1977	1,683.50	1,813	1,559	663	7.34	90
1978	199,284.22	212,969	183,131	79,924	7.41	10,786
1979	10.00	11	9	4	7.38	1
1980	3,064.13	3,234	2,781	1,264	7.40	171
1981	7,452.39	7,823	6,727	3,110	7.34	424
1982	2,203.11	2,295	1,973	935	7.34	127
1987	27,807.00	27,668	23,792	12,913	7.35	1,757

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -32						
1992	371,399.71	344,889	296,569	193,679	7.38	26,244
1993	83,162.96	75,712	65,104	44,671	7.42	6,020
1995	30,434.96	26,563	22,841	17,333	7.43	2,333
1996	44,500.20	37,905	32,594	26,146	7.42	3,524
1997	35,437.23	29,353	25,241	21,536	7.42	2,902
1998	20,455.73	16,395	14,098	12,904	7.44	1,734
1999	342,197.36	264,651	227,572	224,129	7.42	30,206
2000	31,000.00	22,977	19,758	21,162	7.42	2,852
2001	46,381.52	32,681	28,102	33,122	7.42	4,464
2002	224,702.31	148,837	127,984	168,623	7.45	22,634
2003	502,800.10	309,349	266,008	397,688	7.45	53,381
2004	43,139.72	24,213	20,821	36,123	7.44	4,855
2005	114,765.49	57,066	49,071	102,419	7.45	13,748
2006	199,326.09	84,090	72,309	190,801	7.45	25,611
2007	128,900.65	42,758	36,767	133,382	7.45	17,904
2008	126,797.00	28,052	24,122	143,250	7.45	19,228
2009	133,866.60	11,115	9,558	167,146	7.46	22,406
	5,044,976.64	4,365,444	3,753,824	2,905,545		391,992

VICTORIA JUNCTION

INTERIM SURVIVOR CURVE.. IOWA 90-S0.5

PROBABLE RETIREMENT YEAR.. 6-2016

NET SALVAGE PERCENT.. -24

1976	6,576,928.56	6,857,869	6,581,249	1,574,142	6.34	248,287
1977	43,693.33	45,256	43,431	10,749	6.41	1,677
1978	167.70	173	166	42	6.38	7
1982	2,203.50	2,217	2,128	604	6.40	94
1992	371,399.71	336,882	323,293	137,243	6.42	21,377
1993	83,162.95	74,186	71,194	31,928	6.44	4,958
2002	30,642.70	20,435	19,611	18,386	6.45	2,851
2003	186,982.75	116,347	111,653	120,206	6.45	18,637
2004	67.21	38	36	47	6.46	7
2007	142,540.32	49,278	47,291	129,459	6.47	20,009
	7,437,788.73	7,502,681	7,200,052	2,022,806		317,904

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -11						
2003	42,346,815.57	7,943,839	10,025,157	36,979,808	31.96	1,157,065
2007	77,500.81	6,194	7,817	78,209	32.22	2,427
	42,424,316.38	7,950,033	10,032,974	37,058,017		1,159,492
TUFTS COVE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -11						
2005	31,148,497.27	4,249,247	5,008,421	29,566,411	32.13	920,212
2007	244,482.84	19,539	23,030	248,346	32.22	7,708
	31,392,980.11	4,268,786	5,031,451	29,814,757		927,920
WIND TURBINE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -50						
2003	2,871,168.00	1,399,694	985,447	3,321,305	13.50	246,023
2006	104,199.58	32,182	22,658	133,641	13.50	9,899
	2,975,367.58	1,431,876	1,008,105	3,454,946		255,922
	109,017,105.40	39,978,301	42,552,188	82,630,632		3,617,753
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						22.8
						3.32

NOVA SCOTIA POWER, INC.

ACCOUNT 350.1 LAND RIGHTS - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 80-SQUARE NET SALVAGE PERCENT.. 0						
1952	185,723.00	133,479	131,407	54,316	22.50	2,414
1953	41,854.00	29,557	29,098	12,756	23.50	543
1954	37,703.00	26,155	25,749	11,954	24.50	488
1955	33,352.00	22,719	22,366	10,986	25.50	431
1956	50,838.00	33,995	33,467	17,371	26.50	656
1957	615,004.00	403,566	397,300	217,704	27.50	7,917
1958	141,139.00	90,851	89,440	51,699	28.50	1,814
1959	205,644.00	129,802	127,787	77,857	29.50	2,639
1960	255,541.00	158,103	155,648	99,893	30.50	3,275
1961	182,784.00	110,804	109,084	73,700	31.50	2,340
1962	11,730.00	6,964	6,856	4,874	32.50	150
1963	177,156.00	102,963	101,364	75,792	33.50	2,262
1964	218,989.00	124,539	122,605	96,384	34.50	2,794
1965	316,563.00	176,072	173,338	143,225	35.50	4,035
1966	69,128.00	37,585	37,001	32,127	36.50	880
1967	605,627.00	321,709	316,714	288,913	37.50	7,704
1968	148,999.00	77,286	76,086	72,913	38.50	1,894
1969	853,831.00	432,209	425,498	428,333	39.50	10,844
1970	44,646.00	22,042	21,700	22,946	40.50	567
1971	1,537,551.00	739,870	728,382	809,169	41.50	19,498
1972	118,460.00	55,522	54,660	63,800	42.50	1,501
1973	1,006,193.00	459,025	451,898	554,295	43.50	12,742
1975	171,975.00	74,156	73,005	98,970	45.50	2,175
1976	304,380.00	127,444	125,465	178,915	46.50	3,848
1977	1,030,121.00	418,435	411,938	618,183	47.50	13,014
1978	1,960,297.00	771,769	759,786	1,200,511	48.50	24,753
1979	2,051,284.00	781,949	769,808	1,281,476	49.50	25,888
1980	5,549,570.00	2,046,126	2,014,357	3,535,213	50.50	70,004
1981	556,258.00	198,139	195,063	361,195	51.50	7,013
1982	1,451,980.00	499,046	491,297	960,683	52.50	18,299
1983	1,433,795.00	474,873	467,500	966,295	53.50	18,062
1984	3,384,149.00	1,078,528	1,061,782	2,322,367	54.50	42,612
1985	2,099,451.00	642,852	632,871	1,466,580	55.50	26,425
1986	1,942,701.00	570,571	561,712	1,380,989	56.50	24,442
1987	2,000,586.00	562,565	553,830	1,446,756	57.50	25,161
1988	996,919.00	267,872	263,713	733,206	58.50	12,533
1989	62,522.00	16,018	15,769	46,753	59.50	786
1990	2,100,772.00	511,958	504,009	1,596,763	60.50	26,393
1991	1,960,345.00	453,232	446,195	1,514,150	61.50	24,620
1992	6,203,817.00	1,356,775	1,335,709	4,868,108	62.50	77,890

NOVA SCOTIA POWER, INC.

ACCOUNT 350.1 LAND RIGHTS - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 80-SQUARE NET SALVAGE PERCENT.. 0						
1993	2,057,613.00	424,280	417,692	1,639,921	63.50	25,826
1994	350,928.00	67,975	66,920	284,008	64.50	4,403
1995	229,336.00	41,556	40,911	188,425	65.50	2,877
1996	958,973.00	161,779	159,267	799,706	66.50	12,026
1997	524,158.00	81,873	80,602	443,556	67.50	6,571
1998	1,918,301.00	275,660	271,379	1,646,922	68.50	24,043
1999	55,717.00	7,310	7,196	48,521	69.50	698
2001	2,924,646.00	310,597	305,775	2,618,871	71.50	36,628
2002	287,520.00	26,941	26,523	260,997	72.50	3,600
2003	52,925.00	4,298	4,231	48,694	73.50	663
2004	237.00	16	16	221	74.50	3
2008	15,024.00	281	277	14,747	78.50	188
2009	188,501.00	1,169	1,150	187,351	79.50	2,357
	51,683,256.00	15,950,860	15,703,196	35,980,060		651,189
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					55.3	1.26

NOVA SCOTIA POWER, INC.

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2.5						
NET SALVAGE PERCENT.. -5						
1966	24,941.00	21,872	26,188			
1967	71,637.00	62,018	74,689	530	9.05	59
1968	54,081.00	46,427	55,912	873	9.26	94
1969	349,106.00	295,448	355,810	10,751	9.75	1,103
1970	278,863.00	232,488	279,987	12,819	10.25	1,251
1971	387,525.00	318,034	383,011	23,890	10.76	2,220
1972	253,081.00	205,280	247,220	18,515	11.04	1,677
1973	819,667.00	653,406	786,902	73,748	11.58	6,369
1974	4,991.00	3,907	4,705	536	12.12	44
1975	429,836.00	330,101	397,543	53,785	12.67	4,245
1976	2,108,116.00	1,586,874	1,911,084	302,438	13.23	22,860
1977	1,746,018.00	1,293,040	1,557,217	276,102	13.58	20,332
1978	3,128,643.00	2,266,373	2,729,409	555,666	14.16	39,242
1979	20,568,065.00	14,558,179	17,532,519	4,063,949	14.75	275,522
1980	19,989,875.00	13,808,906	16,630,164	4,359,205	15.34	284,172
1981	14,668,572.00	9,877,303	11,895,306	3,506,695	15.94	219,993
1982	1,272,266.00	833,989	1,004,379	331,500	16.55	20,030
1983	2,154,361.00	1,372,856	1,653,340	608,739	17.17	35,454
1984	5,383,725.00	3,330,130	4,010,499	1,642,412	17.79	92,322
1985	14,313,211.00	8,616,052	10,376,373	4,652,499	18.24	255,071
1986	2,934,609.00	1,708,911	2,058,054	1,023,285	18.87	54,228
1987	5,526,243.00	3,107,268	3,742,105	2,060,450	19.52	105,556
1988	6,394,782.00	3,464,693	4,172,554	2,541,967	20.17	126,027
1989	4,132,890.00	2,152,843	2,592,684	1,746,851	20.82	83,903
1990	18,991,804.00	9,488,115	11,426,605	8,514,789	21.48	396,405
1991	25,900,481.00	12,376,674	14,905,317	12,290,188	22.15	554,862
1992	21,997,110.00	10,024,083	12,072,075	11,024,891	22.82	483,124
1993	22,189,203.00	9,650,306	11,621,932	11,676,731	23.34	500,288
1994	7,830,957.00	3,224,866	3,883,729	4,338,776	24.02	180,632
1995	5,865,268.00	2,277,425	2,742,719	3,415,812	24.71	138,236
1996	12,130,144.00	4,419,618	5,322,578	7,414,073	25.41	291,778
1997	12,667,859.00	4,322,907	5,206,108	8,095,144	25.96	311,831
1998	4,246,538.00	1,343,456	1,617,934	2,840,931	26.67	106,522
1999	2,017,888.00	587,326	707,321	1,411,461	27.38	51,551
2000	6,015,514.00	1,602,443	1,929,833	4,386,457	27.95	156,939
2001	5,594,833.00	1,343,515	1,618,005	4,256,570	28.67	148,468
2002	3,834,090.00	821,262	989,052	3,036,743	29.26	103,785
2003	5,330,421.00	1,000,733	1,205,190	4,391,752	29.86	147,078
2004	5,360,815.00	860,652	1,036,489	4,592,367	30.47	150,718
2005	4,543,679.00	605,423	729,115	4,041,748	30.96	130,547

NOVA SCOTIA POWER, INC.

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2.5						
NET SALVAGE PERCENT.. -5						
2006	4,906,296.00	515,676	621,032	4,530,579	31.47	143,965
2007	4,548,096.00	348,612	419,836	4,355,665	31.75	137,186
2008	5,796,918.00	273,296	329,132	5,757,632	31.94	180,264
2009	13,151,617.00	219,566	264,425	13,544,773	30.95	437,634
	299,914,635.00	135,452,352	163,126,081	151,784,287		6,403,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.7	2.14

NOVA SCOTIA POWER, INC.

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S3 NET SALVAGE PERCENT.. -35						
1978	509,137.00	404,909	687,335			
1979	398,466.00	308,449	537,929			
1980	2,463,786.00	1,854,640	3,326,111			
1981	3,003,160.00	2,195,385	4,054,266			
1982	1,358,893.00	963,666	1,827,899	6,607	24.85	266
1983	93,561.00	63,937	121,277	5,030	25.85	195
1984	1,871.00	1,237	2,346	180	26.58	7
1985	1,947,837.00	1,236,954	2,346,277	283,303	27.58	10,272
1986	2,356,143.00	1,442,808	2,736,744	444,049	28.31	15,685
1987	474,162.00	278,004	527,323	112,796	29.31	3,848
1988	727,039.00	409,385	776,529	204,974	30.05	6,821
1989	1,821,985.00	978,215	1,855,496	604,184	31.05	19,458
1990	2,135,719.00	1,090,722	2,068,901	814,320	32.05	25,408
1991	8,028,533.00	3,889,945	7,378,518	3,460,002	33.05	104,690
1992	21,721,392.00	10,008,240	18,983,811	10,340,068	33.78	306,100
1993	16,591,125.00	7,207,682	13,671,661	8,726,358	34.78	250,902
1994	149,562.00	61,037	115,776	86,133	35.78	2,407
1995	6,468.00	2,469	4,683	4,049	36.78	110
1996	4,435,292.00	1,576,547	2,990,423	2,997,221	37.78	79,334
1997	115,181.00	37,910	71,908	83,586	38.78	2,155
1998	287,966.00	87,198	165,399	223,355	39.78	5,615
1999	140,349.00	38,804	73,604	115,867	40.78	2,841
2000	393,083.00	98,332	186,518	344,144	41.78	8,237
2001	14,460.00	3,237	6,140	13,381	42.78	313
2002	292,213.00	57,714	109,473	285,015	43.78	6,510
2003	191,141.00	32,720	62,064	195,976	44.78	4,376
2004	108,963.00	15,784	29,939	117,161	45.78	2,559
2005	702,582.00	83,277	157,962	790,524	46.78	16,899
2006	392,663.00	36,205	68,674	461,421	47.78	9,657
2007	270,131.00	17,796	33,756	330,921	48.78	6,784
2008	124,787.00	4,936	9,363	159,099	49.78	3,196
2009	191,204.00	2,530	4,799	253,326	50.78	4,989
	71,448,854.00	34,490,674	64,992,904	31,463,050		899,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.0	1.26

NOVA SCOTIA POWER, INC.

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. -40						
1938	1,121.00	1,481	845	724	4.26	170
1939	3,342.00	4,387	2,502	2,177	4.68	465
1940	1,558.00	2,047	1,168	1,013	4.57	222
1941	1,574.00	2,053	1,171	1,033	5.03	205
1942	2,584.00	3,346	1,908	1,710	5.49	311
1943	3,938.00	5,096	2,907	2,606	5.44	479
1944	1,089.00	1,398	797	728	5.93	123
1945	10,465.00	13,419	7,654	6,997	5.92	1,182
1946	8,331.00	10,592	6,041	5,622	6.43	874
1947	7,749.00	9,832	5,608	5,241	6.46	811
1948	52,027.00	65,401	37,302	35,536	6.99	5,084
1949	35,767.00	44,836	25,572	24,502	7.07	3,466
1950	31,790.00	39,459	22,506	22,000	7.61	2,891
1951	22,106.00	27,340	15,594	15,354	7.72	1,989
1952	53,609.00	65,596	37,413	37,640	8.29	4,540
1953	91,596.00	111,577	63,639	64,595	8.44	7,653
1954	44,700.00	54,182	30,903	31,677	8.60	3,683
1955	74,976.00	89,820	51,229	53,737	9.19	5,847
1956	44,821.00	53,381	30,446	32,303	9.39	3,440
1957	375,548.00	444,431	253,484	272,283	9.61	28,333
1958	197,766.00	230,995	131,749	145,123	10.23	14,186
1959	195,080.00	226,191	129,009	144,103	10.48	13,750
1960	309,008.00	355,477	202,748	229,863	10.74	21,403
1961	198,344.00	224,922	128,286	149,396	11.38	13,128
1962	88,600.00	99,579	56,795	67,245	11.67	5,762
1963	367,945.00	409,626	233,633	281,490	11.98	23,497
1964	514,751.00	567,297	323,561	397,090	12.30	32,284
1965	228,159.00	247,329	141,066	178,357	12.97	13,752
1966	105,681.00	113,273	64,606	83,347	13.32	6,257
1967	366,368.00	388,020	221,310	291,605	13.68	21,316
1968	160,071.00	167,402	95,479	128,620	14.06	9,148
1969	1,381,951.00	1,418,352	808,966	1,125,765	14.75	76,323
1970	404,045.00	408,918	233,229	332,434	15.14	21,957
1971	1,467,911.00	1,463,830	834,904	1,220,171	15.55	78,468
1972	365,998.00	359,344	204,954	307,443	15.97	19,251
1973	1,305,517.00	1,254,184	715,331	1,112,393	16.69	66,650
1974	100,684.00	95,076	54,227	86,731	17.13	5,063
1975	643,759.00	596,996	340,500	560,763	17.58	31,898
1976	678,590.00	617,422	352,150	597,876	18.05	33,123
1977	1,497,994.00	1,335,911	761,945	1,335,247	18.52	72,098

NOVA SCOTIA POWER, INC.

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2 NET SALVAGE PERCENT.. -40						
1978	1,647,504.00	1,438,568	820,496	1,486,010	19.01	78,170
1979	2,278,663.00	1,936,408	1,104,442	2,085,686	19.75	105,604
1980	6,821,040.00	5,662,827	3,229,827	6,319,629	20.25	312,080
1981	2,526,901.00	2,046,891	1,167,457	2,370,204	20.76	114,172
1982	1,686,675.00	1,331,326	759,330	1,602,015	21.28	75,283
1983	1,559,033.00	1,197,400	682,944	1,499,702	21.81	68,762
1984	9,392,485.00	7,008,672	3,997,438	9,152,041	22.34	409,671
1985	4,844,348.00	3,506,339	1,999,861	4,782,226	22.89	208,922
1986	2,579,828.00	1,808,047	1,031,230	2,580,529	23.45	110,044
1987	3,833,527.00	2,596,525	1,480,944	3,885,994	24.01	161,849
1988	2,324,331.00	1,518,346	865,998	2,388,065	24.58	97,155
1989	230,138.00	144,665	82,511	239,682	25.16	9,526
1990	2,916,944.00	1,760,084	1,003,874	3,079,848	25.75	119,606
1991	3,787,090.00	2,187,575	1,247,696	4,054,230	26.34	153,919
1992	74,880.00	41,461	23,648	81,184	26.75	3,035
1993	6,074,172.00	3,199,145	1,824,651	6,679,190	27.36	244,122
1994	4,518,258.00	2,255,063	1,286,189	5,039,372	27.98	180,106
1995	4,167,833.00	1,971,635	1,124,534	4,710,432	28.42	165,744
1996	2,780,074.00	1,234,964	704,369	3,187,735	29.05	109,733
1997	3,013,720.00	1,255,214	715,919	3,503,289	29.52	118,675
1998	3,359,879.00	1,303,902	743,688	3,960,143	29.99	132,049
1999	2,479,850.00	886,001	505,336	2,966,454	30.65	96,785
2000	2,281,240.00	746,376	425,700	2,768,036	31.15	88,862
2001	3,357,781.00	998,940	569,751	4,131,142	31.50	131,147
2002	2,337,096.00	621,013	354,199	2,917,735	32.02	91,122
2003	1,926,099.00	450,592	256,998	2,439,541	32.41	75,271
2004	3,913,830.00	786,836	448,776	5,030,586	32.81	153,325
2005	2,076,804.00	348,031	198,502	2,709,024	33.09	81,868
2006	1,796,351.00	239,418	136,553	2,378,338	33.26	71,507
2007	3,974,978.00	389,548	222,181	5,342,788	33.21	160,879
2008	7,572,630.00	464,354	264,847	10,336,835	32.75	315,629
2009	6,878,660.00	154,082	87,882	9,542,242	30.85	309,311
	120,459,555.00	63,120,066	36,000,908	132,642,467		5,205,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.5	4.32

NOVA SCOTIA POWER, INC.

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3 NET SALVAGE PERCENT.. -10						
1964	233.00	217	256			
1965	23,787.00	21,890	26,166			
1966	19,440.00	17,674	21,320	64	9.13	7
1967	106,243.00	95,364	115,038	1,829	9.58	191
1968	82,929.00	73,443	88,594	2,628	10.05	261
1969	523,082.00	456,745	550,972	24,418	10.52	2,321
1970	258,502.00	222,392	268,272	16,080	11.01	1,460
1971	923,724.00	782,394	943,803	72,293	11.50	6,286
1972	86,725.00	72,264	87,172	8,226	12.00	686
1973	604,700.00	495,286	597,464	67,706	12.52	5,408
1974	20,065.00	16,141	19,471	2,601	13.04	199
1975	162,141.00	127,381	153,660	24,695	13.81	1,788
1976	303,699.00	233,915	282,172	51,897	14.34	3,619
1977	927,828.00	699,935	844,333	176,278	14.89	11,839
1978	5,854,863.00	4,321,474	5,213,000	1,227,349	15.45	79,440
1979	2,045,856.00	1,468,863	1,771,892	478,550	16.23	29,486
1980	5,911,805.00	4,143,702	4,998,554	1,504,432	16.80	89,550
1981	1,828,240.00	1,249,474	1,507,242	503,822	17.37	29,005
1982	1,831,834.00	1,213,645	1,464,022	550,995	18.16	30,341
1983	749,812.00	483,081	582,741	242,052	18.75	12,909
1984	9,590,547.00	5,972,130	7,204,189	3,345,413	19.55	171,121
1985	4,975,952.00	3,003,883	3,623,589	1,849,958	20.14	91,855
1986	2,702,946.00	1,579,088	1,904,856	1,068,385	20.75	51,488
1987	2,492,369.00	1,400,412	1,689,319	1,052,287	21.55	48,830
1988	1,191,103.00	645,149	778,244	531,969	22.17	23,995
1989	2,505.00	1,299	1,567	1,189	22.98	52
1990	3,462,718.00	1,723,187	2,078,683	1,730,307	23.60	73,318
1991	10,823,257.00	5,132,497	6,191,339	5,714,244	24.42	233,999
1992	18,051,131.00	8,166,873	9,851,711	10,004,533	25.05	399,383
1993	4,291,529.00	1,838,234	2,217,464	2,503,218	25.87	96,761
1994	14,832.00	5,994	7,231	9,084	26.69	340
1995	1,050,618.00	400,559	483,195	672,485	27.34	24,597
1996	2,490,332.00	887,554	1,070,658	1,668,707	28.17	59,237
1997	464,597.00	153,981	185,747	325,310	28.99	11,221
1998	320,422.00	98,514	118,838	233,626	29.65	7,879
1999	159,685.00	45,002	54,286	121,368	30.48	3,982
2000	334,540.00	85,669	103,343	264,651	31.31	8,453
2001	840,280.00	193,273	233,145	691,163	32.15	21,498
2002	271,147.00	55,477	66,922	231,340	32.82	7,049
2003	717,888.00	127,849	154,224	635,453	33.66	18,879

NOVA SCOTIA POWER, INC.

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -10						
2004	367,224.00	55,543	67,002	336,944	34.50	9,766
2005	164,176.00	20,479	24,704	155,890	35.18	4,431
2006	632,087.00	61,603	74,312	620,984	36.02	17,240
2007	127,899.00	8,976	10,828	129,861	36.71	3,537
2008	1,355,218.00	57,543	69,414	1,421,326	37.41	37,993
2009	1,676,021.00	24,151	29,133	1,814,490	37.67	48,168
	90,836,531.00	47,940,199	57,830,087	42,090,100		1,779,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.6	1.96

NOVA SCOTIA POWER, INC.

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. 0						
1995	17,397.00	4,163	5,335	12,062	46.10	262
1996	617.00	137	176	441	47.10	9
1997	1,078,033.00	222,398	284,987	793,046	48.10	16,487
1999	83.00	14	18	65	50.10	1
2001	149,543.00	20,981	26,886	122,657	52.10	2,354
	1,245,673.00	247,693	317,402	928,271		19,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.6	1.53

NOVA SCOTIA POWER, INC.

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. 0						
1995	67,310.00	25,571	26,022	41,288	23.67	1,744
1996	27,323.00	9,664	9,834	17,489	24.67	709
1997	59,014.00	19,404	19,747	39,267	25.52	1,539
1998	908.00	275	280	628	26.52	24
1999	41,991.00	11,640	11,845	30,146	27.38	1,101
2000	27,183.00	6,817	6,937	20,246	28.38	713
2002	495.00	98	100	395	30.23	13
2004	3,868.00	564	574	3,294	32.23	102
	228,092.00	74,033	75,339	152,753		5,945
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.7	2.61

NOVA SCOTIA POWER, INC.

ACCOUNT 359 ROADS, TRAILS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 65-SQUARE NET SALVAGE PERCENT.. 0						
1953	1,331.00	1,157	1,043	288	8.50	34
1954	233.00	199	179	54	9.50	6
1955	688.00	577	520	168	10.50	16
1957	25,565.00	20,649	18,616	6,949	12.50	556
1959	12.00	9	8	4	14.50	
1960	772.00	588	530	242	15.50	16
1961	110.00	82	74	36	16.50	2
1964	1,335.00	935	843	492	19.50	25
1968	1,771.00	1,131	1,020	751	23.50	32
1969	3,296.00	2,054	1,852	1,444	24.50	59
1971	5,820.00	3,447	3,108	2,712	26.50	102
1977	1,604.00	802	723	881	32.50	27
1978	670.00	325	293	377	33.50	11
1979	21,334.00	10,010	9,024	12,310	34.50	357
1984	58,033.00	22,766	20,524	37,509	39.50	950
1985	453.00	171	154	299	40.50	7
1992	37,969.00	10,221	9,215	28,754	47.50	605
1993	499.00	127	114	385	48.50	8
1995	4,871.00	1,087	980	3,891	50.50	77
1997	905.00	174	157	748	52.50	14
	167,271.00	76,511	68,977	98,294		2,904
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.8	1.74

NOVA SCOTIA POWER, INC.

ACCOUNT 360.1 LAND RIGHTS - EASEMENTS, SURVEYS AND CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 60-SQUARE NET SALVAGE PERCENT.. 0						
1952	262,459.00	251,514	262,459			
1953	204,871.00	192,927	204,871			
1954	56,070.00	51,865	55,537	533	4.50	118
1955	58,316.00	52,968	56,718	1,598	5.50	291
1956	32,200.00	28,713	30,746	1,454	6.50	224
1957	25,809.00	22,583	24,182	1,627	7.50	217
1958	45,974.00	39,459	42,253	3,721	8.50	438
1959	6,195.00	5,214	5,583	612	9.50	64
1960	15,368.00	12,679	13,577	1,791	10.50	171
1961	17,756.00	14,352	15,368	2,388	11.50	208
1962	6,005.00	4,754	5,091	914	12.50	73
1963	7,707.00	5,973	6,396	1,311	13.50	97
1964	3,797.00	2,879	3,083	714	14.50	49
1965	6,041.00	4,481	4,798	1,243	15.50	80
1966	39,642.00	28,740	30,775	8,867	16.50	537
1967	5,662.00	4,010	4,294	1,368	17.50	78
1968	14,313.00	9,900	10,601	3,712	18.50	201
1969	10,675.00	7,206	7,716	2,959	19.50	152
1970	4,190.00	2,758	2,953	1,237	20.50	60
1971	83,970.00	53,884	57,699	26,271	21.50	1,222
1972	73,945.00	46,216	49,488	24,457	22.50	1,087
1973	20,387.00	12,401	13,279	7,108	23.50	302
1974	10,045.00	5,944	6,365	3,680	24.50	150
1975	27,338.00	15,719	16,832	10,506	25.50	412
1976	152,130.00	84,934	90,947	61,183	26.50	2,309
1977	124,761.00	67,583	72,368	52,393	27.50	1,905
1978	162,996.00	85,573	91,631	71,365	28.50	2,504
1979	560,217.00	284,758	304,919	255,298	29.50	8,654
1980	278,217.00	136,799	146,484	131,733	30.50	4,319
1981	133,914.00	63,609	68,112	65,802	31.50	2,089
1982	339,744.00	155,705	166,729	173,015	32.50	5,324
1983	118,834.00	52,489	56,205	62,629	33.50	1,870
1984	163,187.00	69,354	74,264	88,923	34.50	2,577
1985	129,950.00	53,059	56,816	73,134	35.50	2,060
1986	236,472.00	92,626	99,184	137,288	36.50	3,761
1987	222,791.00	83,547	89,462	133,329	37.50	3,555
1988	331,541.00	118,791	127,201	204,340	38.50	5,308
1989	523,315.00	178,817	191,477	331,838	39.50	8,401
1990	452,623.00	147,102	157,517	295,106	40.50	7,287
1991	590,379.00	182,014	194,900	395,479	41.50	9,530

NOVA SCOTIA POWER, INC.

ACCOUNT 360.1 LAND RIGHTS - EASEMENTS, SURVEYS AND CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 60-SQUARE NET SALVAGE PERCENT.. 0						
1992	1,614,741.00	471,020	504,368	1,110,373	42.50	26,126
1993	881,389.00	242,382	259,542	621,847	43.50	14,295
1994	1,317,696.00	340,361	364,458	953,238	44.50	21,421
1995	511,568.00	123,646	132,400	379,168	45.50	8,333
1996	520,500.00	117,113	125,405	395,095	46.50	8,497
1997	339,737.00	70,767	75,777	263,960	47.50	5,557
1998	251,403.00	48,194	51,606	199,797	48.50	4,120
1999	379,197.00	66,359	71,057	308,140	49.50	6,225
2000	1,017,907.00	161,135	172,543	845,364	50.50	16,740
2001	1,507,888.00	213,668	228,796	1,279,092	51.50	24,837
2002	573,475.00	71,684	76,759	496,716	52.50	9,461
2003	39,804.00	4,311	4,616	35,188	53.50	658
2004	216,300.00	19,835	21,239	195,061	54.50	3,579
2005	151,916.00	11,394	12,201	139,715	55.50	2,517
2006	382,547.00	22,302	23,881	358,666	56.50	6,348
2007	430,103.00	17,935	19,205	410,898	57.50	7,146
2008	1,059,150.00	26,479	28,354	1,030,796	58.50	17,620
2009	419,326.00	3,480	3,726	415,600	59.50	6,985
	17,174,453.00	4,765,964	5,094,813	12,079,640		268,149
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					45.0	1.56

NOVA SCOTIA POWER, INC.

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
1953	1,066.00	974	79	1,040	8.44	123
1956	10.00	9	1	10	9.79	1
1957	62,567.00	55,184	4,494	61,201	10.00	6,120
1958	2,821.00	2,471	201	2,761	10.23	270
1959	3,949.00	3,413	278	3,868	10.85	356
1960	976.00	837	68	957	11.10	86
1961	1,389.00	1,181	96	1,362	11.38	120
1962	3,705.00	3,104	253	3,637	12.02	303
1963	6,486.00	5,384	438	6,372	12.32	517
1964	2,299.00	1,878	153	2,261	12.98	174
1966	12,067.00	9,646	786	11,884	13.64	871
1967	17,266.00	13,561	1,104	17,025	14.32	1,189
1968	825.00	640	52	814	14.68	55
1969	643.00	489	40	635	15.36	41
1971	49,756.00	36,607	2,981	49,263	16.45	2,995
1972	8,768.00	6,352	517	8,689	16.85	516
1973	32,052.00	22,727	1,851	31,804	17.55	1,812
1984	5,341.00	2,889	235	5,373	24.00	224
1985	46,029.00	24,040	1,958	46,372	24.76	1,873
1993	135.00	50	4	138	30.01	5
1994	7.00	2		7	30.58	
1995	42,812.00	14,277	1,163	43,790	31.16	1,405
1996	35,542.00	11,084	903	36,416	31.95	1,140
1997	17,273.00	5,033	411	17,726	32.55	545
2008	30,841.00	1,234	100	32,283	37.87	852
2009	48,220.00	684	56	50,575	36.67	1,379
	432,845.00	223,750	18,222	436,263		22,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						19.0
						5.31

NOVA SCOTIA POWER, INC.

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
1948	25,338.00	23,072	26,605			
1949	21,903.00	19,898	22,998			
1950	22,488.00	20,231	23,612			
1951	48,934.00	43,884	51,381			
1952	32,695.00	29,019	34,330			
1953	117,862.00	103,484	123,755			
1954	182,164.00	159,234	191,272			
1955	115,255.00	99,598	121,018			
1956	216,391.00	185,995	227,211			
1957	569,655.00	486,765	598,138			
1958	2,590,177.00	2,184,996	2,719,686			
1959	542,840.00	454,789	569,982			
1960	563,811.00	465,964	592,002			
1961	792,228.00	649,583	831,839			
1962	1,000,392.00	808,292	1,049,828	584	14.23	41
1963	2,454,970.00	1,965,768	2,553,184	24,535	14.48	1,694
1964	774,951.00	614,587	798,240	15,459	14.74	1,049
1965	673,897.00	525,882	683,027	24,565	15.38	1,597
1966	768,391.00	593,167	770,419	36,392	15.67	2,322
1967	1,537,455.00	1,173,293	1,523,900	90,428	15.98	5,659
1968	1,473,338.00	1,104,252	1,434,228	112,777	16.64	6,777
1969	1,463,659.00	1,083,013	1,406,642	130,200	16.97	7,672
1970	1,618,278.00	1,181,278	1,534,271	164,921	17.32	9,522
1971	1,512,069.00	1,081,999	1,405,325	182,347	17.99	10,136
1972	696,263.00	490,771	637,424	93,652	18.36	5,101
1973	2,524,379.00	1,751,250	2,274,563	376,035	18.75	20,055
1976	776,425.00	507,980	659,776	155,470	20.26	7,674
1977	398,252.00	255,499	331,848	86,317	20.69	4,172
1978	1,550,200.00	974,184	1,265,292	362,418	21.13	17,152
1979	1,646,830.00	1,012,603	1,315,192	413,980	21.58	19,184
1980	2,041,078.00	1,226,514	1,593,024	550,108	22.05	24,948
1981	223,854.00	131,297	170,532	64,515	22.52	2,865
1982	1,493,003.00	853,587	1,108,658	458,995	23.01	19,948
1983	1,443,010.00	803,035	1,043,000	472,161	23.50	20,092
1984	2,304,046.00	1,246,155	1,618,534	800,714	24.00	33,363
1985	364,240.00	191,150	248,270	134,182	24.52	5,472
1986	1,087,243.00	552,651	717,796	423,809	25.04	16,925
1987	464,860.00	228,432	296,693	191,410	25.58	7,483
1988	6,305,808.00	3,003,992	3,901,653	2,719,445	25.89	105,038
1989	4,768,345.00	2,186,453	2,839,815	2,166,947	26.45	81,926

NOVA SCOTIA POWER, INC.

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
1990	4,435,145.00	1,952,639	2,536,132	2,120,770	27.01	78,518
1991	2,158,350.00	913,986	1,187,106	1,079,162	27.37	39,429
1992	15,617,482.00	6,342,884	8,238,280	8,160,076	27.75	294,057
1993	67,685.00	26,153	33,968	37,101	28.34	1,309
1994	17,544.00	6,453	8,381	10,040	28.75	349
1995	118,949.00	41,478	53,873	71,023	29.17	2,435
1996	95,354.00	31,358	40,728	59,394	29.60	2,007
1997	88,431.00	27,392	35,577	57,276	29.87	1,918
1998	247,858.00	71,543	92,922	167,329	30.34	5,515
1999	52,596.00	14,094	18,306	36,920	30.65	1,205
2000	299,575.00	74,109	96,254	218,300	30.82	7,083
2001	316,715.00	71,232	92,518	240,033	31.18	7,698
2002	306,103.00	61,967	80,484	240,924	31.41	7,670
2003	149,093.00	26,770	34,770	121,778	31.52	3,864
2004	54,532.00	8,503	11,044	46,215	31.54	1,465
2005	144,560.00	18,989	24,663	127,125	31.47	4,040
2006	131,150.00	13,840	17,976	119,732	31.34	3,820
2007	201,944.00	15,903	20,655	191,386	30.83	6,208
2008	168,186.00	8,477	11,010	165,585	29.75	5,566
2009	240,657.00	4,675	6,072	246,618	26.60	9,271
	72,118,886.00	40,206,041	51,955,682	23,769,153		921,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.8	1.28

NOVA SCOTIA POWER, INC.

ACCOUNT 362.1 SCADA EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R2.5						
NET SALVAGE PERCENT.. 0						
1996	8,409.00	6,778	4,708	3,701	3.25	1,139
1997	13,861.00	10,691	7,426	6,435	3.71	1,735
1998	10,082.00	7,386	5,131	4,951	4.20	1,179
2001	108,789.00	64,175	44,579	64,210	5.91	10,865
2002	91,234.00	48,792	33,893	57,341	6.52	8,795
2003	7,370.00	3,512	2,440	4,930	7.14	690
2004	71,877.00	29,728	20,651	51,226	7.80	6,567
2007	92,245.00	18,846	13,091	79,154	9.74	8,127
	403,867.00	189,908	131,919	271,948		39,097
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	9.68

NOVA SCOTIA POWER, INC.

ACCOUNT 362.2 REMOTE MONITORING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R2.5						
NET SALVAGE PERCENT.. 0						
2003	309,013.00	147,245	81,224	227,789	7.14	31,903
	309,013.00	147,245	81,224	227,789		31,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.1	10.32

NOVA SCOTIA POWER, INC.

ACCOUNT 362.3 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R2.5 NET SALVAGE PERCENT.. 0						
1995	514.24	429	223	291	2.86	102
1996	855.00	689	358	497	3.25	153
1997	155,972.00	120,301	62,437	93,535	3.71	25,212
1999	27,774.00	19,131	9,929	17,845	4.74	3,765
2000	2,355.00	1,510	784	1,571	5.31	296
2001	15,847.00	9,348	4,852	10,995	5.91	1,860
2002	6,951.00	3,717	1,929	5,022	6.52	770
2003	90,988.00	43,356	22,502	68,486	7.14	9,592
2004	70,936.00	29,339	15,226	55,710	7.80	7,142
2007	9,701.00	1,982	1,029	8,672	9.74	890
2008	60,503.00	7,690	3,991	56,512	10.31	5,481
	442,396.24	237,492	123,260	319,136		55,263
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.8	12.49

NOVA SCOTIA POWER, INC.

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5						
NET SALVAGE PERCENT.. -40						
1946	6,253.00	8,506	8,637	117	1.86	63
1947	20,445.00	27,730	28,156	467	2.01	232
1948	38,454.00	51,984	52,783	1,053	2.19	481
1949	50,795.00	68,411	69,463	1,650	2.39	690
1950	49,471.00	66,351	67,371	1,888	2.61	723
1951	48,706.00	65,024	66,024	2,164	2.85	759
1952	41,966.00	55,744	56,601	2,151	3.10	694
1953	124,686.00	164,715	167,248	7,312	3.38	2,163
1954	98,964.00	129,960	131,958	6,592	3.67	1,796
1955	111,896.00	146,848	149,106	7,548	3.64	2,074
1956	113,588.00	148,035	150,311	8,712	3.97	2,194
1957	162,401.00	210,082	213,312	14,049	4.32	3,252
1958	230,117.00	297,003	301,570	20,594	4.36	4,723
1959	228,158.00	291,983	296,473	22,948	4.75	4,831
1960	256,634.00	327,239	332,271	27,017	4.85	5,571
1961	260,808.00	331,174	336,266	28,865	4.97	5,808
1962	295,572.00	371,510	377,222	36,579	5.41	6,761
1963	393,174.00	491,436	498,992	51,452	5.58	9,221
1964	371,389.00	461,347	468,441	51,504	5.78	8,911
1965	388,176.00	478,831	486,194	57,252	6.01	9,526
1966	482,523.00	587,713	596,750	78,782	6.50	12,120
1967	621,796.00	751,080	762,629	107,885	6.76	15,959
1968	826,594.00	989,317	1,004,529	152,703	7.04	21,691
1969	522,382.00	619,075	628,594	102,741	7.34	13,997
1970	1,292,750.00	1,515,568	1,538,872	270,978	7.67	35,330
1971	1,761,803.00	2,041,789	2,073,184	393,340	8.01	49,106
1972	1,347,344.00	1,535,056	1,558,659	327,623	8.58	38,184
1973	2,577,901.00	2,898,076	2,942,637	666,424	8.95	74,461
1974	1,812,912.00	2,009,395	2,040,292	497,785	9.34	53,296
1975	3,104,888.00	3,389,234	3,441,347	905,496	9.75	92,871
1976	7,592,973.00	8,119,318	8,244,162	2,386,000	10.36	230,309
1977	6,391,692.00	6,718,435	6,821,738	2,126,631	10.79	197,093
1978	6,545,083.00	6,754,133	6,857,985	2,305,131	11.24	205,083
1979	10,484,419.00	10,565,359	10,727,813	3,950,374	11.87	332,803
1980	7,924,982.00	7,823,067	7,943,355	3,151,620	12.34	255,399
1981	7,140,330.00	6,894,560	7,000,572	2,995,890	12.82	233,689
1982	7,350,029.00	6,904,617	7,010,783	3,279,258	13.48	243,268
1983	6,924,883.00	6,346,240	6,443,821	3,251,015	13.98	232,548
1984	7,254,032.00	6,474,224	6,573,772	3,581,873	14.50	247,026
1985	9,812,068.00	8,481,159	8,611,566	5,125,329	15.18	337,637

NOVA SCOTIA POWER, INC.

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5 NET SALVAGE PERCENT.. -40						
1986	10,204,077.00	8,561,425	8,693,066	5,592,642	15.71	355,992
1987	11,831,555.00	9,579,064	9,726,353	6,837,824	16.41	416,686
1988	13,073,624.00	10,231,418	10,388,738	7,914,336	16.96	466,647
1989	14,726,660.00	11,073,565	11,243,833	9,373,491	17.67	530,475
1990	14,282,021.00	10,333,328	10,492,215	9,502,614	18.23	521,262
1991	15,319,384.00	10,633,491	10,796,993	10,650,145	18.81	566,196
1992	29,229,192.00	19,335,111	19,632,410	21,288,459	19.54	1,089,481
1993	15,299,320.00	9,649,281	9,797,649	11,621,399	20.13	577,317
1994	15,831,449.00	9,448,525	9,593,807	12,570,222	20.86	602,599
1995	12,221,829.00	6,897,267	7,003,320	10,107,241	21.47	470,761
1996	11,639,551.00	6,182,464	6,277,526	10,017,845	22.09	453,501
1997	10,776,537.00	5,355,939	5,438,293	9,648,859	22.71	424,873
1998	13,637,579.00	6,279,560	6,376,115	12,716,496	23.47	541,819
1999	12,128,685.00	5,153,478	5,232,719	11,747,440	24.10	487,446
2000	12,082,020.00	4,692,173	4,764,320	12,150,508	24.75	490,930
2001	12,669,743.00	4,448,600	4,517,002	13,220,638	25.40	520,498
2002	9,530,990.00	2,982,247	3,028,102	10,315,284	26.06	395,828
2003	9,087,264.00	2,497,362	2,535,762	10,186,408	26.61	382,804
2004	10,187,800.00	2,400,449	2,437,359	11,825,561	27.18	435,083
2005	11,579,371.00	2,261,451	2,296,223	13,914,896	27.76	501,257
2006	12,525,641.00	1,934,209	1,963,950	15,571,947	28.24	551,415
2007	13,249,599.00	1,489,520	1,512,423	17,037,016	28.65	594,660
2008	11,954,496.00	826,773	839,486	15,896,808	28.89	550,253
2009	15,012,527.00	367,807	373,462	20,644,076	28.07	735,450
	413,143,951.00	248,225,835	252,042,585	326,358,947		15,655,576
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.8	3.79

NOVA SCOTIA POWER, INC.

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5						
NET SALVAGE PERCENT.. -15						
1950	5,160.00	5,685	5,396	538	2.61	206
1951	10,397.00	11,402	10,822	1,135	2.85	398
1952	13,269.00	14,478	13,741	1,518	3.10	490
1953	21,864.00	23,726	22,518	2,626	3.38	777
1954	35,005.00	37,760	35,838	4,418	3.67	1,204
1955	50,183.00	54,098	51,345	6,365	3.64	1,749
1956	49,866.00	53,383	50,666	6,680	3.97	1,683
1957	81,814.00	86,936	82,511	11,575	4.32	2,679
1958	88,214.00	93,523	88,763	12,683	4.36	2,909
1959	98,811.00	103,872	98,585	15,048	4.75	3,168
1960	117,771.00	123,356	117,077	18,360	4.85	3,786
1961	129,192.00	134,754	127,895	20,676	4.97	4,160
1962	194,176.00	200,481	190,277	33,025	5.41	6,104
1963	151,927.00	155,986	148,047	26,669	5.58	4,779
1964	190,652.00	194,540	184,638	34,612	5.78	5,988
1965	203,858.00	206,562	196,048	38,389	6.01	6,388
1966	260,367.00	260,497	247,238	52,184	6.50	8,028
1967	377,737.00	374,798	355,722	78,676	6.76	11,638
1968	432,130.00	424,842	403,219	93,731	7.04	13,314
1969	431,054.00	419,620	398,262	97,450	7.34	13,277
1970	703,130.00	677,121	642,657	165,943	7.67	21,635
1971	954,582.00	908,733	862,481	235,288	8.01	29,374
1972	692,407.00	648,003	615,021	181,247	8.58	21,124
1973	1,133,709.00	1,046,924	993,638	310,127	8.95	34,651
1974	772,506.00	703,332	667,534	220,848	9.34	23,645
1975	1,154,365.00	1,035,067	982,385	345,135	9.75	35,398
1976	4,456,100.00	3,914,105	3,714,886	1,409,629	10.36	136,065
1977	3,351,610.00	2,893,847	2,746,557	1,107,795	10.79	102,669
1978	3,799,153.00	3,220,409	3,056,498	1,312,528	11.24	116,773
1979	6,906,376.00	5,716,891	5,425,915	2,516,417	11.87	211,998
1980	4,430,246.00	3,592,331	3,409,490	1,685,293	12.34	136,572
1981	3,585,056.00	2,843,505	2,698,777	1,424,037	12.82	111,079
1982	2,690,749.00	2,076,316	1,970,636	1,123,725	13.48	83,362
1983	2,718,273.00	2,046,289	1,942,138	1,183,876	13.98	84,684
1984	1,588,568.00	1,164,619	1,105,343	721,510	14.50	49,759
1985	3,119,639.00	2,214,975	2,102,238	1,485,347	15.18	97,849
1986	3,658,178.00	2,521,198	2,392,875	1,814,030	15.71	115,470
1987	5,045,564.00	3,355,527	3,184,738	2,617,661	16.41	159,516
1988	5,978,602.00	3,843,344	3,647,727	3,227,665	16.96	190,310
1989	7,161,145.00	4,423,189	4,198,059	4,037,258	17.67	228,481

NOVA SCOTIA POWER, INC.

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5						
NET SALVAGE PERCENT.. -15						
1990	8,479,786.00	5,039,706	4,783,197	4,968,557	18.23	272,548
1991	8,128,664.00	4,634,720	4,398,824	4,949,140	18.81	263,112
1992	15,135,296.00	8,224,141	7,805,551	9,600,039	19.54	491,302
1993	7,290,982.00	3,777,275	3,585,020	4,799,609	20.13	238,431
1994	7,215,511.00	3,537,368	3,357,324	4,940,514	20.86	236,842
1995	5,670,362.00	2,628,581	2,494,792	4,026,124	21.47	187,523
1996	5,446,587.00	2,376,400	2,255,447	4,008,128	22.09	181,445
1997	4,728,423.00	1,930,379	1,832,127	3,605,559	22.71	158,765
1998	6,448,825.00	2,439,171	2,315,023	5,101,126	23.47	217,347
1999	5,315,928.00	1,855,392	1,760,957	4,352,360	24.10	180,596
2000	4,909,622.00	1,566,219	1,486,502	4,159,563	24.75	168,063
2001	6,542,301.00	1,886,930	1,790,890	5,732,756	25.40	225,699
2002	3,965,825.00	1,019,316	967,435	3,593,264	26.06	137,884
2003	3,582,638.00	808,763	767,599	3,352,435	26.61	125,984
2004	6,005,094.00	1,162,256	1,103,100	5,802,758	27.18	213,494
2005	5,166,328.00	828,808	786,624	5,154,653	27.76	185,686
2006	4,785,053.00	606,960	576,067	4,926,744	28.24	174,460
2007	7,347,615.00	678,516	643,981	7,805,776	28.65	272,453
2008	5,378,788.00	305,569	290,016	5,895,590	28.89	204,070
2009	6,779,689.00	136,441	129,497	7,667,145	28.07	273,144
	195,166,722.00	97,268,935	92,318,174	132,123,557		6,491,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.4	3.33

NOVA SCOTIA POWER, INC.

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. 0						
1929	10,864.00	9,970	10,864			
1930	846.00	773	845	1	7.45	
1931	1,537.00	1,400	1,531	6	7.71	1
1932	55.00	50	55			
1933	298.00	269	294	4	8.25	
1934	1,570.00	1,411	1,543	27	8.53	3
1935	561.00	502	549	12	8.83	1
1937	490.00	433	473	17	9.47	2
1938	130.00	114	125	5	9.80	1
1939	647.00	566	619	28	10.15	3
1940	431.00	374	409	22	10.50	2
1941	247.00	213	233	14	10.87	1
1942	1,619.00	1,388	1,518	101	11.24	9
1943	57.00	49	54	3	11.02	
1944	51.00	43	47	4	11.42	
1945	99.00	84	92	7	11.83	1
1946	180.00	151	165	15	12.26	1
1947	275.00	229	250	25	12.68	2
1948	244.00	201	220	24	13.13	2
1949	234.00	191	209	25	13.57	2
1950	685.00	554	606	79	14.03	6
1951	51,676.00	41,718	45,619	6,057	13.96	434
1952	33,205.00	26,541	29,023	4,182	14.44	290
1953	37,683.00	29,807	32,594	5,089	14.93	341
1954	15,643.00	12,242	13,387	2,256	15.42	146
1955	45.00	35	38	7	15.92	
1956	4,024.00	3,079	3,367	657	16.43	40
1957	46,093.00	34,846	38,105	7,988	16.94	472
1958	5,992.00	4,475	4,893	1,099	17.46	63
1959	81,730.00	60,676	66,350	15,380	17.52	878
1960	2,349.00	1,721	1,882	467	18.07	26
1962	13,408.00	9,553	10,446	2,962	19.17	155
1963	18,096.00	12,707	13,895	4,201	19.72	213
1964	15,739.00	10,885	11,903	3,836	20.29	189
1965	69,645.00	47,421	51,856	17,789	20.86	853
1966	16,523.00	11,069	12,104	4,419	21.44	206
1967	17,721.00	11,598	12,683	5,038	22.44	225
1968	116,937.00	75,226	82,261	34,676	23.01	1,507
1969	6,131.00	3,874	4,236	1,895	23.60	80
1970	68,510.00	42,490	46,464	22,046	24.19	911

NOVA SCOTIA POWER, INC.

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. 0						
1971	76,134.00	46,312	50,643	25,491	24.79	1,028
1972	1,395.00	827	904	491	25.79	19
1973	664,442.00	385,642	421,707	242,735	26.39	9,198
1975	443.00	245	268	175	28.00	6
1976	175,316.00	94,565	103,409	71,907	28.61	2,513
1977	8,328.00	4,358	4,766	3,562	29.61	120
1978	48,195.00	24,594	26,894	21,301	30.23	705
1979	238,037.00	117,614	128,613	109,424	31.23	3,504
1980	21,707.00	10,439	11,415	10,292	31.85	323
1981	96,379.00	44,778	48,966	47,413	32.85	1,443
1982	350,102.00	156,951	171,629	178,473	33.85	5,272
1983	430,281.00	187,000	204,488	225,793	34.48	6,549
1984	114,340.00	47,817	52,289	62,051	35.48	1,749
1985	1,092,605.00	439,009	480,064	612,541	36.48	16,791
1986	275,484.00	106,172	116,101	159,383	37.48	4,252
1987	59,149.00	21,826	23,867	35,282	38.48	917
1988	70,890.00	25,152	27,504	43,386	39.10	1,110
1989	49,676.00	16,805	18,377	31,299	40.10	781
1990	148,782.00	47,878	52,355	96,427	41.10	2,346
1991	28,143.00	8,592	9,395	18,748	42.10	445
1992	52,464.00	15,152	16,569	35,895	43.10	833
1994	308,546.00	78,926	86,307	222,239	45.10	4,928
1995	168,144.00	40,237	44,000	124,144	46.10	2,693
1996	6,896.00	1,536	1,680	5,216	47.10	111
1997	1,105.00	228	249	856	48.10	18
1998	905,177.00	171,803	187,869	717,308	49.10	14,609
1999	14,623.00	2,534	2,771	11,852	50.10	237
2000	224.00	35	38	186	51.10	4
2003	793.00	85	93	700	54.10	13
2004	881.00	80	87	794	55.10	14
2005	47,335.00	3,517	3,846	43,489	56.10	775
2006	16,464.00	952	1,041	15,423	57.10	270
2008	1,003,880.00	24,896	27,225	976,655	59.10	16,525
2009	1,486.00	12	13	1,473	60.10	25
	7,120,116.00	2,585,497	2,827,249	4,292,867		107,192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.0	1.51

NOVA SCOTIA POWER, INC.

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R3						
NET SALVAGE PERCENT.. -25						
1952	4,506.00	5,311	5,150	483	3.48	139
1953	10,078.00	11,815	11,458	1,140	3.74	305
1954	4,605.00	5,367	5,205	551	4.02	137
1955	4,342.00	5,029	4,877	551	4.32	128
1956	4,575.00	5,262	5,103	616	4.64	133
1957	6,119.00	6,987	6,776	873	4.97	176
1958	4,405.00	5,019	4,867	639	4.99	128
1959	31,302.00	35,371	34,301	4,827	5.36	901
1960	5,257.00	5,888	5,710	861	5.75	150
1961	12,992.00	14,415	13,979	2,261	6.14	368
1962	24,399.00	26,946	26,131	4,368	6.26	698
1963	23,199.00	25,351	24,584	4,415	6.69	660
1964	17,648.00	19,071	18,494	3,566	7.13	500
1965	39,786.00	42,715	41,423	8,310	7.31	1,137
1966	57,109.00	60,557	58,725	12,661	7.78	1,627
1967	48,085.00	50,327	48,804	11,302	8.26	1,368
1968	83,080.00	85,770	83,175	20,675	8.75	2,363
1969	54,917.00	55,885	54,194	14,452	9.25	1,562
1970	132,240.00	133,199	129,169	36,131	9.52	3,795
1971	220,803.00	218,899	212,277	63,727	10.04	6,347
1972	9,171.00	8,942	8,671	2,793	10.58	264
1973	154,465.00	147,997	143,520	49,561	11.12	4,457
1974	857,214.00	806,424	782,028	289,490	11.67	24,806
1975	180,673.00	166,739	161,695	64,146	12.23	5,245
1976	828,336.00	749,230	726,564	308,856	12.80	24,129
1977	502,053.00	444,631	431,180	196,386	13.37	14,689
1978	561,308.00	486,233	471,523	230,112	13.95	16,495
1979	857,626.00	725,873	703,914	368,119	14.55	25,300
1980	612,396.00	505,839	490,536	274,959	15.14	18,161
1981	953,680.00	764,494	741,366	450,734	15.94	28,277
1982	226,375.00	176,657	171,313	111,656	16.55	6,747
1983	518,844.00	393,608	381,701	266,854	17.17	15,542
1984	783,195.00	576,725	559,278	419,716	17.79	23,593
1985	958,733.00	684,176	663,478	534,938	18.42	29,041
1986	645,111.00	443,433	430,018	376,371	19.24	19,562
1987	959,215.00	636,679	617,418	581,601	19.87	29,270
1988	905,749.00	579,340	561,814	570,372	20.52	27,796
1989	998,932.00	611,846	593,336	655,329	21.34	30,709
1990	1,475,158.00	866,655	840,437	1,003,511	21.99	45,635
1991	1,332,368.00	748,791	726,138	939,322	22.65	41,471

NOVA SCOTIA POWER, INC.

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R3 NET SALVAGE PERCENT.. -25						
1992	1,476,522.00	788,094	764,253	1,081,400	23.48	46,056
1993	540,919.00	274,449	266,146	410,003	24.15	16,977
1994	1,316,670.00	630,191	611,126	1,034,712	24.98	41,422
1995	1,233,071.00	556,577	539,739	1,001,600	25.66	39,034
1996	1,060,260.00	447,297	433,765	891,560	26.50	33,644
1997	966,984.00	380,750	369,232	839,498	27.18	30,887
1998	2,176,113.00	791,561	767,615	1,952,526	28.02	69,683
1999	1,377,717.00	461,191	447,239	1,274,907	28.71	44,406
2000	1,665,772.00	506,395	491,076	1,591,139	29.56	53,827
2001	1,348,594.00	368,335	357,192	1,328,551	30.41	43,688
2002	1,276,789.00	310,100	300,719	1,295,267	31.11	41,635
2003	1,160,378.00	245,130	237,714	1,212,759	31.96	37,946
2004	1,787,471.00	320,851	311,145	1,923,194	32.81	58,616
2005	1,587,393.00	234,934	227,827	1,756,414	33.52	52,399
2006	2,111,503.00	244,934	237,524	2,401,855	34.23	70,168
2007	2,476,096.00	205,825	199,598	2,895,522	35.09	82,517
2008	2,016,534.00	101,835	98,754	2,421,914	35.67	67,898
2009	1,312,683.00	22,480	21,800	1,619,054	36.00	44,974
	42,001,518.00	18,234,425	17,682,794	34,819,110		1,329,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.2	3.17

NOVA SCOTIA POWER, INC.

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1 NET SALVAGE PERCENT.. -20						
1960	3,569.00	4,007	4,283			
1961	8,922.00	9,970	10,706			
1962	16,034.00	17,823	19,237	4	3.78	1
1963	27,457.00	30,184	32,579	369	4.26	87
1964	33,606.00	36,698	39,610	717	4.50	159
1965	45,474.00	49,297	53,209	1,360	4.76	286
1966	68,592.00	73,758	79,611	2,699	5.04	536
1967	100,978.00	107,639	116,181	4,993	5.34	935
1968	125,781.00	132,795	143,333	7,604	5.67	1,341
1969	130,113.00	135,963	146,753	9,383	6.01	1,561
1970	240,339.00	248,347	268,055	20,352	6.37	3,195
1971	338,777.00	345,918	373,370	33,162	6.75	4,913
1972	311,539.00	314,031	338,952	34,895	7.14	4,887
1973	724,644.00	723,658	781,087	88,486	7.36	12,023
1974	534,831.00	526,338	568,107	73,690	7.79	9,460
1975	1,526,654.00	1,478,961	1,596,329	235,656	8.24	28,599
1976	3,144,444.00	3,008,478	3,247,227	526,106	8.52	61,750
1977	1,996,056.00	1,883,878	2,033,380	361,887	8.82	41,030
1978	2,415,969.00	2,237,574	2,415,145	484,018	9.31	51,989
1979	3,695,295.00	3,367,892	3,635,163	799,191	9.66	82,732
1980	3,081,425.00	2,759,971	2,978,999	718,711	10.02	71,728
1981	3,052,030.00	2,682,734	2,895,632	766,804	10.41	73,660
1982	3,077,561.00	2,650,888	2,861,259	831,814	10.81	76,949
1983	2,781,108.00	2,343,807	2,529,808	807,522	11.23	71,908
1984	3,412,093.00	2,808,835	3,031,740	1,062,772	11.67	91,069
1985	4,815,198.00	3,865,063	4,171,789	1,606,449	12.13	132,436
1986	5,831,420.00	4,571,600	4,934,396	2,063,308	12.47	165,462
1987	7,138,630.00	5,435,353	5,866,695	2,699,661	12.96	208,307
1988	8,412,728.00	6,229,793	6,724,181	3,371,093	13.34	252,706
1989	10,064,098.00	7,229,243	7,802,946	4,273,972	13.75	310,834
1990	10,066,358.00	6,996,521	7,551,756	4,527,874	14.17	319,539
1991	9,216,592.00	6,179,172	6,669,543	4,390,367	14.61	300,504
1992	15,143,396.00	9,763,856	10,538,703	7,633,372	15.07	506,528
1993	7,432,156.00	4,606,450	4,972,012	3,946,575	15.45	255,442
1994	8,043,892.00	4,773,246	5,152,044	4,500,626	15.85	283,951
1995	6,835,337.00	3,865,793	4,172,577	4,029,827	16.27	247,685
1996	7,316,431.00	3,935,069	4,247,351	4,532,366	16.62	272,706
1997	8,110,698.00	4,124,777	4,452,114	5,280,724	17.00	310,631
1998	11,179,983.00	5,338,218	5,761,852	7,654,128	17.40	439,892
1999	9,287,782.00	4,154,982	4,484,716	6,660,622	17.67	376,945

NOVA SCOTIA POWER, INC.

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1 NET SALVAGE PERCENT.. -20						
2000	10,149,165.00	4,211,498	4,545,717	7,633,281	17.97	424,779
2001	11,879,507.00	4,520,390	4,879,122	9,376,286	18.31	512,086
2002	7,276,562.00	2,521,765	2,721,889	6,009,985	18.47	325,392
2003	14,048,793.00	4,351,192	4,696,496	12,162,056	18.69	650,725
2004	10,283,957.00	2,796,414	3,018,334	9,322,414	18.77	496,666
2005	10,316,365.00	2,395,460	2,585,560	9,794,078	18.76	522,072
2006	10,575,480.00	2,007,649	2,166,973	10,523,603	18.62	565,177
2007	14,380,573.00	2,075,980	2,240,727	15,015,961	18.29	820,993
2008	14,877,526.00	1,412,175	1,524,243	16,328,788	17.47	934,676
2009	12,294,019.00	473,566	511,148	14,241,675	15.10	943,157
	275,869,937.00	135,814,669	146,592,639	184,451,286		11,270,089
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.4	4.09

NOVA SCOTIA POWER, INC.

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S3 NET SALVAGE PERCENT.. -75						
1945	470.00	791	621	202	2.61	77
1946	1,491.00	2,502	1,964	645	2.72	237
1947	3,551.00	5,943	4,665	1,549	2.86	542
1948	5,372.00	8,962	7,034	2,367	3.01	786
1949	7,312.00	12,155	9,541	3,255	3.19	1,020
1950	9,052.00	14,987	11,764	4,077	3.39	1,203
1951	10,323.00	17,016	13,356	4,709	3.61	1,304
1952	13,049.00	21,404	16,800	6,036	3.85	1,568
1953	19,044.00	31,071	24,388	8,939	4.10	2,180
1954	28,070.00	45,802	35,951	13,172	4.02	3,277
1955	40,110.00	65,033	51,045	19,148	4.32	4,432
1956	39,025.00	62,844	49,327	18,967	4.64	4,088
1957	56,614.00	91,030	71,451	27,624	4.64	5,953
1958	62,034.00	98,963	77,678	30,882	4.99	6,189
1959	76,546.00	121,096	95,050	38,906	5.36	7,259
1960	96,993.00	152,917	120,027	49,711	5.45	9,121
1961	97,434.00	152,163	119,435	51,075	5.85	8,731
1962	112,116.00	174,287	136,801	59,402	5.97	9,950
1963	158,490.00	245,045	192,340	85,018	6.13	13,869
1964	130,474.00	199,469	156,566	71,764	6.58	10,906
1965	146,060.00	221,814	174,105	81,500	6.78	12,021
1966	148,467.00	222,663	174,772	85,045	7.26	11,714
1967	179,971.00	267,707	210,127	104,822	7.50	13,976
1968	237,021.00	349,458	274,295	140,492	7.76	18,105
1969	225,958.00	329,904	258,947	136,480	8.04	16,975
1970	308,936.00	444,188	348,650	191,988	8.58	22,376
1971	387,244.00	550,545	432,131	245,546	8.89	27,620
1972	195,158.00	274,075	215,126	126,401	9.23	13,695
1973	1,016,953.00	1,409,675	1,106,475	673,193	9.58	70,271
1974	419,915.00	571,347	448,459	286,392	10.16	28,188
1975	1,910,858.00	2,561,171	2,010,302	1,333,700	10.55	126,417
1976	2,530,087.00	3,337,564	2,619,705	1,807,947	10.94	165,260
1977	3,181,982.00	4,108,416	3,224,758	2,343,711	11.55	202,919
1978	2,215,066.00	2,808,427	2,204,377	1,671,989	11.98	139,565
1979	2,758,430.00	3,415,764	2,681,085	2,146,168	12.60	170,331
1980	2,437,323.00	2,944,347	2,311,063	1,954,252	13.24	147,602
1981	2,516,510.00	2,974,829	2,334,989	2,068,904	13.69	151,125
1982	2,206,658.00	2,538,264	1,992,322	1,869,330	14.34	130,358
1983	2,080,273.00	2,325,173	1,825,064	1,815,414	14.99	121,108
1984	2,416,609.00	2,620,752	2,057,068	2,171,998	15.65	138,786

NOVA SCOTIA POWER, INC.

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S3 NET SALVAGE PERCENT.. -75						
1985	2,931,515.00	3,079,630	2,417,249	2,712,902	16.31	166,334
1986	3,081,015.00	3,116,986	2,446,570	2,945,206	17.15	171,732
1987	3,329,751.00	3,251,502	2,552,153	3,274,911	17.82	183,777
1988	3,894,333.00	3,648,795	2,863,995	3,951,088	18.66	211,741
1989	4,188,714.00	3,756,753	2,948,733	4,381,517	19.50	224,693
1990	4,591,322.00	3,933,041	3,087,104	4,947,710	20.34	243,250
1991	4,096,241.00	3,341,918	2,623,122	4,545,300	21.18	214,603
1992	6,650,575.00	5,153,531	4,045,085	7,593,421	22.02	344,842
1993	3,606,990.00	2,645,457	2,076,460	4,235,773	22.87	185,211
1994	4,554,080.00	3,137,647	2,462,787	5,506,853	23.87	230,702
1995	4,093,880.00	2,638,608	2,071,084	5,093,206	24.87	204,793
1996	3,834,120.00	2,310,153	1,813,274	4,896,436	25.71	190,449
1997	3,741,239.00	2,087,237	1,638,304	4,908,864	26.71	183,784
1998	4,367,242.00	2,241,596	1,759,463	5,883,211	27.71	212,314
1999	3,771,889.00	1,767,696	1,387,491	5,213,315	28.71	181,585
2000	3,709,936.00	1,573,106	1,234,755	5,257,633	29.71	176,965
2001	4,127,315.00	1,565,903	1,229,101	5,993,700	30.71	195,171
2002	3,065,396.00	1,026,218	805,494	4,558,949	31.71	143,770
2003	2,812,413.00	816,022	640,508	4,281,215	32.71	130,884
2004	3,031,771.00	744,376	584,272	4,721,327	33.71	140,057
2005	3,011,045.00	604,919	474,810	4,794,519	34.71	138,131
2006	2,783,354.00	434,969	341,414	4,529,456	35.71	126,840
2007	3,187,384.00	355,871	279,329	5,298,593	36.71	144,337
2008	2,542,700.00	170,424	133,769	4,315,956	37.71	114,451
2009	2,703,182.00	60,551	47,527	4,683,042	38.71	120,978
	120,194,451.00	89,262,472	70,063,477	140,276,823		6,402,498
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.9	5.33

NOVA SCOTIA POWER, INC.

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1971	4,755.00	4,503	4,253	502	2.15	233
1972	7,615.00	7,168	6,769	846	2.34	362
1973	15,436.00	14,423	13,621	1,815	2.56	709
1974	11,449.00	10,609	10,019	1,430	2.81	509
1975	85,285.00	78,266	73,912	11,373	3.09	3,681
1976	110,895.00	100,682	95,081	15,814	3.40	4,651
1977	175,438.00	157,947	149,161	26,277	3.60	7,299
1978	158,843.00	141,609	133,732	25,111	3.83	6,556
1979	263,180.00	231,993	219,088	44,092	4.10	10,754
1980	385,783.00	335,747	317,070	68,713	4.40	15,617
1981	379,832.00	326,921	308,735	71,097	4.61	15,422
1982	501,872.00	425,086	401,440	100,432	4.97	20,208
1983	525,899.00	439,020	414,599	111,300	5.24	21,240
1984	563,951.00	463,060	437,301	126,650	5.56	22,779
1985	727,413.00	586,368	553,750	173,663	5.89	29,484
1986	970,952.00	766,664	724,017	246,935	6.26	39,446
1987	1,111,199.00	860,068	812,225	298,974	6.57	45,506
1988	1,629,838.00	1,230,039	1,161,616	468,222	6.99	66,985
1989	1,634,726.00	1,203,158	1,136,230	498,496	7.35	67,823
1990	1,746,165.00	1,249,730	1,180,212	565,953	7.75	73,026
1991	1,677,078.00	1,160,370	1,095,823	581,255	8.24	70,541
1992	3,007,371.00	2,010,428	1,898,595	1,108,776	8.68	127,739
1993	2,065,150.00	1,328,924	1,255,000	810,150	9.14	88,638
1994	1,204,419.00	741,199	699,969	504,450	9.69	52,059
1995	1,235,001.00	725,316	684,969	550,032	10.19	53,978
1996	1,635,199.00	909,498	858,906	776,293	10.77	72,079
1997	1,446,957.00	757,916	715,756	731,201	11.37	64,310
1998	1,482,671.00	724,730	684,416	798,255	12.03	66,355
1999	1,221,675.00	552,930	522,172	699,503	12.70	55,079
2000	1,393,826.00	577,323	545,208	848,618	13.44	63,141
2001	1,584,083.00	593,873	560,838	1,023,245	14.17	72,212
2002	1,436,933.00	479,648	452,967	983,966	14.97	65,729
2003	1,481,805.00	431,502	407,499	1,074,306	15.82	67,908
2004	1,225,190.00	303,235	286,367	938,823	16.72	56,150
2005	1,565,716.00	318,467	300,751	1,264,965	17.62	71,791
2006	2,041,077.00	323,715	305,708	1,735,369	18.57	93,450
2007	2,448,385.00	277,892	262,434	2,185,951	19.53	111,928
2008	1,826,678.00	124,397	117,477	1,709,201	20.53	83,254
2009	1,745,854.00	39,631	37,426	1,708,428	21.53	79,351
	42,735,594.00	21,014,055	19,845,112	22,890,482		1,867,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.3	4.37

NOVA SCOTIA POWER, INC.

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R2 NET SALVAGE PERCENT.. -30						
1963	6,046.00	7,639	6,857	1,003	1.34	749
1964	9,318.00	11,685	10,489	1,624	1.67	972
1965	12,897.00	16,042	14,400	2,366	2.01	1,177
1966	23,266.00	28,815	25,866	4,380	2.16	2,028
1967	28,941.00	35,498	31,866	5,757	2.55	2,258
1968	54,741.00	66,744	59,914	11,249	2.75	4,091
1969	35,738.00	43,277	38,849	7,610	2.98	2,554
1970	92,207.00	110,795	99,458	20,411	3.24	6,300
1971	134,803.00	160,576	144,145	31,099	3.52	8,835
1972	120,969.00	142,713	128,110	29,150	3.82	7,631
1973	182,268.00	212,756	190,986	45,962	4.15	11,075
1974	171,540.00	197,914	177,662	45,340	4.50	10,076
1975	280,440.00	320,750	287,929	76,643	4.71	16,272
1976	371,998.00	419,617	376,679	106,918	5.11	20,923
1977	406,416.00	453,316	406,930	121,411	5.38	22,567
1978	314,088.00	346,006	310,601	97,713	5.67	17,233
1979	349,676.00	378,528	339,795	114,784	6.13	18,725
1980	453,839.00	483,851	434,341	155,650	6.47	24,057
1981	570,658.00	598,381	537,151	204,704	6.83	29,971
1982	768,055.00	790,789	709,871	288,601	7.22	39,972
1983	835,234.00	843,127	756,854	328,950	7.63	43,113
1984	671,845.00	663,696	595,783	277,616	8.06	34,444
1985	1,049,360.00	1,012,758	909,127	455,041	8.50	53,534
1986	1,214,973.00	1,143,217	1,026,237	553,228	8.97	61,675
1987	1,319,952.00	1,208,535	1,084,871	631,067	9.45	66,780
1988	1,640,902.00	1,458,450	1,309,213	823,960	9.95	82,810
1989	1,706,575.00	1,469,122	1,318,793	899,755	10.46	86,019
1990	1,759,040.00	1,462,607	1,312,945	973,807	10.99	88,608
1991	1,881,202.00	1,506,711	1,352,536	1,093,027	11.53	94,799
1992	2,988,020.00	2,297,638	2,062,531	1,821,895	12.09	150,694
1993	2,930,431.00	2,162,306	1,941,047	1,868,513	12.57	148,649
1994	2,032,238.00	1,429,273	1,283,022	1,358,887	13.15	103,337
1995	1,612,570.00	1,079,196	968,767	1,127,574	13.67	82,485
1996	1,417,523.00	895,591	803,949	1,038,831	14.28	72,747
1997	1,556,486.00	925,720	830,995	1,192,437	14.82	80,461
1998	2,809,775.00	1,562,628	1,402,731	2,249,977	15.38	146,292
1999	1,960,756.00	1,011,691	908,169	1,640,814	15.96	102,808
2000	1,649,462.00	784,385	704,123	1,440,178	16.47	87,443
2001	1,793,535.00	776,888	697,393	1,634,203	17.01	96,073
2002	1,817,614.00	707,215	634,849	1,728,049	17.56	98,408

NOVA SCOTIA POWER, INC.

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R2						
NET SALVAGE PERCENT.. -30						
2003	1,370,781.00	471,521	423,272	1,358,743	18.07	75,193
2004	1,768,884.00	524,987	471,267	1,828,282	18.60	98,295
2005	1,723,776.00	428,686	384,821	1,856,088	19.03	97,535
2006	1,784,030.00	353,916	317,701	2,001,538	19.44	102,960
2007	1,824,899.00	266,891	239,582	2,132,787	19.72	108,153
2008	768,642.00	70,646	63,417	935,818	19.73	47,431
2009	887,790.00	29,892	26,833	1,127,294	18.81	59,931
	49,164,199.00	31,372,985	28,162,727	35,750,734		2,618,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.7	5.33

NOVA SCOTIA POWER, INC.

ACCOUNT 389.1 LAND RIGHTS - GENERAL PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE NET SALVAGE PERCENT.. 0						
1995	34,798.48	10,092	13,223	21,575	35.50	608
1996	21,392.62	5,776	7,568	13,825	36.50	379
1997	122,345.85	30,586	40,076	82,270	37.50	2,194
1998	66,066.38	15,195	19,909	46,157	38.50	1,199
1999	53,761.45	11,290	14,793	38,968	39.50	987
2000	63,497.66	12,065	15,808	47,690	40.50	1,178
2001	94,540.94	16,072	21,059	73,482	41.50	1,771
2003	21,579.57	2,805	3,675	17,905	43.50	412
2004	1,005.52	111	145	861	44.50	19
2005	229,616.32	20,665	27,077	202,539	45.50	4,451
2006	229,286.78	16,050	21,030	208,257	46.50	4,479
2007	275,204.47	13,760	18,029	257,175	47.50	5,414
2008	263,141.83	7,894	10,344	252,798	48.50	5,212
2009	189,563.59	1,896	2,484	187,080	49.50	3,779
	1,665,801.46	164,257	215,220	1,450,582		32,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					45.2	1.93

NOVA SCOTIA POWER, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -5						
1960	3,252.00	3,144	3,049	366	4.26	86
1961	8,153.00	7,806	7,571	990	4.69	211
1962	5,593.00	5,328	5,168	705	4.85	145
1963	13,318.00	12,551	12,173	1,811	5.31	341
1964	55,372.00	51,850	50,289	7,852	5.52	1,422
1965	11,208.00	10,422	10,108	1,660	5.75	289
1966	49,395.00	45,351	43,986	7,879	6.25	1,261
1967	62,058.00	56,495	54,794	10,367	6.52	1,590
1968	67,354.00	60,757	58,928	11,794	6.81	1,732
1969	204,770.00	182,005	176,526	38,483	7.34	5,243
1970	65,452.00	57,550	55,818	12,907	7.67	1,683
1971	29,611.00	25,616	24,845	6,247	8.23	759
1972	155,792.00	133,123	129,116	34,466	8.58	4,017
1973	116,094.00	97,446	94,513	27,386	9.16	2,990
1975	18,250.00	14,809	14,363	4,800	10.14	473
1976	657,072.00	524,688	508,893	181,033	10.55	17,160
1977	438,978.00	343,068	332,741	128,186	11.17	11,476
1978	54,065.00	41,310	40,066	16,702	11.79	1,417
1979	607,649.00	455,363	441,655	196,376	12.24	16,044
1980	1,829,187.00	1,337,154	1,296,902	623,744	12.87	48,465
1981	347,338.00	247,379	239,932	124,773	13.52	9,229
1982	1,108,431.00	768,143	745,020	418,833	14.17	29,558
1983	443,002.00	298,302	289,322	175,830	14.82	11,864
1984	358,357.00	234,118	227,070	149,205	15.48	9,639
1985	1,078,163.00	685,129	664,505	467,566	15.98	29,259
1986	1,032,878.00	634,662	615,557	468,965	16.66	28,149
1987	366,905.00	217,589	211,039	174,211	17.34	10,047
1988	6,265,841.00	3,579,048	3,471,308	3,107,825	18.02	172,465
1989	668,644.00	367,045	355,996	346,080	18.71	18,497
1990	1,572,992.00	827,803	802,884	848,758	19.41	43,728
1991	712,183.00	356,921	346,177	401,615	20.26	19,823
1992	10,126,448.00	4,837,911	4,692,276	5,940,494	20.96	283,421
1993	575,924.00	261,421	253,551	351,169	21.67	16,205
1994	2,060,230.00	885,198	858,551	1,304,691	22.38	58,297
1995	1,927,634.00	780,663	757,163	1,266,853	23.09	54,866
1996	1,360,361.00	514,931	499,430	928,949	23.95	38,787
1997	6,247,472.00	2,206,076	2,139,667	4,420,179	24.67	179,172
1998	4,108,594.00	1,344,681	1,304,202	3,009,822	25.40	118,497
1999	1,978,905.00	593,434	575,570	1,502,280	26.26	57,208
2000	2,636,478.00	720,589	698,897	2,069,405	27.00	76,645

NOVA SCOTIA POWER, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -5						
2001	1,709,605.00	421,127	408,450	1,386,635	27.73	50,005
2002	766,630.00	167,271	162,236	642,726	28.60	22,473
2003	1,897,429.00	361,403	350,524	1,641,776	29.34	55,957
2004	1,769,326.00	286,100	277,488	1,580,304	30.21	52,311
2005	1,309,220.00	174,447	169,196	1,205,485	30.96	38,937
2006	3,398,625.00	354,714	344,036	3,224,520	31.71	101,688
2007	2,591,212.00	194,535	188,678	2,532,095	32.47	77,983
2008	1,908,607.00	86,975	84,357	1,919,680	33.10	57,996
2009	1,851,102.00	28,766	27,900	1,915,757	33.40	57,358
	66,631,159.00	25,902,217	25,122,486	44,840,235		1,896,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.6	2.85

NOVA SCOTIA POWER, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1990	766,871.07	747,699	647,362	119,509	0.50	119,509
1991	125,125.01	115,741	100,209	24,916	1.50	16,611
1992	5,496,840.50	4,809,735	4,164,295	1,332,546	2.50	533,018
1993	492,455.05	406,275	351,755	140,700	3.50	40,200
1994	399,643.04	309,723	268,160	131,483	4.50	29,218
1995	925,776.08	671,188	581,118	344,658	5.50	62,665
1996	126,601.01	85,456	73,988	52,613	6.50	8,094
1997	210,549.02	131,593	113,934	96,615	7.50	12,882
1998	228,473.02	131,372	113,743	114,730	8.50	13,498
1999	123,543.01	64,860	56,156	67,387	9.50	7,093
2000	169,377.02	80,454	69,658	99,719	10.50	9,497
2001	151,728.01	64,484	55,830	95,898	11.50	8,339
2002	128,867.00	48,325	41,840	87,027	12.50	6,962
2003	27,955.01	9,085	7,866	20,089	13.50	1,488
2004	8,945.00	2,460	2,130	6,815	14.50	470
2005	743.00	167	145	598	15.50	39
2008	9,190.04	689	596	8,594	18.50	465
	9,392,681.89	7,679,306	6,648,785	2,743,897		870,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.2	9.26

NOVA SCOTIA POWER, INC.

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT - FULLY AMORTIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1971	31,394.02	31,394	31,394			
1972	7,406.00	7,406	7,406			
1973	8,007.00	8,007	8,007			
1974	6,355.00	6,355	6,355			
1975	9,181.00	9,181	9,181			
1976	45,446.00	45,446	45,446			
1977	32,161.00	32,161	32,161			
1978	125,256.01	125,256	125,256			
1979	197,006.02	197,006	197,006			
1980	227,541.02	227,541	227,541			
1981	202,573.02	202,573	202,573			
1982	200,993.02	200,993	200,993			
1983	90,015.01	90,015	90,015			
1984	374,281.03	374,281	374,281			
1985	17,589.00	17,589	17,589			
1987	1,208,427.11	1,208,427	1,208,427			
1988	434,678.04	434,678	434,678			
1989	1,020,912.09	1,020,912	1,020,912			
	4,239,221.39	4,239,221	4,239,221			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NOVA SCOTIA POWER, INC.

ACCOUNT 391.31 OFFICE FURNITURE & EQUIP - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2004	1,286,519.15	1,286,519	1,286,519			
2005	6,555,488.36	5,899,940	1,833,190	4,722,298	0.50	4,722,298
2006	4,561,593.55	3,193,115	992,144	3,569,450	1.50	2,379,633
2007	3,567,829.78	1,783,915	554,286	3,013,544	2.50	1,205,418
2008	3,351,666.20	1,005,500	312,423	3,039,243	3.50	868,355
2009	3,573,077.31	357,308	111,020	3,462,057	4.50	769,346
	22,896,174.35	13,526,297	5,089,582	17,806,592		9,945,050
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.8	43.44

NOVA SCOTIA POWER, INC.

ACCOUNT 391.32 OFFICE FURNITURE & EQUIP - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2000	3,807,966.36	3,617,568	1,361,194	2,446,772	0.50	2,446,772
2001	1,410,054.35	1,198,546	450,981	959,073	1.50	639,382
2002	7,042,792.15	5,282,094	1,987,509	5,055,283	2.50	2,022,113
2003	2,055,129.54	1,335,834	502,638	1,552,492	3.50	443,569
2004	663,160.75	364,738	137,241	525,920	4.50	116,871
2005	164,434.22	73,995	27,842	136,592	5.50	24,835
2006	485,614.06	169,965	63,954	421,660	6.50	64,871
2007	720,458.30	180,115	67,772	652,686	7.50	87,025
2008	1,161,587.39	174,238	65,562	1,096,025	8.50	128,944
2009	578,068.64	28,903	10,875	567,194	9.50	59,705
	18,089,265.76	12,425,996	4,675,568	13,413,697		6,034,087
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.2	33.36

NOVA SCOTIA POWER, INC.

ACCOUNT 391.31 OFFICE FURN & EQUIP - COMPUTER HARDWARE - FA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1998	2,666,458.91	2,666,459	2,666,459			
1999	3,629,004.79	3,629,005	3,629,005			
2000	3,053,265.78	3,053,266	3,053,266			
2001	3,009,932.24	3,009,932	3,009,932			
2002	3,423,380.58	3,423,381	3,423,381			
2003	7,586,574.39	7,586,574	7,586,574			
	23,368,616.69	23,368,617	23,368,617			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NOVA SCOTIA POWER, INC.

ACCOUNT 391.32 OFFICE FURN & EQUIP - COMPUTER SOFTWARE - FA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1995	571,886.71	571,887	571,887			
1996	1,193,160.74	1,193,161	1,193,161			
1997	9,447,917.86	9,447,918	9,447,918			
1998	1,785,537.68	1,785,538	1,785,538			
1999	7,746,946.37	7,746,946	7,746,946			
	20,745,449.36	20,745,450	20,745,450			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NOVA SCOTIA POWER, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-R0.5 NET SALVAGE PERCENT.. +10						
1982	23,205.00	20,885	20,885			
1983	127,035.00	114,332	114,332			
1984	106,398.00	95,720	77,439	18,319	0.01	18,319
1985	301,272.00	264,393	213,897	57,248	0.63	57,248
1986	295,094.00	254,032	205,515	60,070	1.07	56,140
1987	350,958.00	295,647	239,182	76,680	1.54	49,792
1988	128,731.00	106,369	86,054	29,804	1.92	15,523
1989	2,124,469.00	1,720,820	1,392,167	519,855	2.28	228,007
1990	1,002,085.00	794,914	643,096	258,781	2.62	98,771
1991	1,762,124.00	1,364,360	1,103,786	482,126	3.00	160,709
1992	2,190,366.00	1,655,917	1,339,659	631,670	3.33	189,691
1993	621,605.00	456,954	369,682	189,763	3.70	51,287
1994	846,470.00	604,583	489,116	272,707	4.03	67,669
1995	1,795,365.00	1,239,502	1,002,774	613,055	4.40	139,331
1996	1,495,609.00	994,057	804,205	541,843	4.78	113,356
1997	2,819,885.00	1,798,861	1,455,303	1,082,594	5.14	210,621
1998	2,274,351.00	1,384,125	1,119,776	927,140	5.51	168,265
1999	2,172,586.00	1,254,538	1,014,938	940,389	5.87	160,203
2000	3,067,100.00	1,667,828	1,349,295	1,411,095	6.22	226,864
2001	1,764,707.00	895,130	724,172	864,064	6.58	131,317
2002	1,635,376.00	766,092	619,779	852,059	6.91	123,308
2003	1,297,088.00	553,221	447,563	719,816	7.22	99,698
2004	270,447.00	103,081	83,394	160,008	7.49	21,363
2005	6,433,990.00	2,136,728	1,728,642	4,061,949	7.70	527,526
2006	2,385,334.00	664,220	537,363	1,609,438	7.81	206,074
2007	4,795,128.00	1,048,694	848,407	3,467,208	7.79	445,084
2008	733,516.00	110,313	89,245	570,919	7.48	76,326
2009	11,190,390.00	747,294	604,571	9,466,780	6.24	1,517,112
	54,010,684.00	23,112,610	18,724,237	29,885,380		5,159,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.8	9.55

NOVA SCOTIA POWER, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
1994	38,795.08	38,795	38,795			
1995	124,660.19	120,509	95,191	29,469	0.50	29,469
1996	40,555.06	36,500	28,832	11,723	1.50	7,815
1997	177,412.27	147,838	116,778	60,634	2.50	24,254
1998	26,390.04	20,233	15,982	10,408	3.50	2,974
1999	48,318.07	33,823	26,717	21,601	4.50	4,800
2000	9,252.01	5,859	4,628	4,624	5.50	841
2001	7,522.01	4,263	3,367	4,155	6.50	639
	472,904.73	407,820	330,290	142,614		70,792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.0	14.97

NOVA SCOTIA POWER, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1990	1,032,404.12	1,006,594	1,032,404			
1991	1,157,285.71	1,070,489	1,157,286			
1992	999,713.39	874,749	999,713			
1993	407,365.72	336,077	407,366			
1994	393,881.97	305,259	393,882			
1995	78,962.90	57,248	78,963			
1998	2,602.29	1,496	2,602			
2002	17,266.34	6,475	17,266			
2003	83,056.67	26,993	83,057			
2004	80,222.75	22,061	80,223			
2005	17,941.08	4,037	17,941			
2006	45,975.08	8,046	45,975			
2007	69,400.41	8,675	69,400			
2008	25,669.98	1,925	25,670			
	4,411,748.41	3,730,124	4,411,748			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NOVA SCOTIA POWER, INC.

ACCOUNT 394 TOOLS, SHOP & GARAGE EQUIP - FULLY AMORTIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1979	78,994.14	78,994	78,994			
1980	83,000.28	83,000	83,000			
1981	8,952.92	8,953	8,953			
1982	85,911.74	85,912	85,912			
1983	73,983.91	73,984	73,984			
1984	42,950.83	42,951	42,951			
1985	247,262.61	247,263	247,263			
1986	360,648.42	360,648	360,648			
1987	230,852.29	230,852	230,852			
1988	802,244.70	802,245	802,245			
1989	1,473,472.69	1,473,473	1,473,473			
	3,488,274.53	3,488,275	3,488,275			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NOVA SCOTIA POWER, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
1994	3,090.00	3,090	3,090			
1997	220,900.02	184,076	220,900			
1998	73,474.01	56,333	73,474			
1999	13,664.00	9,565	13,664			
2000	42,983.00	27,221	42,983			
2001	9,355.00	5,301	9,355			
2004	26,471.00	9,707	26,471			
	389,937.03	295,293	389,937			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						0.00
					0.0	

NOVA SCOTIA POWER, INC.

ACCOUNT 395 LABORATORY EQUIPMENT - FULLY AMORTIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1972	359.01	359	359			
1973	4,939.00	4,939	4,939			
1974	156.00	156	156			
1976	69,287.01	69,287	69,287			
1977	56.00	56	56			
1978	58,402.01	58,402	58,402			
1979	45,630.01	45,630	45,630			
1980	10,789.00	10,789	10,789			
1982	6,748.00	6,748	6,748			
1983	123,985.01	123,985	123,985			
1984	156,844.02	156,844	156,844			
1985	33,709.00	33,709	33,709			
1986	132,592.01	132,592	132,592			
1987	11,346.00	11,346	11,346			
1988	213,783.02	213,783	213,783			
1989	441,663.05	441,663	441,663			
1990	422,294.05	422,294	422,294			
1991	150,822.02	150,822	150,822			
1992	351,196.04	351,196	351,196			
1993	60,342.01	60,342	60,342			
	2,294,942.27	2,294,942	2,294,942			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NOVA SCOTIA POWER, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R3 NET SALVAGE PERCENT.. 0						
1980	35,565.00	34,413	35,565			
1981	11,400.00	10,950	11,400			
1983	124,905.00	117,511	124,720	185	1.67	111
1984	223,565.00	207,513	220,243	3,322	1.97	1,686
1985	174,378.00	159,783	169,585	4,793	2.24	2,140
1986	176,910.00	160,068	169,887	7,023	2.47	2,843
1987	287,960.00	255,939	271,640	16,320	2.82	5,787
1988	258,209.00	225,391	239,218	18,991	3.13	6,067
1989	257,379.00	219,493	232,958	24,421	3.54	6,899
1990	348,621.00	289,599	307,365	41,256	3.97	10,392
1991	1,970,031.00	1,589,027	1,686,506	283,525	4.44	63,857
1992	3,615,990.00	2,822,280	2,995,414	620,576	4.92	126,133
1993	1,485,269.00	1,117,516	1,186,070	299,199	5.43	55,101
1994	1,789,679.00	1,290,001	1,369,136	420,543	6.00	70,091
1995	7,787,938.00	5,352,650	5,681,010	2,106,928	6.60	319,232
1996	1,927,247.00	1,256,758	1,333,854	593,393	7.20	82,416
1997	6,282,524.00	3,856,213	4,092,774	2,189,750	7.87	278,240
1998	3,074,430.00	1,764,415	1,872,653	1,201,777	8.54	140,723
1999	1,888,187.00	1,005,271	1,066,940	821,247	9.22	89,072
2000	2,473,911.00	1,210,485	1,284,742	1,189,169	9.92	119,876
2001	1,293,261.00	573,820	609,021	684,240	10.66	64,188
2002	1,797,767.00	714,612	758,450	1,039,317	11.37	91,409
2003	1,082,962.00	378,062	401,254	681,708	12.12	56,247
2004	961,802.00	287,290	304,914	656,888	12.92	50,843
2005	730,302.00	180,750	191,838	538,464	13.68	39,361
2006	721,623.00	140,428	149,043	572,580	14.49	39,516
2007	790,194.00	111,259	118,084	672,110	15.26	44,044
2008	913,729.00	78,124	82,917	830,812	16.04	51,796
2009	2,916,732.00	85,169	90,394	2,826,338	16.65	169,750
	45,402,470.00	25,494,790	27,057,595	18,344,875		1,987,820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.2	4.38

NOVA SCOTIA POWER, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S1 NET SALVAGE PERCENT.. 0						
1979	83,796.00	83,796	83,796			
1981	38,210.00	37,897	38,210			
1982	124,578.00	121,962	124,578			
1983	6,019.00	5,838	6,019			
1984	50,404.00	48,201	50,404			
1988	2,421,638.00	2,186,739	2,421,638			
1989	89,948.00	79,847	89,948			
1990	89,906.00	78,371	89,906			
1991	66,819.00	56,990	66,819			
1992	1,131,093.00	942,200	1,131,093			
1993	69,900.00	56,745	69,900			
1994	337,325.00	266,149	337,325			
1995	52,966.00	40,477	52,966			
1996	67,123.00	49,476	67,123			
1997	282,606.00	200,311	282,606			
1998	1,596,084.00	1,079,272	1,596,084			
1999	429,734.00	275,245	429,734			
2002	316,224.00	162,223	316,224			
2003	315,403.00	145,779	315,403			
2004	170,428.00	69,092	170,428			
2005	169,042.00	58,117	169,042			
2006	450,623.00	124,597	391,038	59,585	9.16	6,505
2007	48,999.00	9,971	31,293	17,706	9.79	1,809
2008	2,210,891.00	276,582	868,030	1,342,861	10.49	128,013
2009	70,300.00	2,981	9,356	60,944	11.31	5,389
	10,690,059.00	6,458,858	9,208,963	1,481,096		141,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.5	1.33

NOVA SCOTIA POWER, INC.

ACCOUNT 397.2 REMOTE MONITORING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R2.5 NET SALVAGE PERCENT.. 0						
2007	220,775.00	51,948	36,360	184,415	8.13	22,683
	220,775.00	51,948	36,360	184,415		22,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.1	10.27

NOVA SCOTIA POWER, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1994	593,720.09	460,133	457,333	136,387	4.50	30,308
1995	826,218.20	599,008	595,363	230,855	5.50	41,974
1996	791,712.08	534,406	531,154	260,558	6.50	40,086
1997	787,885.32	492,428	489,431	298,454	7.50	39,794
1998	1,140,831.27	655,978	651,986	488,845	8.50	57,511
1999	880,047.87	462,025	459,213	420,835	9.50	44,298
2000	868,968.72	412,760	410,248	458,721	10.50	43,688
2001	1,728,364.10	734,555	730,085	998,279	11.50	86,807
2002	1,858,123.42	696,796	692,556	1,165,567	12.50	93,245
2003	1,173,157.83	381,276	378,956	794,202	13.50	58,830
2004	1,013,097.07	278,602	276,906	736,191	14.50	50,772
2005	1,167,265.64	262,635	261,037	906,229	15.50	58,466
2006	980,123.24	171,522	170,478	809,645	16.50	49,069
2007	1,386,600.69	173,325	172,270	1,214,331	17.50	69,390
2008	1,724,846.01	129,363	128,576	1,596,270	18.50	86,285
2009	1,025,624.33	25,641	25,485	1,000,139	19.50	51,289
	17,946,585.88	6,470,453	6,431,077	11,515,508		901,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.8	5.02

NOVA SCOTIA POWER, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT - FULLY AMORTIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1993	742,816.03	742,816	742,816			
	742,816.03	742,816	742,816			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NOVA SCOTIA POWER, INC.

ACCOUNT 399.26 ROADS, BRIDGES & TRAILS (KELLY ROCK)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1998	500,000.00	140,250	120,331	379,669	29.50	12,870
2004	3,621.00	569	488	3,133	29.50	106
	503,621.00	140,819	120,819	382,802		12,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.5	2.58

NOVA SCOTIA POWER, INC.

ACCOUNT 399.76 MINING EQUIPMENT (KELLY ROCK)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. -5						
1998	1,995,000.00	725,202	830,185	1,264,565	21.72	58,221
2003	14,449.00	3,364	3,851	11,320	22.82	496
	2,009,449.00	728,566	834,036	1,275,885		58,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.7	2.92

NON-CONFIDENTIAL

1 **Request IR-17:**

2
3 **Please describe all changes that have been made to the depreciation system or methods**
4 **employed relative to the current depreciation study and the previously approved**
5 **depreciation study.**

6
7 **Response IR-17:**

8
9 There have been no changes to the depreciation system used in the current depreciation study
10 compared with the prior depreciation study. The depreciation calculations in the current study are
11 based on the straight-line method, equal life group procedure using the remaining life technique.

NON-CONFIDENTIAL

1 **Request IR-18:**

2
3 **Please prepare a table, by account, showing how the applied for and approved lives and net**
4 **salvage rates have varied from each depreciation study since the inception of NS Power.**
5 **Please also briefly describe why any such changes in life or net salvage parameters were**
6 **proposed.**

7
8 **Response IR-18:**

9
10 Please refer to Emrydia IR-16 Attachment 1 for a copy of NS Power's previous depreciation
11 study. Please refer to Attachment 1 for the Board Order approving the "black box" settlement
12 agreement reached between NS Power and customer representatives at the conclusion of the
13 previous depreciation study. Please also refer to Emrydia IR-11.

2010

NSUARB-NSPI-P-891
2011 NSUARB 64

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 **Approval of Depreciation Rates** to be applied to various classes of depreciable property of the Company

BEFORE:

 Peter W. Gurnham, Q.C., Chair
 Kulvinder S. Dhillon, P. Eng., Member
 Murray E. Doehler, CA, P. Eng., Member

ORDER

WHEREAS Nova Scotia Power Incorporated ("NSPI") made Application to the Nova Scotia Utility and Review Board (the "Board") on November 3, 2010, for approval of depreciation rates to be applied to the various classes of depreciable property of NSPI;

AND WHEREAS the Board issued an Order on November 18, 2010, amended on January 25, 2011, setting the timetable for the proceeding leading to a hearing which was to commence March 15, 2011.

AND WHEREAS the parties requested an adjournment of the hearing to pursue settlement discussions. By Order dated April 21, 2011, the application was set down for May 11, 2011.

AND WHEREAS a settlement agreement among NSPI, the Consumer Advocate, Avon Group, NewPage Port Hawkesbury and Bowater Mersey Paper Company, and Municipal Electric Utilities of Nova Scotia Co-operative was filed with the Board on April 18, 2011 (the "Settlement Agreement").

AND WHEREAS the Settlement Agreement was presented to the Board by NSPI in a hearing on May 11, 2011.

AND WHEREAS no party opposed the Settlement Agreement.

AND WHEREAS the Board is satisfied that the terms and conditions of the Settlement Agreement provide a proper allowance for depreciation.

IT IS HEREBY ORDERED that the Settlement Agreement, attached hereto as Appendix "A", is approved by the Board and that the rates of depreciation as provided in Column 9 to Schedule A of the Settlement Agreement, shall come into effect for use in the next general rate application filed by NSPI.

DATED at Halifax, Nova Scotia, this 11th day of May, 2011.

BY ORDER OF THE BOARD


Clerk

Appendix "A"

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,
pursuant to Section 38 of the Public Utilities Act, for approval of Depreciation
Rates to be applied to various classes of depreciable property of the Company

MINUTES OF SETTLEMENT

WHEREAS on October 29, 2010, Nova Scotia Power Inc. (NSPI) filed with the Nova Scotia Utility and Review Board (UARB) a Depreciation Study prepared by its consultant, Gannett Fleming for depreciation rates as of December 31, 2009;

AND WHEREAS with the support and assistance of the UARB staff and consultant, NSPI, the Consumer Advocate, the Avon Group, New Page Port Hawkesbury and Bowater Mersey Paper Company, and the Municipal Electric Utilities Corporation (collectively the "Parties") have reached a settlement respecting NSPI's Application for depreciation rates, resulting in a consensus proposal to the Utility and Review Board (UARB) for approval of depreciation rates, as reflected in these Minutes of Settlement;

The Parties HEREBY AGREE:

1. This agreement is a "black box settlement" designed to achieve an overall result. The Parties have agreed to this settlement on the basis that it is made without prejudice to the right of any of the Parties to argue matters at a future depreciation hearing. Specifically, the Parties reserve the right at future depreciation hearings to present arguments respecting rates, methodologies, studies, useful lives, or other inputs that could result in different depreciation calculations.
2. The Parties recommend UARB approval of depreciation rates for NSPI as provided in column 9 to Schedule A attached. Schedule A provides detail showing inputs used in calculating the depreciation rates shown in column 9. This detail is provided for information purposes only. In accordance with the "black box settlement", the Parties' recommendation to the UARB is with respect to the depreciation rates shown in column 9. As part of this agreement, investments made in wind turbine assets subsequent to 2009 will be depreciated at a rate of 4% based on a 25-year life and using a net salvage

estimate of 0 percent. Depreciation rates agreed upon as part of this settlement shall come into effect for use in the next general rate application.

3. NSPI is entitled to full recovery of and a return on the prudently incurred investment in its regulated assets regardless of the depreciation methodology employed from time to time.
4. In lieu of pursuing recovery of the future decommissioning costs for hydro assets as proposed in NSPI's application of October 29, 2010 at this time, NSPI will complete a comprehensive study of the Company's hydro assets to assess future retirement and decommissioning obligations, reinvestment and repowering opportunities for optimization of the hydro system and potential extension of the useful lives of the hydro assets. Future capital work orders or revised depreciation rates that NSPI may propose resulting from this study will remain subject to approval as required by UARB processes then in place.

All of which is hereby agreed to this 18th day of April, 2011

Nova Scotia Power Incorporated

[...other parties as may wish to support the Agreement]

Per:


René Gallant, GM Regulatory Affairs

Avon Group

Consumer Advocate

Per:

Per:

Municipal Electric Utilities of Nova Scotia Cooperative

New Page Port Hawkesbury and Bowater Mersey Paper Company

Per:

Per:

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All of which is hereby agreed to this day of April, 2011

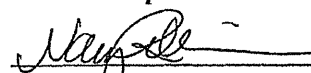
Nova Scotia Power Incorporated

[...other parties as may wish to support the Agreement]

Per: _____

Avon Group

Consumer Advocate

Per: 
NANCY RUBIN, Stewart McKelvey

Per: _____

Municipal Electric Utilities of Nova Scotia Cooperative

New Page Port Hawkesbury and Bowater Mersey Paper Company

Per: _____


Per: Their Counsel - David MacDonnell

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Nova Scotia Power Incorporated

[...other parties as may wish to support
the Agreement]

Per:

Avon Group

Consumer Advocate

Per:

**Municipal Electric Utilities of Nova
Scotia Cooperative**

**New Page Port Hawkesbury and
Bowater Mersey Paper Company**

Per:


**DONALD REGAN
MEUNSE**

Per:


Ther Counsel - David MacDonnell

Schedule A to Depreciation Minutes of Settlement

Schedule A. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and
Calculated Annual Depreciation Accruals Related to Electric Plant in Service as of December 31, 2009

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/09	Book Reserve at 12/31/09	Future Book Accruals	Average Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount	Rate
DEPRECIABLE PLANT									
Steam Production Plant									
Lingan									
Lingan 1-2	06-2018	75 - R2.5	a (3)	184,774,073	126,388,361	63,928,937	8.4	7,619,479	4.12
Lingan 3-4	06-2032	75 - R2.5	a (6)	239,054,566	138,144,200	115,253,641	21.2	5,445,278	2.28
Lingan - Common	06-2032	75 - R2.5	a (6)	99,913,587	9,563,863	96,344,539	21.5	4,476,128	4.48
Total Lingan				523,742,227	274,096,424	275,527,117		17,540,885	3.35
Point Aconi	06-2043	75 - R2.5	a (3)	504,952,024	169,438,169	350,662,416	30.6	11,444,473	2.27
Point Tupper									
Point Tupper 1	06-2032	75 - R2.5	a (15)	9,507,855	3,246,958	7,687,077	20.4	377,363	3.97
Point Tupper 2	06-2032	75 - R2.5	a (15)	149,848,292	82,333,135	89,992,402	21.3	4,227,579	2.82
Total Point Tupper				159,356,147	85,580,093	97,679,479		4,604,942	2.89
Trenton									
Trenton 5	06-2032	75 - R2.5	a (3)	111,556,866	41,453,717	73,449,857	21.2	3,460,163	3.10
Trenton 6	06-2042	75 - R2.5	a (8)	257,048,025	99,077,662	178,534,206	29.7	6,012,713	2.34
Trenton - Common	06-2042	75 - R2.5	a (8)	18,775,838	17,655,565	2,622,341	29.7	88,344	0.47
Total Trenton				387,380,730	158,186,944	254,606,404		9,561,220	2.47
Tufts Cove									
Tufts Cove 1	06-2020	75 - R2.5	a (3)	32,831,309	19,484,615	14,331,636	10.3	1,392,281	4.24
Tufts Cove 2	06-2020	75 - R2.5	a (3)	31,695,828	20,577,041	12,069,663	10.3	1,166,586	3.68
Tufts Cove 3	06-2032	75 - R2.5	a (11)	60,430,748	36,941,440	30,136,691	21.4	1,409,002	2.33
Tufts Cove - Common	06-2032	75 - R2.5	a (11)	66,253,084	24,510,820	49,030,105	21.5	2,281,172	3.44
Total Tufts Cove				191,210,970	101,513,916	105,568,095		6,249,041	3.27
Point Tupper Marine Terminal	06-2042	100 - R1	a (29)	33,233,001	4,985,383	37,885,188	28.1	1,349,843	4.06
General				4,677,406	1,182,947	3,494,459		131,887	2.82
Total Steam Plant				1,804,552,504	794,983,876	1,125,423,158		50,882,291	2.82

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								Amount	Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DEPRECIABLE PLANT									
Steam Production Plant									
Lingan									
Lingan 1-2	06-2018	75 - R2.5	a (3)	184,774,073	126,388,361	63,928,937	8.4	7,619,479	4.12
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount	Rate
Transmission Plant								
Land Rights - Easements	80 - SQ	0	51,683,256	15,703,196	35,980,060	55.3	651,189	1.26
Station Equipment	42 - R2.5	(5)	299,914,635	163,126,081	151,784,287	23.7	6,403,587	2.14
Towers and Fixtures	55 - S3	(35)	71,448,854	64,992,904	31,463,050	35.0	899,634	1.26
Poles and Fixtures	47 - R2	(40)	120,459,555	38,000,908	132,642,467	25.5	5,205,015	4.32
Overhead Conductors and Devices	45 - R3	(10)	90,836,531	57,830,087	42,090,100	23.6	1,779,868	1.96
Underground Conduit	65 - S3	0	1,245,673	317,402	928,271	48.6	19,113	1.53
Underground Conductors and Devices	40 - R4	0	228,092	75,339	152,753	25.7	5,945	2.61
Roads, Trails and Bridges	65 - SQ	0	167,271	68,977	98,294	33.8	2,904	1.74
Total Transmission Plant			635,983,867	338,114,894	395,139,282		14,967,255	2.35
Distribution Plant								
Land Rights - Easements, Surveys and Clearing	60 - SQ	0	17,174,453	5,094,813	12,079,640	45.0	268,149	1.56
Structures and Improvements	50 - R2.5	(5)	432,845	18,222	436,263	19.0	22,972	5.31
Station Equipment	48 - R1.5	(5)	72,118,886	51,955,682	23,769,153	25.8	921,294	1.28
SCADA Equipment	14 - R2.5	0	403,867	131,919	271,948	7.0	39,097	9.68
Remote Monitoring Equipment	14 - R2.5	0	309,013	81,224	227,789	7.1	31,903	10.32
Station Equipment - Miscellaneous	14 - R2.5	0	442,396	123,260	319,136	5.8	55,263	12.49
Poles, Towers and Fixtures	38 - R2.5	(40)	413,143,951	252,042,585	326,358,947	20.8	15,655,576	3.79
Overhead Conductors and Devices	38 - R2.5	(15)	195,166,722	92,318,174	132,123,557	20.4	6,491,987	3.33
Underground Conduit	65 - S3	0	7,120,116	2,827,249	4,292,867	40.0	107,192	1.51
Underground Conductors and Devices	43 - R3	(25)	42,001,518	17,682,794	34,819,110	26.2	1,329,588	3.17
Line Transformers	30 - R1	(20)	275,869,937	146,592,639	184,451,286	16.4	11,270,089	4.09
Services	42 - S3	(75)	120,194,451	70,063,477	140,276,823	21.9	6,402,498	5.33
Meters	20 - S2	0	42,735,594	19,845,112	22,890,482	7.8	2,935,165	6.87
Street Lighting and Signal Systems	28 - R2	(30)	49,164,199	28,162,727	35,750,734	13.7	2,618,143	5.33
Total Distribution Plant			1,236,277,948	686,939,877	918,067,735		48,148,916	3.89

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount	Rate
General Plant									
Land Rights - General Plant		50 - SQ	0	1,665,801	215,220	1,450,582	45.2	32,082	1.93
Structures and Improvements		40 - R3	(5)	66,631,159	25,122,486	44,840,235	23.6	1,896,868	2.85
Office Furniture and Equipment		20 - SQ	0	9,392,682	6,648,785	2,743,897	3.2	870,048	9.26
Office Furniture and Equip - Computer Hardware		5 - SQ	0	22,896,174	5,089,582	17,806,592		4,579,235	20.00
Reserve Variance Amort - Comp Hardware						8,436,715 c	5.0 b	1,687,343	
Office Furniture & Equip - Computer Software		10 - SQ	0	18,089,266	4,675,568	13,413,697		1,808,927	10.00
Reserve Variance Amort - Comp Software						7,750,428 c	5.0 b	1,550,086	
Transportation Equipment		13 - R0.5	10	54,010,684	18,724,237	29,885,380	5.8	5,159,604	9.55
Stores Equipment		15 - SQ	0	472,905	330,290	142,614	2.0	70,792	14.97
Tools, Shop and Garage Equipment		20 - SQ	0	4,411,748	4,411,748	-	-	-	-
Laboratory Equipment		15 - SQ	0	389,937	389,937	-	-	-	-
Communication Equipment		20 - R3	0	45,402,470	27,057,595	18,344,875	9.2	1,987,820	4.38
Communication Equipment - SCADA Eq		15 - S1	0	10,690,059	9,208,963	1,481,096	10.5	141,716	1.33
Remote Monitoring Equipment		12 R2.5	0	220,775	36,360	184,415	8.1	22,683	10.27
Miscellaneous Equipment		20 - SQ	0	17,946,586	6,431,077	11,515,508	12.8	901,812	5.02
Roads, Bridges and Trails (Kelly Rock)	06-2039	Square	0	503,621	120,819	382,802	29.5	12,976	2.58
Mining Equipment (Kelly Rock)	06-2039	40 - R2	(5)	2,009,449	834,036	1,275,885	21.7	58,717	2.92
Total General Plant				254,733,317	109,296,703	159,654,721		20,780,708	8.16
Fully Amortized General Plant ^d									
Office Furniture and Equipment				4,239,221	4,239,221				
Office Furniture and Equip - Computer Hardware				23,368,617	23,368,617				
Office Furniture and Equip - Computer Software				20,745,449	20,745,450				
Tools, Shop and Garage Equipment				3,488,275	3,488,275				
Laboratory Equipment				2,294,942	2,294,942				
Miscellaneous Equipment				742,816	742,816				
Total Fully Amortized General Plant				54,879,320	54,879,321				
Total Depreciable Plant Studied				4,457,822,817	2,161,621,482	2,954,348,851		145,552,379	3.27

Footnotes:

- a Curve shown represents interim survivor curve.
- b Special reserve variance amortization adjustment proposed. The reserve variance related to computer hardware will be amortized over a 5 year period rather than the account's remaining life.
- c Amount shown represents the reserve variance related to computer hardware and software. The reserve variance is the difference between the theoretical reserve and the book reserve.
- d Amounts shown are for vintages outside of the amortization period for each account. These amounts should be retired with the adoption of amortization accounting.

NON-CONFIDENTIAL

1 **Request IR-19:**

2
3 **Regarding the use of the ELG procedure, please confirm whether NS Power has always**
4 **applied the ELG procedure or if the procedure was adopted at some specified time.**

5
6 Response IR-19:

7
8 NS Power has used the Equal Life Group (ELG) procedure for many years. Gannett Fleming
9 Valuation and Rate Consultants, LLC has assisted NSPI with their depreciation studies since
10 2001 and the ELG procedure has always been used and approved for the depreciation studies
11 prepared by Gannett Fleming. Prior to 2001, Mr. James Aikman of Management Resource
12 International, Inc. (MRI) performed the depreciation studies for NS Power and his depreciation
13 study reports, which Gannett Fleming received a copy, covered the period from the mid-1980's
14 to the mid-1990's and Mr. Aikman used the ELG procedure.

NON-CONFIDENTIAL

Request IR-20:

Regarding the placement and experience bands chosen for the analysis of each account, please explain why such bands were chosen and if any other bands were considered for conducting depreciation analysis. If any other experience or placement bands were analyzed, please provide the results of that analysis.

Response IR-20:

Please refer to Emrydia IR-2 for the specific experience band and placement band combinations chosen. In general, the overall experience band (e.g., 1942-2023) and two other experience bands, such as the most recent 30-year and most recent 20-year bands, were analyzed for most transmission, distribution and general plant accounts. For many accounts, the overall experience band was given the most consideration because it includes the most data and the most complete portion of the life cycle of the assets studied.

For Account 368, Line Transformers, the most recent 20-year experience band, 2004-2023, was given greater consideration than the overall band as the company began installing pole-top line transformers with stainless steel tanks around 2004. The stainless steel tanks resist corrosion much better than steel tanks. This is an important factor for NS Power since much of its service territory is within 60 kilometers of the coastline, where corrosion is the highest.

For Account 392, Transportation Equipment, the experience band 1990-2023 was given greater consideration than the overall experience band due to improvements made to vehicles related to design, fuel efficiency, materials used, coatings, reliability, etc.

NON-CONFIDENTIAL

1 **Request IR-21:**

2
3 **Please state whether the recorded vintage years of retirement have been modified in the**
4 **historical data used to conduct the depreciation study. If so, please specifically identify such**
5 **modifications by account, and provide all justification and support for the same.**

6
7 **Response IR-21:**

8
9 As discussed in the response to Emrydia IR-9, statistically aged data were used for the study. As
10 such, the recorded vintage years of retirement for years available were not used in the study.

NON-CONFIDENTIAL

1 **Request IR-22:**

2
3 **Please state whether any historical retirement data has been adjusted or excluded from net**
4 **salvage value calculations and analysis, and if so, please provide all details and support.**

5
6 Response IR-22:

7
8 Please see Attachment 1 which identifies the transactions that were excluded from the net salvage
9 analysis. These exclusions consist of specific transaction types that are not representative of
10 normal retirement activity, including reimbursed retirements, sales, and outlier retirements.
11 Descriptions of these codes are provided in the transaction code descriptions previously supplied.

**2026-2027 GRA Emrydia IR-22 Attachment 1 has been
filed electronically.**

NON-CONFIDENTIAL

Request IR-23:

The following request is directed at NS Power. Please provide all internal management analysis and study of the expected useful lives and salvage costs of each asset and a full description of the factors influencing the retirement of each asset.

Response IR-23:

NS Power does not have any documentation of internal management analysis of expected useful lives that differs from the assumptions in the Depreciation Study produced by Gannett Fleming. Gannett Fleming worked with NS Power subject matter experts through a series of interviews and engagements to determine expected useful lives and salvage costs. Factors that influence retirement of assets include:

- Normal Wear and Tear: Physical deterioration due to usage.
- Inadequacy: Safety concerns or inability to meet the asset mission
- Technical/Economic Obsolescence: Redundancy or inefficiency

NON-CONFIDENTIAL

Request IR-24:

The following request is directed at NS Power. Please describe and provide copies of all management plans, including but not limited to any future replacement, reinforcement, refurbishment, or similar project that may impact the expected future life of each account. If nothing is known for a specific account, please state that fact.

Response IR-24:

NS Power's approach to asset management is governed by its Strategic Asset Management Plan (SAMP), which outlines the principles, processes, and systems used to manage its diverse asset portfolio. The SAMP aligns with ISO 55000 standards and provides the framework for risk-informed, performance-driven, and affordability-conscious decision-making across the organization.

Figure 4 of the SAMP illustrates NS Power's Asset Management Framework, which integrates asset planning and decision-making with several notable undertakings, including:

- **Annual Capital Expenditure (ACE) Plan** – NS Power's yearly submission to the Nova Scotia Utility and Review Board (NSUARB) detailing proposed capital investments and future forecast, vetted through the Capital Execution Justification Criteria (CEJC). This also includes the company's Five-year Reliability Plan.
- **Ten-Year System Outlook (10YSO)** – A forward-looking assessment of system generation capacity, load forecasts, and environmental constraints, submitted annually to the NSUARB.
- **Integrated Resource Plan (IRP)** – A long-term planning exercise that evaluates supply and demand-side options to guide strategic investment decisions.

NON-CONFIDENTIAL

- 1 • **Performance Standards Reporting** – Annual reporting on reliability, customer service,
2 and storm response metrics.
3
- 4 • **NS Power Strategic Plan** – An internal planning tool that projects capital requirements
5 and investment priorities over a five-year horizon.
6

7 These plans collectively inform NS Power’s asset lifecycle strategies, including replacement,
8 refurbishment, and life extension decisions. Asset Management Plans (AMPs) are developed for
9 specific asset groupings (e.g., generation, transmission, distribution, substations) and include risk
10 ratings, utilization forecasts, and maintenance strategies. These AMPs are reviewed annually and
11 updated to reflect emerging risks, regulatory changes, and evolving customer needs.

12 Please refer to Attachment 1 for a copy of the Strategic Asset Management Plan.



NS POWER STRATEGIC ASSET MANAGEMENT PLAN

December 16, 2024
Rev.0

Revision Record		
Rev	Date	Description
0	Nov.15, 2024	Issued for Use

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NOVA SCOTIA POWER INC. STRATEGIC ASSET MANAGEMENT PLAN (SAMP)

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Executive Summary

Nova Scotia Power Inc. is a subsidiary of Emera Inc. and is the majority provider of electricity in the province of Nova Scotia. Electricity is essential to the safety, security and prosperity of Nova Scotians. Nova Scotia Power is committed to leveraging asset management principles, as outlined in ISO 55000 – Asset Management Systems, to balance performance, risk and cost to meet customer expectations and regulatory requirements.

This Strategic Asset Management Plan (SAMP) aligns NS Power's asset management practice with NS Power's corporate strategy and objectives, and provides the context for NS Power's Asset Management System and its risk-based decision-making approach. NS Power strives to achieve its goals through the strategic use of data and technology, a focus on talent retention and development, collaboration with stakeholders, while also ensuring safe, reliable and environmentally-sound operation of its assets.

The Asset Management System and associated processes and tools provide a foundation on which to develop a normalized view of asset performance and risk and are designed to evolve and incorporate emerging challenges such as climate change, and the introduction of increased renewable energy on to the grid.

The SAMP also describes engagements with external Stakeholders, Regulators, and associated processes, which ensure Asset Management Plans (AMPs) are well-informed, forward-looking, and support the needs of Nova Scotians into the future so that NS Power remains the service provider of choice for its customers. As with other jurisdictions, the electricity sector in Nova Scotia operates within a dynamic environment, with changing environmental regulations at both the Provincial and Federal level, as well as increased contributions from Independent Power Producers (IPPs), and the introduction of new grid-level technologies. NS Power is committed to supporting both the Provincial and Federal targets to achieve 80 percent clean energy and phasing out coal generation by 2030.

These changes require effort and investment. A rigorous asset management approach ensures that, even within this evolving operating landscape, NS Power's assets can be managed effectively to realize value for customers, while prioritizing affordability for Nova Scotians.

1 Introduction

Nova Scotia Power Inc.'s (NS Power's) mission is that "We are proud to power Nova Scotia. Our customers count on us for safe, reliable and affordable electricity." NS Power is committed to supporting both the provincial and federal targets to reach 80 percent clean energy and phasing out coal generation by 2030. As a vertically-integrated utility, this mission requires an extensive and diverse collection of assets, and NS Power has committed to rigor and discipline in its approach to Asset Management to ensure this vision can be achieved.

The electricity industry in Nova Scotia is complex and evolving. Changing environmental regulations at both the Provincial and Federal level, increased contributions from Independent Power Producers (IPPs), new grid-level technologies, the impacts of climate change, and emerging cyber-security risks contribute to making this sector more dynamic than it has been for decades. As Asset Management is defined by ISO 55000 as the "coordinated activity of an organization to realize value from its assets,"¹ this SAMP aims to describe how NS Power defines that value, and has the processes and tools in place to ensure that value is realized.

NS Power's Asset Management approach is well established, and has recently undergone an assessment through the Property & Asset Valuation Inquiry (NSUARB matter M11067). The resulting report indicated that elements of NS Power's Asset Management System were evaluated to be "mature" in many of the areas evaluated. However, while assessed to "have good processes and systems that identify assets and groups of assets that represent the greatest risk to the organization"² it was acknowledged through the process and by NS Power that portions of its Asset Management System could be more thoroughly documented. In response, NS Power committed to the documentation of its Strategic Asset Management Plan (SAMP) and other improvements which will more clearly communicate its approach to internal and external stakeholders and provide a framework for compliance and continuous improvement.

This plan is expected to be valid for a 5-year period but may require review and revision sooner as the organization responds to emerging risks and regulatory obligations. Asset Management is never "complete", and as a continuously improving and evolving discipline, this SAMP and its associated documents are expected to change over time.

2 Purpose

This SAMP describes NS Power's Asset Management objectives and their alignment with corporate objectives, how value from assets is derived and contributes to the achievement of objectives, the approach NS Power takes to decision-making, and how elements of the Asset Management System are monitored and reviewed to ensure continued compliance, effectiveness and improvement.

NS Power's approach to Asset Management is bound by guiding principles as described and shown below in Figure 1. These principles align with the definition of Asset Management within ISO 55000, in that NS Power strives to balance Risk, Performance, and Affordability while enabling the

¹ ISO 55000:2024 , Asset management – Overview, principles and terminology (Edition 2, 2024).

² M11067, Exhibit N-4, EA Technology, Asset Management Review Report, September 27, 2023.

transition of the organization to support the integration of distributed generation, less carbon-intensive generation, and new technologies which will transform the grid.

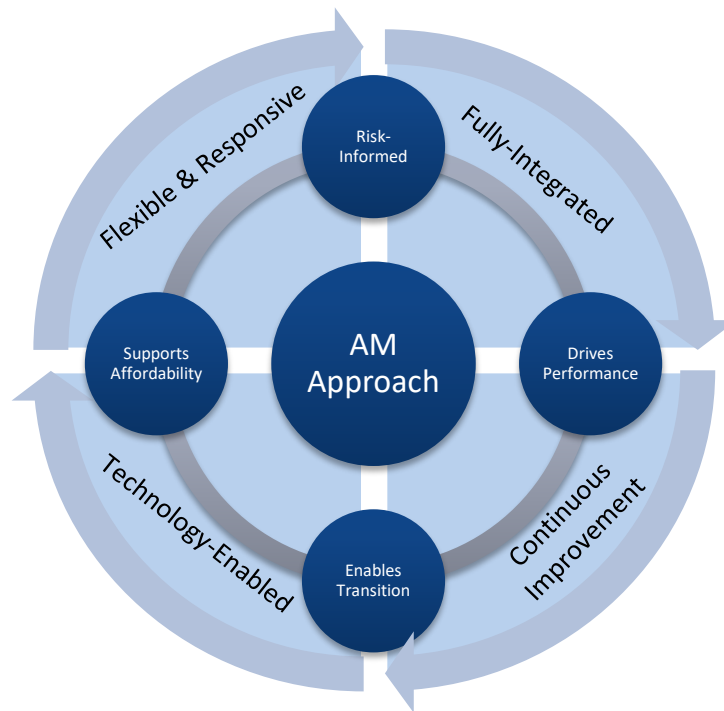


Fig. 1 – NS Power’s AM Guiding Principles

Supporting these principles are foundational concepts which describe how NS Power’s Asset Management system will be developed, to ensure these Guiding Principles can be sustained though organizational requirements of the Asset Management System and NS Power’s assets may change over time.

- **Fully-Integrated** – NS Power strives for a fully-integrated approach, meaning Asset Management processes and requirements are embedded into existing processes and tools where possible, the Enterprise Asset Management (EAM) team works hand-in-hand with operational resources regularly, and Asset Management is understood to be an organizational approach versus a function executed only by the EAM team.
- **Technology-Enabled** – While NS Power seeks innovative technology solutions such as those enabled by AI, it is not driven solely by new technology. Rather, NS Power works to optimize the use of existing solutions and introduce new technologies strategically to address gaps or create new value. NS Power focuses on design of processes to ensure all technologies can be incorporated with minimal change to existing effective business processes.
- **Continuous Improvement** – Innovation and continuous improvement are core to ensuring the incorporation of experience, lessons learned, and a culture of life-long learning.

- Flexible and Responsive – All Asset Management processes and tools are flexible such that new risks, technologies, and challenges can be easily and systematically incorporated.

With changing operating needs, environmental requirements, and regulatory context, these principles ensure NS Power’s approach to Asset Management will continue to support the needs of the organization and its customers into the future.

2.1 Asset Management Overview

NS Power employs Asset Management as a discipline to consistently and diligently understand the requirements of its assets to achieve organizational objectives and the risks to achieving those objectives, while balancing costs for customers. Best practice continues to evolve in the utility sector, as do tools and technologies associated with physical assets, and the increasing volume of information available to manage their health.

As an electric utility, NS Power’s Asset Management efforts are focused on its “core” assets – those which are generating electricity or delivering that electricity to its customers. It also includes considerations for Information Technology (IT), Telecommunication, and Facility assets which enable these core functions.

At a high level, NS Power “core” assets include the following:

- Generation Installed Nameplate Capacity
 - Steam: 1563 MW
 - Hydro: 385 MW
 - Combustion Turbines (CT’s) & Combined Cycle Gas Turbine (CCGT): 356 MW
 - Wind: ~80 MW
 - Biomass: 72 MW
- Energy Delivery
 - Distribution: Approximately 27,000 km (~400 km underground) of 4kV to 25kV infrastructure
 - Transmission: Approximately 5,400 km of 69 kV to 345 kV infrastructure
 - Interconnection to New Brunswick (single overhead 345 kV, 2 underbuilt 138 KV)
 - Subsea Interconnection to Newfoundland and Labrador (Maritime Link)
 - Substations: 196 individual facilities

These assets deliver service to over 545,000 customers, with annual sales of approximately 10,500 GWh and a firm peak of approximately 2,240 MW. See Figure 2 below for a map of core assets.

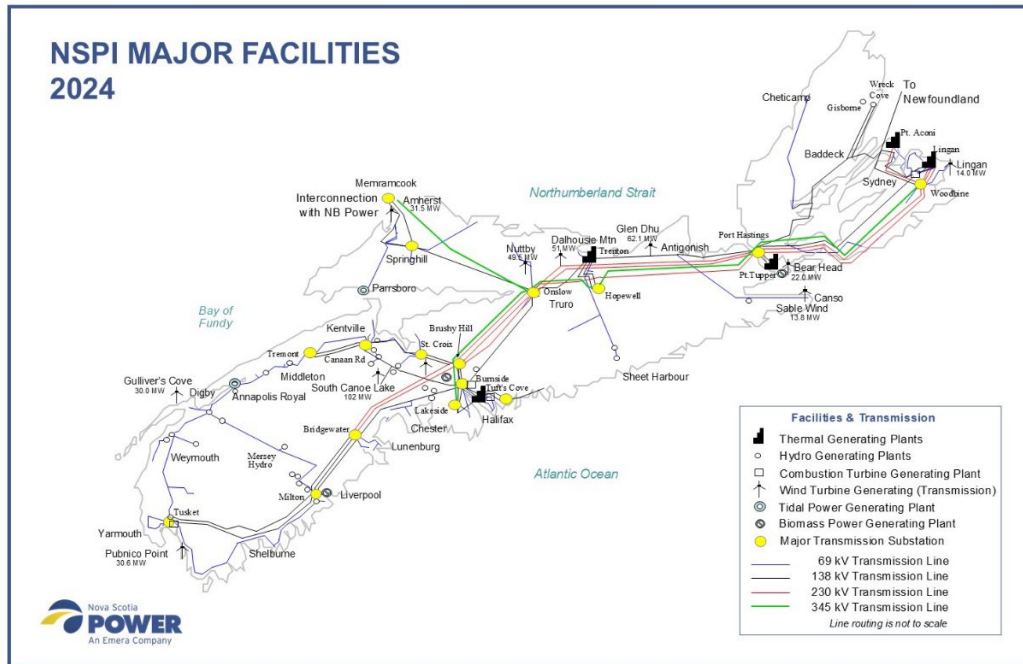


Fig.2 – NS Power Major Facilities

Major assets included within the Asset Management portfolio are further described in Section 7.4.

The Asset Management approach at NS Power is being driven by several factors, including:

- Base-loaded thermal units being asked to operate differently to support integration of renewables,
- Forecast retirement of thermal units approaching,
- Increased requirements for transparency with external stakeholders,
- Climate change impacting distribution and transmission infrastructure,
- Changing environmental regulatory requirements, and
- SmartGrid technologies and distributed generation resulting in changes to system operation

NS Power's Asset Management journey began in a more purposeful way in 2010, and through several external engagements was found to perform favorably within the utility sector. NS Power has been the recipient of a number of Asset Management Awards including:

- 2019 Game Changer Award at Connected Plant Conference (Power Magazine)
- 2018 GE Digital Innovator Award (GE)
- 2015 Uptime Award for Best Maintenance Reliability Program (ReliabilityWeb)

While NS Power's Asset Management practice is informed by the ISO 55000 Asset Management Systems family of standards, NS Power is not seeking certification at this time.

2.2 Scope of Asset Management

The scope of Asset Management at NS Power aligns with the guidance within ISO 55000 and is accurately visualized by the Institute for Asset Management's 6-box Conceptual Asset Management Model³.

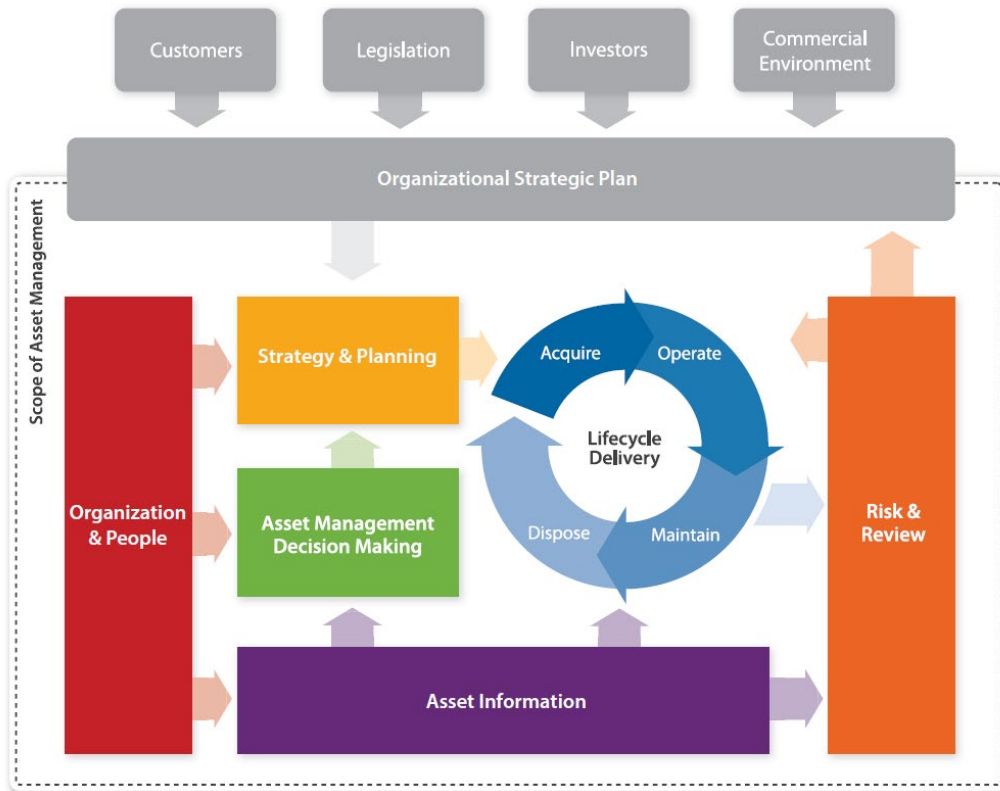


Fig.3 – 6-box Conceptual Asset Management Model

As further described below, NS Power's approach to Asset Management encompasses all areas of this model. Each element is necessary for an effective, integrated Asset Management system. Appendix A further clarifies the alignment of NS Power's structure and terminology with the ISO 55000 set of standards.

3 Nova Scotia Power Asset Management Framework

NS Power's Asset Management Framework encompasses all elements of its Asset Management approach, including tools, people, and processes. It provides a structure whereby asset "mission" (what is required from that asset) and risks to achieving that mission are identified and managed. This includes controls and measures, forums for engagement with the field level operations, as well as checks and balances for continuous improvement.

³ Institute of Asset Management, [Asset Management – an anatomy Version 4](#), July 2024.

What is known as NS Power’s Asset Management System includes major components as shown in Figure 4 below. These processes are thoroughly integrated with several notable enterprise-wide undertakings and associated deliverables. Many of these are Regulatory deliverables, and further described in Section 5 and Appendix B.

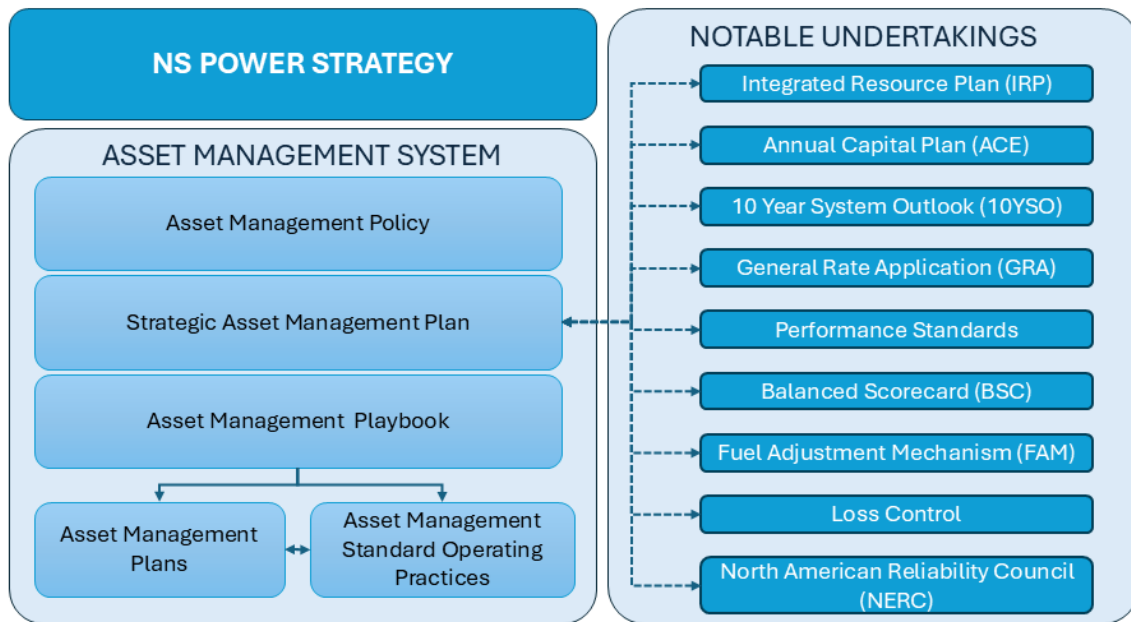


Fig.4 – Asset Management Framework

These undertakings represent the output of cross-functional efforts associated with planning for both the short- and long-term operation and investment in core assets, anticipated impacts of climate change, load growth, renewable integration, demand-side management, as well as prudence regarding the operation and maintenance of assets with respect to use of fuel and customer experience. The EAM division leads or contributes to each of these undertakings.

Appendix A clarifies the alignment of NS Power’s structure and terminology, including these notable undertakings, with both the IAM model in Figure 4 above, and the language and sections within ISO 55000.

Major components of NS Power’s Asset Management framework are described below.

3.1 Policy

To confirm its commitment to Asset Management, NS Power approved and issued its Asset Management Policy in 2024. The policy is used to communicate the Asset Management approach to the wider organization as well as other stakeholders, and highlights its core principles such as the need to balance risk and affordability, support for asset management from all levels of the organization, the treatment of data as an asset, integration of asset management with other functions and systems, as well as the need to be flexible and seek areas for improvement.

3.2 Structure and Leadership

NS Power's EAM division reports directly to its Chief Operating Officer (COO) through a Director, parallel with the Energy Delivery and Power Production divisions which are the "owners" of the majority of NS Power's core assets. This organizational structure both demonstrates NS Power's commitment to Asset Management and ensures that the oversight of Asset Management activities and normalization of risk are given an enterprise-wide, objective perspective.

The EAM division is divided into three departments as shown below in Figure 5 with core functions as follows:

- Risk & Reliability –
 - Reliability Team oversight
 - Asset Performance
 - Risk Mitigation (including climate change adaptation, operational response, etc.)
 - Investment Planning (including capital optimization)
 - Loss Control and FAM leadership
- Strategic Asset Planning –
 - Enterprise-wide Capital oversight
 - Operational Technology leadership
 - Major Outage Planning
 - Dispatch Support
- AM Operations –
 - Asset Program Leadership
 - EAM-led Capital Projects
 - Continuous Improvement (including Root Cause Analyses administration)
 - Quality Processes
 - Field-level technology and process support
 - NERC Compliance (Power Production)

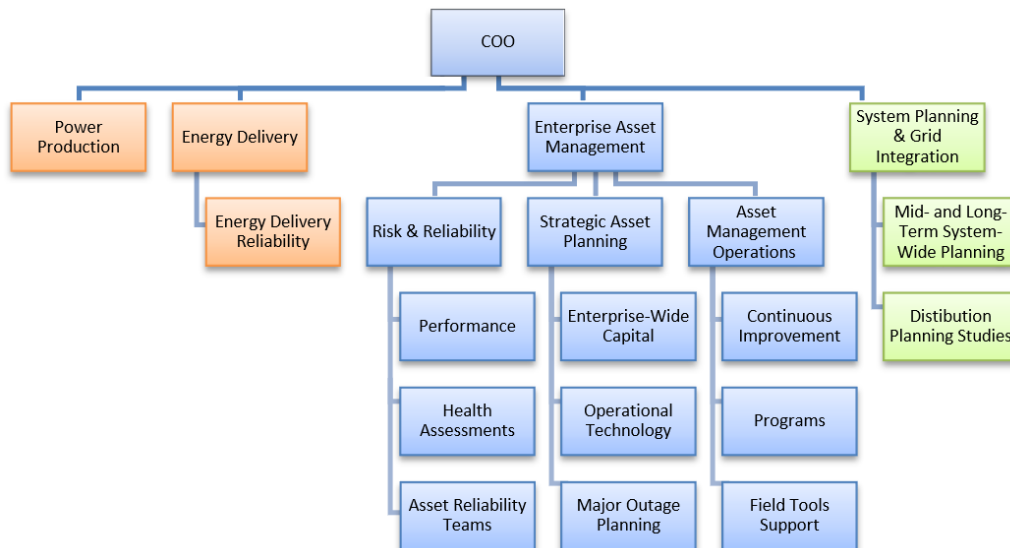


Fig.5 – NS Power EAM Functional Organization

While largely composed of Engineering resources, the EAM team also consists of IT, financial, and resources with other expertise who provide accounting, compliance, analytics, and data governance capabilities. While not part of core operations teams, the technical Subject Matter Experts (SMEs) within the EAM division are operationally responsive, and regularly support field personnel through trouble-shooting activities and risk-based decision-making.

As indicated in Figure 6, the System Planning & Grid Integration division and the Reliability Implementation team also have key roles within the Asset Management System.

3.2.1 The System Planning & Grid Integration Division

The System Planning & Grid Integration division (hereafter referred to as the System Planning team) coordinates and executes mid- and long-term system modelling. These models inform the 10-year System Outlook, Integrated Resource Plan, and other critical, enterprise-wide planning exercises. Assumptions and boundary definitions are informed by Stakeholder engagement, and consider Demand Side Management, estimated costs for major maintenance or life extension investments and timing, incorporation of new generation and load growth, environmental and emissions limitations, and other variables such as available asset operating modes.

This team also performs near-term distribution and transmission planning studies and models to assess the impact of, and path-forward for, the addition of new residential, commercial, or industrial customers being connected to the grid. In addition, the System Planning team also completes load capacity studies and distributed generation interconnection studies. With other Energy Delivery Engineering resources, this group also supports protection and load-balancing studies and seeks area for improvement such as segmentation and “smart” downline device additions.

The various EAM functions engage directly with the System Planning team to ensure asset capabilities and condition are considered throughout these forward-looking exercises.

3.2.2 The Energy Delivery Reliability Team

The Energy Delivery Reliability Team included within the Energy Delivery function in Figure 5 is a relatively new organization, focused on the execution of and communication of Reliability initiatives across the transmission and distribution grid. The team works closely with the EAM division and meets directly with Customer groups to educate discuss the service challenges in their area, listen go their concerns, and to develop, communicate, and execute plans to improve that performance over time. The Energy Delivery Reliability team also executes projects targeted at improving reliability on the transmission and distribution grid, and with the EAM division, is an integral part of the development and deployment of innovative approaches such as the utilization of satellite imagery to optimize vegetation management activities.

4 Asset Management Objectives

NS Power's Asset Management Objectives are derived from and shaped by organizational objectives. The following foundational objectives underpin NS Power's Asset Management practice:

- Manage assets and asset information such that they continue to meet operational and strategic requirements throughout the lifecycle of the asset
- Normalize risk across the enterprise to ensure resources are allocated where the most value can be realized
- Sustain the full productive capacity of the existing portfolio (where informed through strategic planning)
- Leverage Asset Reliability Teams to produce multi-year investment plans and annual risk ratings for critical assets as inputs into short- and long-term planning processes
- Ensure asset data can be readily accessed and consumed to support analysis, reporting, well-informed risk assessment and decision-making
- Achieve or exceed compliance requirements with all relevant regulations, including but not limited to:
 - Nova Scotia Power Incorporated Performance Standards Regulations
 - NERC/NPCC Requirements

These high-level Asset Management objectives are cascaded down to lower levels for deployment through the Asset Management Plans and integrated into Asset Management Programs.

4.1 Balanced Scorecard

Along with Environmental, Safety, People, and Financial objectives, NS Power includes an Asset Management line on its annual internal Balanced Scorecard (BSC). These goals often include targets for common electric utility performance metrics such as:

- DAFOR – De-rate adjusted forced outage rate
- CAIDI – Customer Average Interruption Duration Index
- SAIDI – System Average Interruption Duration Index

Other Asset Management goals on the BSC may include the execution of steps identified in the climate adaptation or integrated resource plans, or other strategic initiatives.

4.2 Roadmap Objectives

NS Power has also defined Asset Management near-term "Roadmap" objectives which are targeted at the further formalization and improvement of its Asset Management System. NS Power is targeting completion of these objectives by the end of 2027.

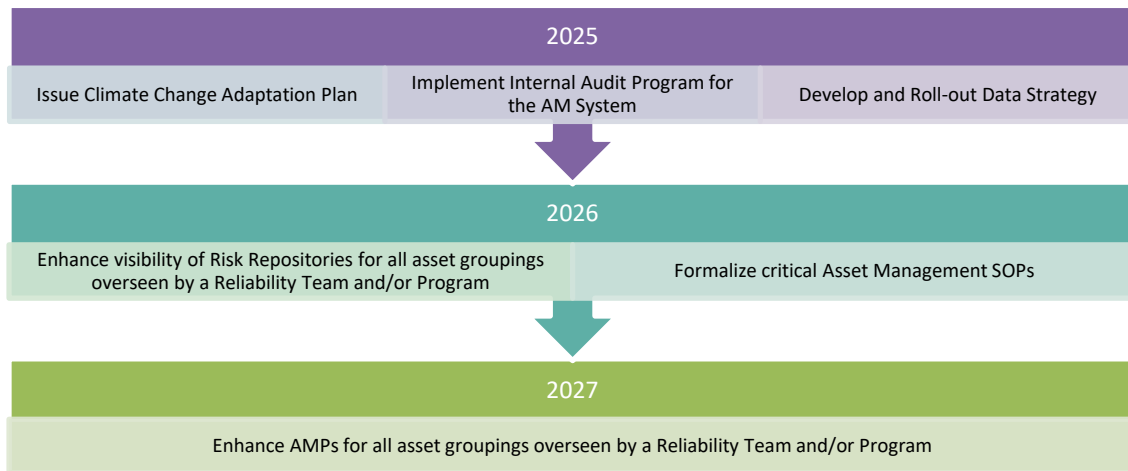


Figure 6 – NS Power Asset Management Roadmap Objectives

Significant change is expected in the organization within the next few years, as further described in Section 4.3. While the Asset Management approach at NS Power is flexible and capable of operating within the changing context of the organization, longer-term Asset Management roadmap objectives are difficult to define and will ultimately depend on the outcomes of this changing context.

4.3 Risks to the achievement of objectives

As with all organizations, there are risks to the achievement of both Organizational objectives and Asset Management objectives.

- **Human Resources and Competency** – Ensuring that competent resources remain engaged and available to execute and lead work is a continuous effort. Particularly in support of thermal generation where plants are scheduled for retirement, engineering and trades resources are increasingly difficult to retain.
- **Asset Performance** – While NS Power’s AMPs are well-developed for many of its critical assets, the assets are aging and being operated differently than their original design, resulting in the identification of new failure mechanisms and previously unidentified deficiencies.
- **Affordability** – Asset management efforts are aimed at understanding all risks, and ensuring management, as well as internal and external stakeholders, are aware if objectives become challenging to achieve while remaining affordable. The pace and scale of change in recent years, along with supply chain and fuel cost escalations, are all challenges to ensuring services continue to be affordable for Customers.
- **Environmental Regulations and Climate Change** – Provincial and Federal regulations regarding emissions, utilization of fossil fuels, fisheries management, as well as emerging effects of climate change (such as more frequent extreme weather) can significantly impact achievement of the organization’s strategic goals.

- Energy Reform Act – recent legislation by the Nova Scotia government, including legislation directing the formation of an independent energy regulator, as well as an independent system operator, will result in change to NS Power’s organization, regulatory processes and requirements, and possibly market context for NS Power.

5 Regulatory Context and Stakeholder Engagement

NS Power is regulated under the *Public Utilities Act* and the *Electricity Act* by the Nova Scotia Utility and Review Board (UARB), and through these Acts NS Power is mandated to serve the electricity needs of Nova Scotians. NS Power operates under a cost recovery model in which the costs of delivering energy services to Nova Scotians are recovered from customers through rates approved by the UARB.

The UARB administers regularly-occurring proceedings including, but not limited to General Rate Applications (GRA), Annual Capital Expenditure Plan approvals (ACE), Fuel Adjustment Mechanism (FAM), 10-year System Outlook (10YSO), Performance Standards, and the Integrated Resource Plan (IRP) processes. Each of these is subject to formalized paper-based or oral processes, through which third parties can register and participate as intervenors. There may also be working groups associated with any of these proceedings in which members of the public may participate.

In this way, customers have a path to voice questions or concerns regarding NS Power’s decision-making processes and provide input into NS Power’s forward-looking plans and modelling. As noted in Section 3.2.2, NS Power has also created an Energy Delivery Reliability team which engages directly with the public, primarily regarding transmission and distribution performance and reliability investment planning.

NS Power’s EAM division and processes play a large role in each of the major processes noted above. For example, the team:

- informs future asset use cases to support GRAs
- leads the production of the ACE Plan including project selection (see section 9)
- works with the System Planning team to determine a least regrets path forward given financial and regulatory constraints and an in-depth knowledge of asset condition to support the IRP and 10YSO deliverables

NS Power’s Senior Leadership Team, including the President and CEO, COO, Legal, and Regulatory teams participate in the development of and/or review each of the major deliverables above. Therefore, NS Power’s senior leadership (referred to as “top management” within ISO 55000) are deeply engaged in the Asset Management processes and systems which lead to these deliverables, the performance outputs NS Power targets, and those it has achieved. These engagements allow NS Power’s senior leadership to provide feedback and question Asset Management practices and processes, inform risk tolerance, and focus team priorities.

As noted above, the changes tabled in the Energy Reform Act may impact organizational objectives, operating context, and several of the regulatory processes currently in place.

5.1.1 Other Regulations

Along with common technical, safety, and environmental regulations, NS Power is bound by requirements associated with, but not limited to:

- Nova Scotia Power Incorporated Performance Standards Regulations,
- Nova Scotia Renewable Electricity Regulations,
- Nova Scotia Air Quality Regulations,
- Nova Scotia Activities Designation Regulations, and
- Canada Clean Electricity Regulations

Through the UARB, NS Power is also bound to comply with the reliability standards of the North American Electric Reliability Corporation (NERC), and the associated compliance organization, the Northeast Power Coordinating Council (NPCC). The applicable standards are broad-reaching and impact many facets of system design and operation including, but not limited to communication between generation and the system operator, the requirement for system reserve capacity, cyber and physical security requirements, relay settings, and recently, cold-weather operating standards.

6 Stakeholders

Stakeholders are person(s) or group(s) that have an interest in the organization's performance, success or the impact of its activities. Both internal and external stakeholders have a vested interest in the quality and effectiveness of NS Power's Asset Management practices.

6.1 External Stakeholders

External stakeholders expect value to be delivered in the form of high-quality service and performance, while managing costs and risks. As noted in Section 5, external stakeholders engage regularly with NS Power as registered intervenors for regulatory processes, participation in various working groups, and direct engagement with NS Power's Reliability Implementation Team and field-level resources.

Other unique engagements with stakeholders include the following:

- Integration of energy from Independent Power Producers (IPPs) through NS Power's distribution and transmission infrastructure.
- Agreements with telecommunications providers regarding the joint use of poles, and various municipalities regarding street-lighting.
- Agreement with a paper facility in Port Hawkesbury to provide steam for their operations while also contributing renewable, biomass-fueled energy to the grid.
- Minority ownership of several wind farms (<50%), so while NS Power has an interest in their effective performance, the majority owners manage these assets and NS Power has limited engagement in their operation and maintenance.
- Agreements within Industrial Approvals for hydroelectric stations to maintain water levels or flows to support residences or businesses affected by plant operation.

NS Power's Senior Leadership Team as well as Regulatory and Legal resources engage directly with all levels of Government as well as various Regulatory bodies to ensure a common understanding and vision for the implementation of laws and regulations which may impact NS Power's operations.

6.2 Internal Stakeholders

Internal stakeholders have other unique needs and expectations. Examples include confidence that the assets they work with and on can be operated safely and reliably, that they have sufficient resources to complete necessary work, and that they have an opportunity to inform and shape asset management practice and decision-making. Or they may support Asset Management through competency management, fuels acquisition, and other functions as further described below.

As noted above and in NS Power's asset management policy, NS Power views Asset Management as an organizational commitment that engages many functions across the organization to ensure it is implemented effectively. While the EAM administers the Asset Management System, and it is largely implemented by the Power Production and Energy Delivery operating areas, other divisions of NS Power such as Procurement, Human Resources, Customer Experience & Innovation and Safety are critical to its sustainment and continuous improvement.

Roles and responsibilities for the implementation, sustainment and continuous improvement of Asset Management practice become increasingly clear as Asset Management systems, tools and processes are formalized.

6.2.1 Asset Reliability Teams

Asset Reliability Teams are a key component of NS Power's internal stakeholder engagement for those in areas with direct ownership over physical assets. Reliability Teams are asset-grouping focused, multi-disciplinary teams that collaborate regarding the development of AMPs, asset risk rankings, and sharing of lessons learned. See further information in the Playbook and the Reliability Team Process SOP.

An additional function of Reliability Teams is to ensure continued awareness of best practices from industry, including emerging technologies. To that end, NS Power plays an active role in various industry organizations including:

- Electric Power Research Institute (EPRI)
- Centre for Energy Advancement through Technological Innovation (CEATI)
- National Electric Energy Testing, Research and Applications Center (NEETRAC)
- Canadian Standards Association (CSA)
- Electricity Canada (EC)
- PEMAC Asset Management Association of Canada
- Utility Inspection & Imagery Consortium (UIIC)
- Climate Change Adaption Program (Federal)

NS Power's EAM team coordinates memberships and participation in these organizations, and regularly evaluates where it engages and/or takes a leadership role.

7 The Asset Management System

As described above and in the Asset Management Framework (Fig. 4), the major components of NS Power's Asset Management System are the Asset Management Policy, SAMP, Asset Management Playbook, AMPs, and Asset Management SOPs.

The Asset Management Playbook provides a mid-level description of the tools and processes used to enable and sustain the asset management approach across the organization. The next level includes the AMPs, which, in alignment with ISO 55000, include the strategies and goals associated with particular asset class and describes how NS Power will achieve the objectives for that particular asset grouping. The Standard Operating Practices define in more detail particular processes and philosophies employed with oversight directly by the EAM team.

7.1 Asset Management Playbook

The Asset Management playbook is a mid-level document which describes the key processes and functions which enable, integrate and sustain asset management practice.

NS Power uses several “icons” to communicate the Asset Management System, including the Asset Management Pyramid and Asset Management Mechanism. While more fully described in the Asset Management Playbook, the following is a brief summary of these visualizations.

- Asset Management Pyramid (Figure 7) – this icon highlights major elements of the Asset Management System, including continuous improvement, Reliability Teams and Work Standards. This is not intended to be comprehensive, but representative and a way to clarify for internal stakeholders the scope of asset management, and how they engage with and participate in asset management activities.

Within the Playbook, each element of the Pyramid, and how NS Power has implemented the element, is described in greater detail. It is important to note that the other, less visible “sides” of the Pyramid represent Roles and Tools which are required to support the Asset Management System. See the Playbook for additional information.

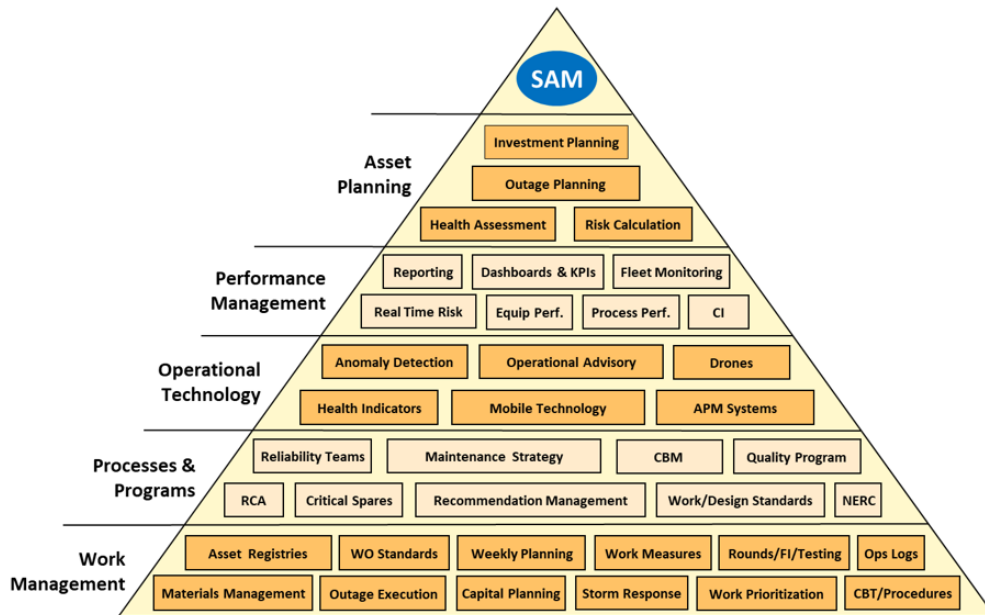


Fig.7 – Asset Management Pyramid

- Asset Management Mechanism (Figure 8) – this mechanism drives risk evaluation and normalization and describes how NS Power may manage or mitigate risk. The Mechanism is engrained within NS Power’s regulated processes for capital projects through the Capital Execution Justification Criteria (CEJC) which is approved by the UARB.

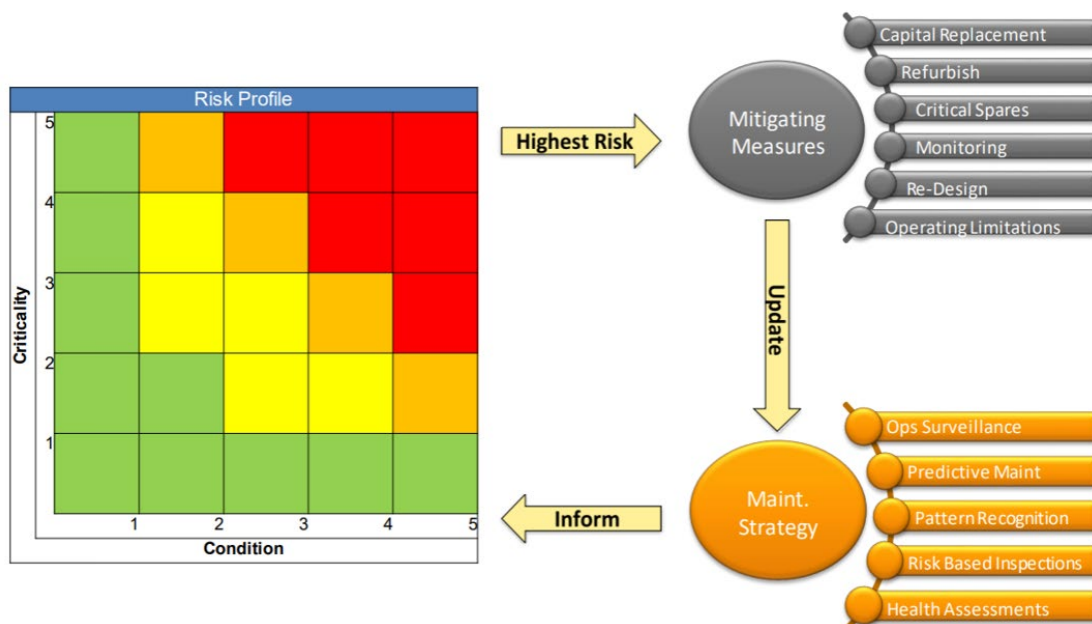


Fig.8 – Asset Management Mechanism

7.2 Asset Management Plans

NS Power’s Asset Management Plans (AMPs) are formulated for specific asset groupings and developed through the participation of Reliability Teams. The AMP template includes the following sections:

1. Overview – purpose of the Team and context for the asset grouping
2. Scope – assets included within the purview of the Team
3. Asset Risk Rating – methodology and considerations for the evaluation of risk for this asset grouping
4. Risks and Opportunities – trends and emerging risks which will impact the management of this asset class (e.g. new technologies, climate change, regulatory environment, etc.)
5. Asset Group Strategy – overview of the bounds in which this asset group is operated and maintained, including performance expectations.
 - Note: The system of record for each element of the Maintenance Strategy is the deployment system – CMMS for Preventative Maintenance activities, GE APM for Operator Rounds, Condition Based Monitoring (CBM) program, etc.
6. Review Frequency – Annually for all Reliability Teams
7. References – includes hyperlinks to all other relevant information

Utilization factor, or asset “mission”, is a key input to the development of AMPs, particularly for generation assets but also for major energy delivery assets.

As described in the 10-year System Outlook,⁴ capacity factor was historically considered sufficient to describe utilization forecasts for any given generating unit but does not take into account the cumulative effects of unit starts, operating hours, and flexible operating modes such as two-shifting. To address these impacts, NS Power introduced the concept of Utilization Factor (UF, see Figure 9) to provide a direction understanding of the anticipated demands on a generating unit.

$$U_{\text{Factor}}^{\text{Utilization}} = \text{fn} \left\{ \begin{array}{l} \text{Capacity} \\ \text{Factor} \end{array} \right\} \left\{ \begin{array}{l} \text{Service} \\ \text{Hours} \end{array} \right\} \left\{ \begin{array}{l} \text{Cycles} \end{array} \right\} \left\{ \begin{array}{l} \text{Asset} \\ \text{Health} \end{array} \right\}$$

Fig.9 – Utilization Factor (UF)

While this specific terminology is not regularly used when discussing energy delivery assets, an understanding of the requirements for an asset’s capabilities and performance are incorporated into AMPs for all assets. For energy delivery, this may include anticipated load growth or integration of intermittent energy sources onto the grid. Depending on the utilization factor and mission for the asset as guided by organizational and asset management objectives, run-to-failure or higher rates of unavailability may be appropriate, and reflected accordingly in the AMP.

NS Power focuses its efforts regarding AMP development and formalization on its critical assets. In some cases, the maintenance strategies represented in the AMPs were defined through Reliability Centred-Maintenance (RCM) assessments or Failure Modes and Effects Analysis

⁴ M11764, Exhibit N-1, Nova Scotia Power Inc., 10-Year System Outlook, June 27, 2024.

(FMEA). Internal technical guidance documents such as Quality Processes (QPs), Operating Practices, or Maintenance Practices may be the communication vehicle to communicate the design and method for implementation of maintenance strategies or processes to internal stakeholders.

Efforts are made through the AMPs to optimize asset interventions through technology, predictive analytics, condition and running-hour monitoring, as well as an understanding of specific asset history and future expectations for its operation – ultimately aiming to perform the right work, at the right time.

7.3 Asset Management Standard Operating Practices

Asset Management SOPs are written to capture methodologies and processes applied or administered by the EAM team. While there are many functions in the organization which contribute to the application of effective asset management practice as shown in Fig.8, there are functions executed or overseen directly by EAM resources. The SOPs are meant to capture these practices which are not regularly required to be communicated outside the EAM team but are a basis for sustainment and continuous improvement for these activities. Examples of SOPs include the Reliability Team Process, Internal Audit Process, and Criticality Assessment Process.

7.4 Asset Management Portfolio Overview

NS Power expressly limits its asset management efforts on assets for operations - all Generation and Energy Delivery (Transmission, Distribution & Substation) assets required to generate and deliver electricity to NS Power's customers. Due to the reliance of these assets on other groups, NS Power's Asset Management practices are also applied to Facilities (buildings) and IT assets as well, particularly with regard to capital investment, though with less rigor. Static and dynamic (operating) asset data is also considered an asset, and strategies for the management of data are under development. For all areas, the focus is on the most critical assets and maturity, breadth, and depth of the approach varies accordingly across asset classes.

The system of record for generation assets (portfolio and hierarchy) is DirectLine, the Computerized Maintenance Management System (CMMS) utilized across Power Production. The system of record for energy delivery assets (portfolio and hierarchy) is Maximo, the CMMS utilized within that division.

7.4.1 Thermal Generation

NS Power's Thermal generation facilities are the following:

- Langan Generating Station – 4 units (primary fuel coal, secondary heavy fuel oil (HFO))
- Point Aconi Generating Station – 1 unit (primary fuels coal & pet coke, secondary HFO)
- Point Tupper Generating Station – 1 unit (primary fuel coal, secondary HFO)
- Trenton Generating Station – 2 units (primary fuel coal, secondary HFO)
- Tufts Cove Generating Station – 4 units (3 units primary fuels natural gas, HFO, 1 heat recovery unit with natural gas primary fuel)

Through the integration of greater renewable energy and the retirement of coal units, the IRP prescribes the transition of a number of these units to HFO or natural gas as a primary fuel source.

Major asset classes associated with these facilities include the following:

- Turbines / Generators*
- Major Electrical Equipment* (e.g. station and unit transformers, switchgear, isolated phase bus)
- Major Control Equipment* (e.g. DCS, excitation system)
- Chemical Tanks and Piping* (e.g. water and wastewater treatment)
- Boilers *
- Ash Residue Management*
- Air Quality* (e.g. precipitators, baghouses)
- Heat Exchangers*
- Rotating Equipment*
- Fuel/Ash Systems* (e.g. mills, conveyors)
- Fire Protection*
- Steam and Feedwater Piping*
- Petroleum-containing Tanks and Piping*

Note: * denotes there is a Reliability Team, Program or other committee focused on this asset grouping

7.4.2 Combustion Turbine Generation

The Combustion Turbine fleet consists of:

- Victoria Junction – 2 units (light fuel oil (LFO))
- Burnside – 4 units (LFO)
- Tusket – 1 unit (LFO)
- Tufts Cove – 2 units (natural gas)

There is a Reliability Team dedicated to combustion turbines which includes many balance-of-plant assets as well such as air houses, compressors, etc.

7.4.3 Hydroelectric and Wind Generation

The Hydro fleet consists of 46 generating units divided among the following Regions.

- Eastern Valley – 7 generators
- St. Margaret's Bay – 6 generators
- Annapolis – 4 generators
- Fundy – 9 generators
- Sheet Harbour – 8 generators
- Western – 12 generators
- Wreck Cove – 3 generators

NS Power is the sole owner of two wind generation sites:

- Digby Wind Farm – 20 wind energy conversion systems
- Nuttby Wind Farm – 22 wind energy conversion systems

Major asset classes associated with these facilities include the following:

- Dam Structures*
- Civil (Hydro)* (e.g. penstocks, gates, buildings)
- Turbines / Generators*
- Wind Turbines*

Note: * denotes there is a Reliability Team or other committee focused on this asset grouping

7.4.4 Energy Delivery

Energy Delivery consists of a large volume of assets distributed across the province:

- ~27,800 km overhead 4kV to 25kV distribution system
- ~400 km underground distribution system
- 5,407km 69 kV to 345 kV transmission system
- ~196 distribution or transmission substations

This is summarized by Region below in Figure 10.

Region	# of Customers	Km of Distribution Lines*	Km of Transmission Lines*	Substations
Cape Breton	80,923	5,645	1,465	34
Metro	252,029	5,755	1,098	50
Northeast	98,665	8,528	1,550	42
West	117,238	8,307	1,294	70
Total	548,855	28,235	5,407	196

Fig.10 – Major Energy Delivery assets by Region

For Energy Delivery, major assets include:

- Major Substation Equipment* (e.g. Breakers, Transformers)
- Transmission Conductor and Structures*
- Distribution Conductor, Poles, and other attachments*
- Telecommunication and Teleprotection equipment* (e.g. RTUs, radios, relays)

Note: * denotes there is a Reliability Team or other committee focused on this asset grouping

8 Human Resources

Human resource management, as it pertains to Asset Management practice, can be divided into several separate areas.

- Asset Management System Function: As noted above, NS Power's Asset Management Pyramid considers roles required to sustain and continue to improve its Asset Management System. This is further described in the Playbook.
- Capital Project Execution: A critical consideration for the optimization of NS Power's capital execution plan is the ability to execute the proposed work. This resource constraint must be, and is, balanced with risks associated with deferred work. Where risk levels are higher than acceptable, alternative methods to increase resource levels (i.e. contractors, term employees, etc.) may be explored to ensure that the assets continue to achieve their targets.

- **Operations and Maintenance Resourcing:** The day-to-day activities of the organization must also be properly resourced to ensure regulatory requirements are met, assets are operated within defined parameters, preventative work compliance is at an appropriate level, and corrective work is being addressed in a timely manner. Organizational short and long-term planning activities (such as the IRP and 10YSO), General Rate Applications, trades Contracts, and the use of strategic third-party partnership are all part of the resourcing plan. These are developed with the support of NS Power's core operating divisions as well as Finance, Human Resources, and Procurement teams.
- **Competency Management:** Management and measurement of competencies also takes a few forms within NS Power. An in-house software solution known as CMS (Competency Management System, developed by the EAM Operational Technology team) is utilized to monitor and measure competencies, training and procedure roll-outs, reviews for Operations, Maintenance, and Engineering staff, as well as many safety program requirements for the enterprise. Other HR practices including regular Performance Reviews support continued competency development.

9 Decision-Making

NS Power's decision-making approach is consistently applied across long-term, short-term, and day-to-day activities. As shown in Figure 11, factors considered include cost, policies and regulations, climate adaptation, as well as asset mission (forecast utilization) and an understanding of asset condition. While the needs of the future continue to evolve, NS Power applies this approach to make "least regrets" decisions without compromising safety or environmental compliance.

This framework supports strategic initiatives such as the IRP which has significant external stakeholder engagement, as well as daily work prioritization and dispatch decisions.

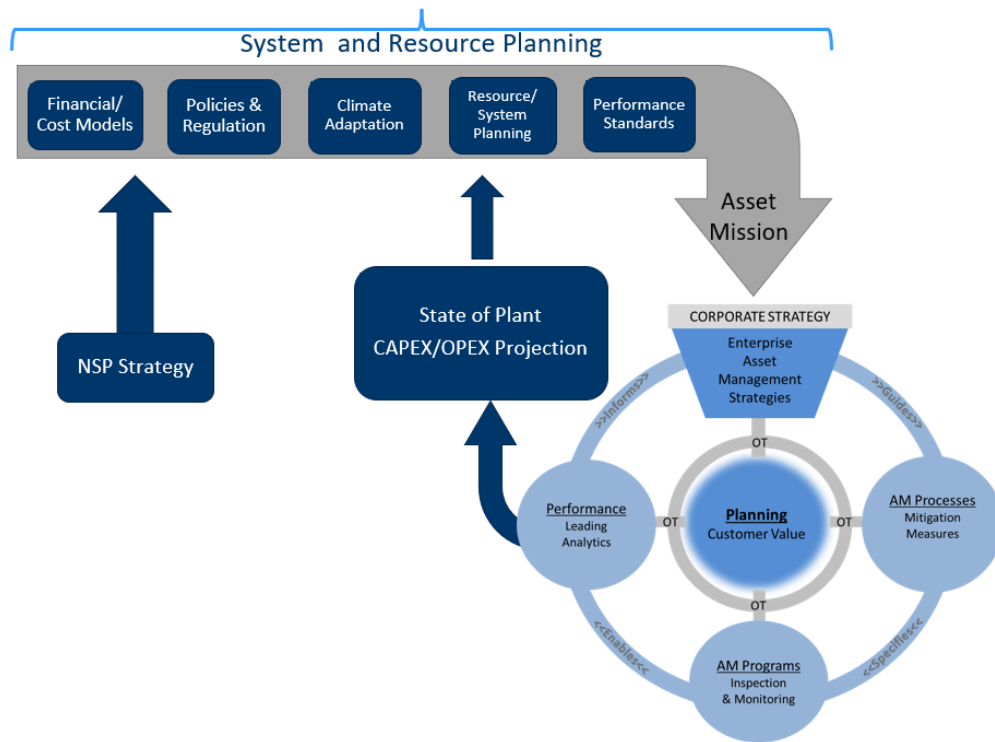


Fig.11 – Decision-making Approach

9.1 Capital Process

In support of its organizational and Asset Management objectives, NS Power utilizes the Asset Management Mechanism to inform and make risk-based decisions. This matrix, aligned with the matrices in NS Power's CEJC, provides a starting point for the risk evaluation of assets. It is important to note that sole reliance on the risk matrix can result in "precision without accuracy" – the data available regarding asset condition may not be of a high enough quality, sufficiently complete, or from a long enough period to be utilized without Subject Matter Expert (SME) opinion, experience, and expertise. The Asset Management Mechanism is used to filter risks to those that require additional scrutiny and evaluation. Ultimately, a risk may be accepted, mitigated, or managed, regardless of its evaluated risk rating.

The criticality of an asset is defined by the type and magnitude of impact the failure of an asset may have on the organizational goals. The types of impacts considered include:

- Safety – for NS Power personnel, its service providers, and the public
- Environment – effective stewardship of natural resources
- Business Sustainability – customer impact, reliability, reputation, other regulatory compliance, etc.

When taken with asset condition, these factors produce a measure of risk used as input into decision-making. This approach is used to normalize risk across NS Power's fleet of assets as a starting point for future planning. However, ability to execute work and affordability for customers are also taken into consideration. See Figure 12 below regarding the Capital Optimization process which is led by the EAM team.

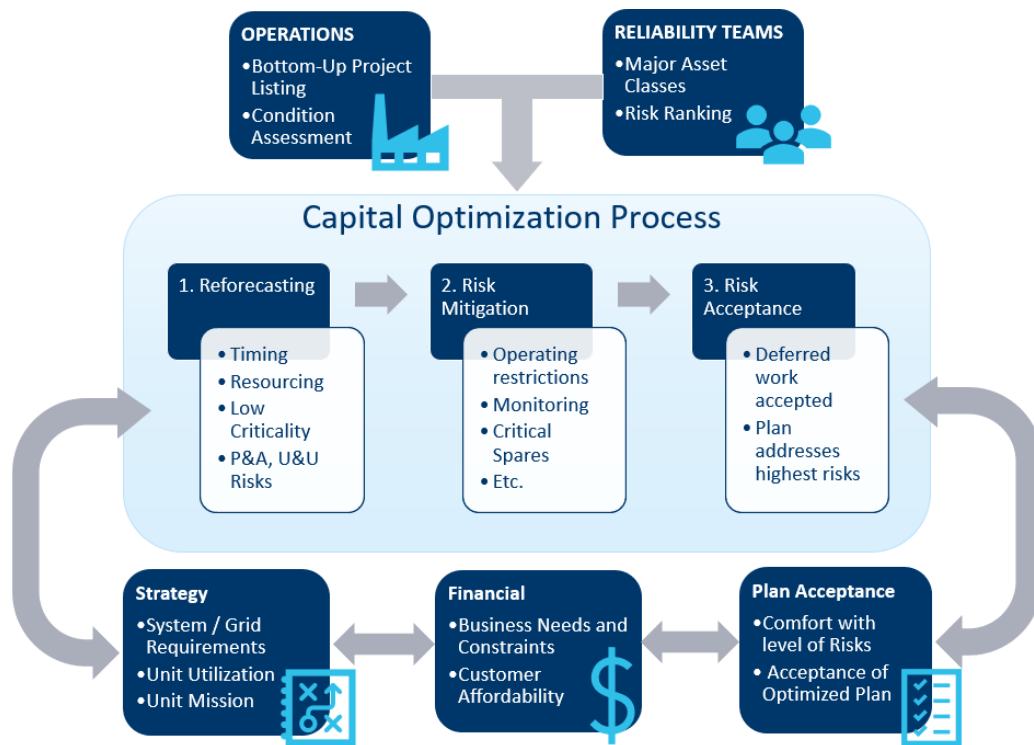


Fig.12 – Capital Optimization

In step 1, NS Power considers the full suite of risks and evaluates the ability to complete the work. Once risk ratings are complete, subject matter expertise is used in step 1 and step 2 to consider what may be defensibly deferred, and what options exist to manage or mitigate the risk. In step 3, the EAM and core business units accept the resulting level of risk being addressed in the plan, and therefore any deferral of work as well. The final decision layers on additional considerations – the asset mission, financial constraints (including customer affordability), and that the portfolio of work results in an “operating plant” that NS Power’s senior leadership team is satisfied will meet the needs of the organization while balancing the level of risk carried by these aging assets.

Project approach alternatives may be evaluated using an Economic Analysis Model, which considers the weighted average cost of capital, life of the asset, operating and maintenance costs for alternatives, and other information to evaluate the revenue requirement as a method for option evaluation.

9.2 Daily Activities

While longer-term decision-making utilizes this approach, it is similarly applied in regularly daily decisions. Work prioritization standards consider all the same inputs as noted above, including asset criticality, health, and compliance to codes and standards. Preventative Maintenance and corrective activities are deployed through relevant maintenance systems, and work prioritization is utilized to determine best use of resources.

Daily dispatch decisions also consider the same factors. In case of generation unit failure, for example, the evaluation of options to fill the generation gap includes consideration for the fuel cost and impact on a unit of unplanned dispatch, environmental constraints such as renewable energy targets or emissions caps, seasonal considerations such as water levels, availability of cost-efficient energy through one of the inter-provincial ties, as well as the health of the unit and operational constraints which may be in place (such as limits on unit starts or generation).

9.3 Asset Information

Quality asset information, both static and dynamic, is critical to informing an understanding of asset condition and making risk-informed decisions. As noted in Section 4.2 above, the development of a Data Strategy is an Asset Management Objective, as is ensuring accessibility to asset information. The treatment of data as an asset is included in NS Power's Asset Management Policy.

At time of writing, NS Power and its parent company, Emera are developing a comprehensive Data Governance strategy. The EAM division's strategy will build off the cornerstones of the enterprise strategy when finalized and include definitions for asset ownership and responsibilities.

Like many organizations, NS Power systems were historically developed and deployed to perform specific functions. As more use cases and capabilities arise to use the data for other purposes, integration is increasingly important, as is control. Parallel designations may exist in multiple systems to ensure information can be merged into consistent asset groupings, though one system remains the control source.

Effective change management is critical to ensure equipment information and operating data, as well as the programs and functions which rely on them, are sustained and effective. NS Power's Engineering Change approach is documented in QP-E013 – Engineering Change Management.

10 Continuous Improvement

NS Power is committed to continuous improvement of its Asset Management practice, utilizing both leading and lagging indicators to monitor effectiveness, and change maintenance strategies, operating strategies, or processes in response to unfavorable results.

The figure below is borrowed from the previously referenced IAM⁵ publication but is an accurate representation of NS Power's approach to continuous improvement.

⁵ Institute of Asset Management, [Asset Management – an anatomy Version 4](#), July 2024.

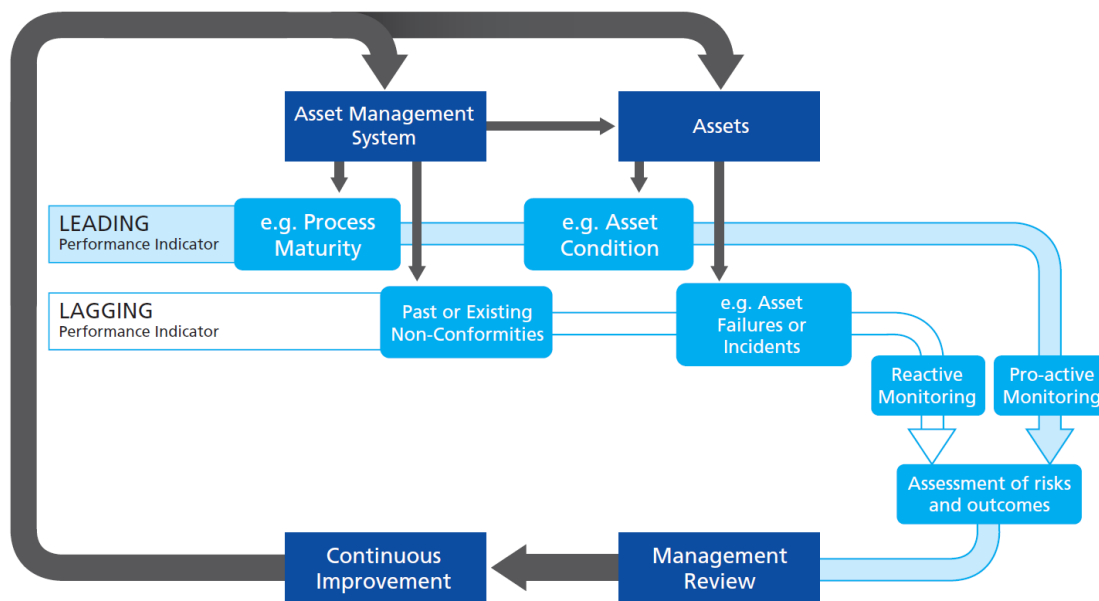


Fig.13 – Assessment Performance of Assets and the Asset Management System

Key elements of NS Power’s approach to continuous improvement include pro-active monitoring and processes such as:

- Risk Ratings
- Compliance measures (both regulatory and to internal processes such as PMs)
- Performance Monitoring (see individual AMPs, BSC, as well as reporting required under the Performance Standards Regulations)
- Internal Audit

NS Power also utilizes the following reactive indicators and processes:

- Root Cause Analysis Program (reference QP-E002 – Root Cause Analysis)
- Performance Monitoring (see individual AMPs, BSC as well as reporting required under the Performance Standards Regulations)
- NS Power also monitors equipment and unit-level performance with peers through Electricity Canada and NERC Generating Availability Data System (GADS) reporting.

Performance monitoring and the production of performance metrics such as DAFOR, CAIDI, and SAIFI are administered by the EAM team. NS Power has a robust asset performance monitoring process for both generating and energy delivery assets and includes regular reviews and categorization of events. The process for reviewing generation events is documented in QP-G044 – Generation Equipment Reporting. NS Power also monitors DAFOR impact by asset class over time to identify areas for improvement or modification to asset strategies. Energy delivery performance is also closely monitored and reported upon at the feeder level as required by the Nova Scotia Power Incorporated Performance Standards Regulations.

10.1 Internal Audit

As noted in the Asset Management Objectives, NS Power is planning to deploy Internal Audit processes for its Asset Management System by end of 2025, and details will be captured in an Asset Management Standard Operating Practice (SOP). The associated SOP will identify the components of the Asset Management System, and the frequency and approach to internal audit.

11 Looking Ahead

This SAMP is informed by through organization objectives as well as strategic undertakings such as the IRP and 10YSO, though much remains uncertain in the coming years. The transition to cleaner energy and integration of renewables will have a significant impact on the operating context of the organization. The current vision includes transition of some coal-fired generating units to be heavy fuel oil or natural-gas fired as 2030 approaches. Additional wind energy is expected on the grid, to be developed and operated by third parties. Projects will be developed and executed grid-scale energy storage, and synchronous condensers to support the integration of these new generation sources. Demand side management, electric vehicle proliferation, and the impacts of a changing climate are all difficult to predict accurately.

The aging hydroelectric fleet is expected to continue its valuable role in the future, though changing environmental and fisheries constraints as well as cultural (archaeological) requirements may have an influence on their operating capabilities and redevelopment or life extension plans.

Other emerging technologies may yet provide valuable solutions for the future with regards to generation, SmartGrid, and data-driven solutions such as emerging artificial intelligence capabilities, to optimize the value realized from existing assets.

The future of electricity generation and delivery in Nova Scotia is one full of change, uncertainty, and potentially much opportunity. Implementation of the SAMP and rigorous Asset Management practice ensures Nova Scotians will continue to be served by safe, reliable, and affordable electricity as we move towards a cleaner, more dynamic electricity system together.

12 REFERENCES

- Asset Management Policy
- Asset Management Playbook
- Asset Management SOP – Criticality Assessment (WIP)
- Asset Management SOP – Reliability Team Process (WIP)
- Asset Management SOP – AMP Template

13 APPENDICES

- Appendix A – [Mapping of ISO 55000 to NSP Asset Management System Elements](#)
- Appendix B – [Description of Notable Undertakings](#)

Appendix A

Mapping of ISO 55000 to NSP Asset Management System Elements

ISO 55001:2024	ISO 55000 Sections	IAM 6-Box Conceptual AM Model	NSPI Reference	Associated Processes / Systems
		(Fig.4 in SAMP)	AM System Component(s)	(as applicable)
Section 4 - Context of the Organization				
4.1	Understanding the organization and its context	Organization & People	SAMP, Policy	---
4.2	Understanding the needs and expectations of stakeholders	Organization & People	SAMP (inc. Reliability Implementation Team)	IRP, 10YSO, GRA, Performance Standard Reporting
4.3	Determining the scope of the Asset Management System	Organization & People	SAMP, Playbook, SOPs	Reliability Team Process (SOP)
4.4	Asset Management System	---	Policy, SAMP, Playbook, AMPs, SOPs	---
4.5	Asset Management Decision Making	Asset Management Decision-Making	SAMP, Playbook	IRP, ACE, GRA, Loss Control, FAM
Section 5 - Leadership				
5.1	Leadership and commitment	Organization & People	Policy, SAMP	---
5.2	Asset Management Policy	Strategy & Planning	Policy	---
5.3	Roles, responsibilities and authorities	Organization & People	SAMP, Playbook, SOPs	---
Section 6 - Planning				
6.1	Actions to address risk and opportunities	Risk & Review	SAMP, Playbook, SOPs	Performance Standard Reporting, ACE, Reliability Team Process (SOP), Aware, Risk Repository
6.2	Asset management objectives and planning to achieve them	---	---	---
6.2.1	Strategic Asset Management Plan	Strategy & Planning	SAMP, Playbook	---
6.2.2	Asset Management Objectives	Strategy & Planning	SAMP	---
6.2.3	Planning to achieve Asset Management Objectives	Strategy & Planning	SAMP, Playbook, AMPs	IRP, ACE, GRA, Loss Control, FAM
6.3	Planning of changes	Strategy & Planning	Playbook, QPs	IRP, ACE, GRA (enterprise-level) Change Management QP (asset level)
Section 7 - Support				
7.1	Resources	Organization & People	SAMP	---
7.2	Competence	Organization & People	SAMP	CMS
7.3	Awareness	Organization & People	SAMP	CMS, Internal Newsletter, SharePoint, Training
7.4	Communication	Organization & People	SAMP	CMS, Internal Newsletter, SharePoint, Training
7.5	Documented Information	Asset Information, Risk & Review	SAMP, Playbook, SOPs	IRP, ACE, 10YSO, GRA, Performance Standard Reporting, BSC, FAM, NERC Loss Control
7.5.2, 7.5.3	Creating and Updating documented Information, Control of Documented Information	Asset Information, Risk & Review	SAMP, Playbook, SOPs	As noted for 7.5, QPs, Drawings (Adept, SharePoint), Maintenance Practices, Operating Practices, Standard Work Methods, Safe Work practices
7.6	Data and Information	Asset Information, Risk & Review	Playbook, SOPs	As noted for 7.5, QPs, Drawings (Adept, SharePoint), Maintenance Practices, Operating Practices, Standard Work Methods, Safe Work practices
7.7	Knowledge	Asset Information, Risk & Review	Playbook, SOPs	CMS, Reliability Team Process, QPs
Section 8 - Operation				
8.1	Operational planning and control	Lifecycle Delivery, Strategy & Planning	SAMP	Reliability Team Process (SOP), AMPs, ACE
8.2	Control of change	Strategy & Planning	Playbook, QPs	IRP, ACE, GRA (enterprise-level) Reliability Team Process (SOP), Change Management QP (asset level)
8.3	Externally provided processes etc.	Lifecycle Delivery, Strategy & Planning	SAMP, Playbook	Playbook (AM Programs, Strategic Partnerships), AMPs

Mapping of ISO 55000 to NSP Asset Management System Elements

ISO 55001:2024	ISO 55000 Sections	IAM 6-Box Conceptual AM Model	NSPI Reference	Associated Processes / Systems
		(Fig.4 in SAMP)	AM System Component(s)	(as applicable)
Section 9 - Performance Evaluation				
9.1	Monitoring, Measurement and Evaluation	Lifecycle Delivery, Risk & Review, Asset Information	SAMP, Playbook, AMPs	Performance Standards, NERC, BSC (directly) FAM, Loss Control, ACE (indirectly)
9.2	Internal Audit	Risk & Review	SAMP, SOPs	---
9.3	Management Review	Risk & Review	SAMP	IRP, ACE, 10YSO, GRA, Performance Standards, FAM, Loss Control
Section 10 - Improvement				
10.1	Continual improvement	Risk & Review	SAMP, Playbook, AMPs, QPs	Performance Standards, NERC, BSC, FAM, Loss Control, AM Programs (Root Cause Analysis), Internal Audit
10.2	Nonconformity and corrective action	Risk & Review	SAMP, Playbook, QPs	Performance Standards, NERC, BSC, FAM, Loss Control, AM Programs (Root Cause Analysis), Internal Audit, GE APM (Recommendation Module), CMMS
10.3	Predictive Action	Risk & Review	SAMP, Playbook, AMPs, QPs	AM Programs, Reliability Team Process (SOP)

Appendix B

Description of Notable Undertakings

This document is intended to be a brief description of the Notable Undertakings for reference only. Any discrepancies or perceived inconsistencies with other documents are unintentional. These Undertakings are included in the Asset Management Framework and shown in Fig.5 within the body of the SAMP.

Integrated Resource Plan (IRP)

The Integrated Resource Plan (IRP) is a comprehensive public utility planning exercise that integrates resource options (both supply and demand-side) in order to develop a long-term electricity strategy for the Utility. The IRP provides a roadmap to guide the Utility's strategy for meeting its resource needs over the planning horizon. It is directional, not prescriptive in nature. NS Power employs an evergreen IRP process, allowing for refinement of the Action Plan and roadmap, as the changes in environmental policy, load, and resource assumptions since the last IRP (2020) indicate it would be appropriate to revise the long-term electricity strategy.

The IRP is a deliverable to the Nova Scotia Utility and Review Board (NSUARB) and is subject to stakeholder engagement including written information requests, public hearings, and other engagements as determined by the regulator.

Annual Capital Plan (ACE)

The NS Power Annual Capital Expenditure (ACE) Plan provides customers, the NSUARB, and other stakeholders with a comprehensive and transparent overview of the Company's intended capital investments for the year ahead. The capital investments proposed in the ACE Plan are aligned with NS Power's objectives and vetted in accordance with the CEJC.

The ACE Plan is a deliverable to the NSUARB and is subject to stakeholder engagement including written information requests, public hearings, and other engagements as determined by the regulator.

10-Year System Outlook (10YSO)

NS Power's Ten-Year System Outlook (10YSO) assesses system generation capacity, considering load forecasts, planned generation additions, and environmental regulations, while adhering to the Nova Scotia Wholesale and Renewable to Retail Electricity Market Rules, and is provided on behalf of the Nova Scotia Power System Operator (NSPSO). The 10-Year System Outlook is not an integrated resource planning exercise. It is the NSPSO's annual assessment of NS Power's system capacity and resource adequacy.

The 10YSO is deliverable to the NSUARB and is subject to stakeholder engagement including written information requests, public hearings, and other engagements as determined by the regulator.

General Rate Application (GRA)

As a regulated entity, NS Power must obtain approval from the NSUARB to change the rates charged to its Customers for the services it provides them. NS Power's GRA includes many components including anticipated costs for fuel, purchased power, operating costs, depreciation and regulatory deferrals, capital structure and financing, as well as revenue requirement. The GRA also describes rate design, and proposed rates.

As a GRA is deliverable to the NSUARB, it is subject to stakeholder engagement including written information requests, public hearings, and other engagements as determined by the regulator.

Performance Standards

The Performance Standards are a key part of NS Power's accountability to its customers. In accordance with the requirements for Performance Standards under sections 52A to 52F of the *Public Utilities Act*, NS Power has been filing reports on aspects of its reliability and performance with the Nova Scotia Utility and Review Board (NSUARB) since 2017. Each year, NS Power files an annual Performance Standards Report which provides information about reliability, storm response, and customer service. NS Power also provides detailed information reports following each weather-related outage affecting 30,000 or more customers.

Reports required under the Performance Standards are deliverables to the NSUARB and are subject to stakeholder engagement including written information requests, public hearings, and other engagements as determined by the regulator.

Balanced Scorecard (BSC)

Through the Balanced Scorecard (BSC), annual objectives are set to guide NS Power as it works to advance its strategy. Historically, the BSC has categories and goals associated with Safety, Environment, People, Asset Management, and Financial. The BSC is approved by the NS Power Board of Directors each year.

The BSC is an internal facing document.

Fuel Adjustment Mechanism (FAM)

The Fuel Adjustment Mechanism (FAM) is the mechanism by which the actual cost of fuel used to generate electricity is passed through to NS Power's customers. It allows price changes to be corrected and smoothed out and allows for adjustment to rates without a full GRA with respect to fuel costs. The FAM process includes a rigorous bi-annual third-party audit administered by the NSUARB, and subject to the full Regulatory process including stakeholder engagement, information requests, and public hearings.

Loss Control

NS Power's undergoes regular audit-like engagements with its insurance broker. The EAM team leads this engagement, and provides information ahead of these engagements, leads communication with

the broker's representatives regarding asset management practice, asset performance, and asset programs, as well as supporting the various operating areas of the business with their preparation as well.

This is an internal-facing process.

North American Reliability Council (NERC)

The vision for the North American Reliability Council (NERC) is a highly reliable and secure North American bulk power system. In Nova Scotia, NERC standards and associated requirements are reviewed and approved for enforcement by the NSUARB. The NERC standards encompass over a hundred unique standards with multiple requirements per standard, and are associated with many areas of the business including resource and demand balancing (BAL), emergency operations (EOP), protection and control (PRC), critical infrastructure protection (CIP), and numerous other areas.

Reporting requirements for NERC is to the regional organization the Northeast Power Coordinating Council (NPCC). NPCC also issues unique regional Standards which may be adopted through the NSUARB. NPCC audits NS Power on a 3-year cycle.

NON-CONFIDENTIAL

Request IR-25:

The following request is directed at NS Power. Please describe and provide copies of all decommissioning studies relied upon to support or inform the net salvage estimates of each account, including any internal management analysis regarding the same. Please further explain how the results of those studies vary, by account, from the recommendations contained in the Gannett Fleming report.

Response IR-25:

Please refer to Appendix 08B – 08D for the decommissioning studies relied upon to support or inform the terminal net salvage estimates of each account. Please see NSEB IR-85 for the support for the terminal net salvage amounts used for the hydro partial decommissioning scenarios. The terminal net salvage estimates used by Gannett Fleming are consistent with “total partial decommissioning” totals in NSEB IR-85 Attachment 1 for all hydro systems for which NS Power is proposing to collect amounts for terminal net salvage. The terminal net salvage estimates used by Gannett Fleming are consistent with the Stantec report for all other generation assets.

An interim net salvage percent of negative 20 was selected for both steam production and hydro production plant, while an interim net salvage percent of negative 15 was selected for other production plant and wind production plant. The net salvage analysis presented in Part VIII of the Depreciation Study provides support for these selected interim net salvage percentages. This analysis incorporates the company’s interim retirements and related interim net salvage experience. In determining the appropriate interim net salvage percentages, Gannett Fleming also applied professional judgment and considered net salvage statistics observed across the electric utility industry to ensure the selected rates reflect both NS Power’s historical experience and broader industry practice.

NON-CONFIDENTIAL

Request IR-26:

The following request is directed at NS Power. Please provide the Company's own internal engineering estimates of the expected useful lives and net salvage rates for each account, including all analysis and evidence relied upon by the Company to support those estimates. For clarity, this request does not seek life curves, but rather the Company's own operational life expectations and expected salvage costs (i.e., proceeds less cost of removal) for each asset.

Response IR-26:

NS Power determines when to replace assets through its Asset Management Mechanism, which is a rigorously applied, risk-based decision-making framework. This mechanism considers a wide range of factors including asset condition, performance data, regulatory requirements, financial models, and strategic planning inputs. As such, NS Power does not rely on a single, fixed useful life or net salvage rate for asset replacement decisions. Instead, asset life expectations and salvage costs are dynamically assessed based on operational realities and evolving conditions. This approach ensures that capital investments are made efficiently and in alignment with customer value, system reliability, and regulatory compliance.

While investment decisions are not driven by fixed accounting lives, NS Power utilizes Gannett Fleming with internal subject matter experts' input for engineering estimates of expected useful lives and net salvage rates for each asset account, primarily for accounting and ratemaking purposes. These estimates are developed through formal depreciation studies.

The depreciation study includes:

- Expected useful lives based on statistical analysis of historical retirement data, field inspections, and engineering judgment.
- Net salvage rates derived from historical cost of removal and salvage data, supplemented by site-specific decommissioning studies for generation assets.
- Service life estimates for each account, including detailed tables and survivor curves.

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- 1 • Net salvage percentages expressed as a proportion of original cost, with supporting
2 analysis for transmission, distribution, and general plant accounts.

3
4 For example, the study estimates an average useful life of 43 years for wood poles under Account
5 364.00, informed by NS Power's inspection and storm-hardening programs. These estimates are
6 used to calculate annual depreciation accruals and are filed with the Nova Scotia Energy Board.
7 NS Power does not have internal net salvage estimates that differ from those included in the
8 depreciation study.

9
10 In summary, while NS Power's investment decisions are guided by asset condition data and
11 strategic priorities, the Company relies on Gannett Fleming to produce the expected average useful
12 lives and net salvage estimates by collaborating with NS Power's subject matter experts.

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Request IR-27:

The following request is directed at NS Power. Using the recalculated depreciation rates provided by Gannett Fleming based on the following scenarios, please recalculate the Company's annual applied for depreciation expense, for each of 2026 and 2027, and provide the revised monthly calculations in a working Excel file with formulas intact:

- (a) Average Life Group, whole life technique.**
- (b) Average Life Group, remaining life technique.**
- (c) Equal Life Group, whole life technique.**

Response IR-27:

(a, c) The calculation of depreciation rates using the whole-life technique were not performed in preparation of NS Power's depreciation study and are not available to be provided in response to this request.

(b) Depreciation expense forecast calculations for the 2026-2027 GRA forecast are completed by NS Power's capital management software system, PowerPlan. Gannett Fleming has provided depreciation rates calculated under the Average Life Group, remaining life technique in response to Emrydia IR-7. Please see Attachment 1 for a comparison of depreciation and amortization expense as proposed in the GRA and that which is calculated using depreciation rates under the Average Life Group, remaining life technique. Please note that the depreciation rates calculated under the Average Life Group use the same assumptions as depreciation rates calculated under the Equal Life Group in Appendix 8A and do not reflect the adjustments made per the consensus approach to the GRA.

Depreciation and Accretion Expense

(\$ Millions)	Per GRA Settlement Agreement		Per Depreciation Rates calculated under ALG	
	2026	2027	2026	2027
Steam	48.0	49.9	48.7	50.6
Gas Turbine	9.9	10.6	8.9	9.6
Wind Turbine	13.3	13.3	13.3	13.3
Hydro	16.6	17.3	17.9	19.1
Solar	0.1	0.1	0.1	0.1
Transmission	47.7	52.1	46.7	51.1
Distribution	85.4	89.6	64.6	67.8
General Property	61.5	67.9	59.0	65.0
Total	282.4	300.8	259.1	276.5

NON-CONFIDENTIAL

1 **Request IR-28:**

2
3 **At page 41, lines 9 to 13 of the GRA Application, NS Power states:**

4
5 **Applying the proposed depreciation rates to forecast monthly balances of**
6 **depreciable plant throughout the test period results in forecast depreciation**
7 **and accretion expense of \$309.0 million in 2026 and \$327.4 million in 2027.**
8 **However, as NS Power intends to securitize certain asset pools that will be**
9 **retired prior to 2030, depreciation and accretion expense is further reduced**
10 **by \$26.6 million annually, resulting in totals of \$282.4 million in 2026 and**
11 **\$300.8 million in 2027.**

12
13 **Please provide the Excel spreadsheet including all supporting calculations for the above**
14 **adjustment of \$26.6 million annually. As part of the response, please state all assumptions**
15 **relied upon for the calculations including the expected retirement date of any assets, and the**
16 **current planned retirement for those same assets to the extent it varies from the expectations**
17 **included in the forecast.**

18
19 **Response IR-28:**

20
21 **NS Power is proposing to securitize the assets within the scope of the DDA as of December 31,**
22 **2025. Under this proposed approach, the remaining net book value of these assets would be moved**
23 **to a regulatory asset, which would be recovered by NS Power through the issuance of securitization**
24 **bonds. The capital recovery portion of the depreciation expense on this balance would not be**
25 **incurred past December 2025. As a result, the forecast reduction in depreciation expense in 2026**
26 **and 2027 is equal to the December 2025 capital recovery portion of depreciation expense**
27 **multiplied by 12 months. Please see Attachment 1 for the calculation of the \$26.6 million reduction**
28 **in depreciation expense in 2026 and 2027.**

**2026-2027 GRA Emrydia IR-28 Attachment 1 has been
filed electronically.**

NON-CONFIDENTIAL

Request IR-29:

For the general property accounts proposed to be moved to amortization accounting, please revise the calculation of the reserve imbalance amortization from a five-year period to one that reflects the expected remaining life of each account. For example, please estimate the impact of amortizing the remaining variances over 5, 10 and 20 years relative to the recommended life of each account. Please provide the underlying calculations comparing the above calculations to the proposed treatment in Section V of the Gannett Fleming report. Please also provide calculations supporting the estimate of the impact on current depreciation rates in 2026 and 2027 of both proposals.

Response IR-29:

This IR requests the Company perform alternative sets of depreciation calculations using varying amortization periods for the reserve imbalance amortization related to certain general plant accounts subject to amortization accounting. The Company has proposed using a 5-year amortization period for purposes of adjusting the reserve imbalance related to certain general plant account where amortization accounting is proposed. Once the book and theoretical reserve balances are aligned after 5 years, no further adjustment will be needed for these accounts. The data needed to perform the requested calculations has been provided in the response to Emrydia IR-1.

NON-CONFIDENTIAL

Request IR-30:

As it relates to the decommissioning costs of the Wreck Cove, Mersey, and Tusket hydroelectric assets, please provide a schedule reconciling all amounts that have been historically recovered in customer rates for net salvage since the date the assets were constructed. Please provide this information by year from the date of installation and include all assumptions and calculations in a working Excel file. Further, please extend this analysis through to the date of expected decommissioning and report the estimated costs of decommissioning on a net basis relative to the amounts recovered to date.

Response IR-30:

NS Power has recovered \$4.4 million for decommissioning of the Wreck Cove hydro system and \$0.8 million for decommissioning of the Tusket hydro system to December 31, 2024. NS Power has not recovered any amounts related to decommissioning of the Mersey hydro system.

NS Power does not have an annual record of these costs since the inception of these assets.

NON-CONFIDENTIAL

1 **Request IR-31:**

2
3 **Referring to the potential decommissioning costs of Wreck Cove, Mersey, and Tusket, would**
4 **NS Power be opposed to future securitization of these amounts if they were required to be**
5 **incurred in the future? Please fully explain.**

6
7 **Response IR-31:**

8
9 No. In the event that decommissioning costs were required to be incurred for Wreck Cove, Mersey,
10 and/or Tusket hydro systems, NS Power would consider all relevant factors to determine the best
11 approach for cost recovery of these decommissioning activities.

2026-2027 General Rate Application (M12451)
NSPI Responses to EMRYDIA Information Requests

NON-CONFIDENTIAL

1 **Request IR-32:**

2
3 **Referring to regulatory amortizations, please expand Figure 8-3 of the application to include**
4 **the opening balance in each account as of January 1, 2026, any forecast additions, the**
5 **proposed amortization, and the ending balance as of December 31, 2026 and December 31,**
6 **2027.**

7
8 **Response IR-32:**

9
10 Please refer to Attachment 1.

**2026-2027 GRA Emrydia IR-32 Confidential Attachment 1
has been filed electronically.**

NON-CONFIDENTIAL

Request IR-33:

Referring to the Roseway Hydro Decommissioning cost amortization, please provide all evidence supporting the actual costs incurred, the historical amount of depreciation and net salvage recovered in rates for Roseway, the net book value of the Roseway Hydro assets, and all other information that is pertinent to the proposed amortization of the decommissioning costs. Please provide all supporting calculations and state all assumptions made by the Company in its response.

Response IR-33:

The forecast for the regulated asset for Roseway decommissioning costs is consistent with the approved capital item less recovered decommissioning costs as approved by the Board in Matter M11556. The five-year amortization of these costs was also approved by the Board under M11556.

The addition to regulated assets was calculated as approved project cost \$4.92 million less decommissioning reserve of \$0.13 million = \$4.79 million.

The annual amortization expense was calculated as \$4.79 million / 5 years = \$0.96 million.

NON-CONFIDENTIAL

1 **Request IR-34:**

2
3 **Please provide a detailed calculation of the supporting net book value of the Annapolis Tidal**
4 **plant as of January 1, 2027, including but not limited to all historically recovered**
5 **depreciation and net salvage related to the plant. Please provide all supporting**
6 **documentation, calculations and assumptions in an Excel file with formulas intact.**

7
8 **Response IR-34:**

9
10 Please see Attachment 1 for the continuity schedule of net book value by year for the 2024-2026
11 period. The 2024 balances are consistent with NS Power's 2024 regulated financial statements.
12 NS Power has not prepared a detailed calculation of historic net book value in preparation of this
13 GRA. NS Power has provided a fixed asset continuity by asset group in its Annual Financial
14 Reports to the Board, beginning with the 2018 Annual Financial Reports.

**2026-2027 GRA Emrydia IR-34 Attachment 1 has been
filed electronically.**

NON-CONFIDENTIAL

Request IR-35:

Please provide a detailed calculation of the supporting net book value of the Smart Grid Nova Scotia assets as of January 1, 2026, including but not limited to all historically recovered depreciation and net salvage related to the plant. Please provide all supporting documentation, calculations and assumptions in an Excel file with formulas intact.

Response IR-35:

The net book value of \$1.7 million that is proposed to be transferred to a regulated asset is related to two specific assets included within the Smart Grid NS capital item (C0010778). The \$1.7 million includes the remaining net book value of the Distributed Energy Resource Management System software assets and the remaining net book value of costs charged to the Smart Grid Electric Vehicle Charger asset pool in the amount of \$0.5 million. Please refer to CI C0010778 - Smart Grid Nova Scotia Project – Asset Disposition Filing (M12178).

NON-CONFIDENTIAL

1 **Request IR-36:**

2
3 **Please prepare a detailed reconciliation demonstrating how all costs proposed to be included**
4 **in the GRA and COSS deferral have been removed from the forecast costs included in the**
5 **application for 2026 and 2027.**

6
7 Response IR-36:

8
9 At the time of preparing the GRA budget, NS Power forecast that the GRA proceeding would be
10 complete prior to 2026, with updated rates effective as of January 1, 2026. As such, no GRA costs
11 have been forecast for the 2026-2027 period as the Company expected all costs to be incurred prior
12 to January 1, 2026. NS Power has forecast total external and incremental costs associated with the
13 Cost of Service Study and GRA to total \$2 million, which are forecast to be incurred over the
14 2024-2025 period. This amount is forecast to be amortized in the amount of \$1 million per year
15 over the 2026-2027 period.

NON-CONFIDENTIAL

1 **Request IR-37:**

2
3 **Regarding the GRA and COSS deferral, please explain in detail why such a deferral**
4 **continues to be required, whether the costs are difficult to forecast, are material, out of NS**
5 **Power's control, and any other factors considered relevant to NS Power that would support**
6 **continued deferral of the costs.**

7
8 Response IR-37:

9
10 The COSS study and Line Loss Study were approved by the NSEB for deferral as can be seen in
11 paragraph 368 of the NSEB Decision in M10431.

12
13 NS Power does not currently have incremental costs associated with a GRA proceeding included
14 in the Company's revenue requirement. These costs are material, as NS Power incurred \$4.0
15 million of incremental, external costs to complete the previous GRA proceeding (M10431). The
16 costs are also largely not within the control of NS Power as it must incur costs in response to issues
17 and evidence raised and the costs themselves are not just those of NS Power, but include those of
18 the Consumer Advocate, Small Business Advocate, and the Board itself.

19
20 In addition, the scope and timing of incurring charges for the subsequent GRA can be challenging
21 to forecast at the time of the current GRA. For example, if NS Power forecasts GRA expense for
22 the subsequent rate case to begin in 2026 for a 2027 filing but later forecasts that a GRA is not
23 required, NS Power would have amounts included in rates that are not required by the Company.
24 Similarly, the Company may receive a Board order to expand the scope of the GRA, which is out
25 of Management's control and would not have a sufficient amount included in rates to recover these
26 costs. As the Board states in relation to its own budget in its Annual Accountability Report for the
27 Fiscal Year Ended March 31, 2025: "Expenses and recoveries for large hearings cannot be
28 reasonably predicted or estimated in advance, so no provision is made for these activities in the
29 budget." (See page 4 of 15 of that report).

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1 For the reasons above, NS Power believes that a deferral and amortization matching the costs over
2 the associated test period is an appropriate method to include these costs in revenue requirement.
3 While this methodology is also subject to forecast variance, forecasting the required GRA
4 amortization during preparation of the GRA test period budget is likely to be of a lower variance
5 to actual costs incurred than forecasting the timing and amount of charges for the subsequent GRA,
6 which may be years away, when preparing the GRA budget for the upcoming test period.

NON-CONFIDENTIAL

1 **Request IR-38:**

2
3 **Regarding the Deferred Decarbonization Asset (DDA), NS Power states that it plans to**
4 **securitize the net book value of all assets within the scope of the DDA by December 31, 2025.**
5 **Please confirm that these assets relate to the reduction in depreciation proposed by NS Power**
6 **of \$26 million per year. If not confirmed, please explain.**

7
8 **Response IR-38:**

9
10 Confirmed. As noted on page 41 of 99 of NS Power's application:

11
12 However, as NS Power intends to securitize certain asset pools that will be retired
13 prior to 2030, depreciation and accretion expense is further reduced by \$26.6
14 million annually, resulting in totals of \$282.4 million in 2026 and \$300.8 million
15 in 2027.

NON-CONFIDENTIAL

Request IR-39:

Please provide an update on the planned securitization of the assets to be added to the DDA and provide any known details of the securitization including the expected impacts on customers of the securitization relative to recovery of the amounts through the DDA.

Response IR-39:

NS Power continues to have discussions with third-party advisors and credit rating agencies. The form of the securitization is still anticipated to be consistent with the description in the Application, subject to any modifications required as a result of credit rating agency and capital markets feedback. NS Power was targeting the securitization being in place prior to January 1, 2026. However, it now appears more likely that securitization bonds will be issued in Q1 2026. This is subject to the Province prescribing the enabling regulations and constructive credit rating agency processes. NS Power has requested in Section 9.2.1 of the Application to defer the depreciation expense and financing costs of these assets at WACC on an interim basis beginning January 1, 2026.

The unrecovered asset costs transferred to the decarbonization deferral account (DDA) were proposed to continue depreciating at existing rates. The amortization period and annual amortization amounts would be established by the Board in a future GRA proceeding or in another matter as directed by the Board. In effect, the Board decision approved the transfer of costs to the DDA but the recovery of those costs remained to be determined, and therefore, in the interim there would have been no change to the revenue required from customers upon transferring costs to the DDA.

NS Power's revenue requirement will decrease by approximately \$70 million per year due to securitization. This is primarily due to the reduction in depreciation expense and financing costs related to certain thermal assets which were previously included in the Company's revenue requirement.

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1 The gross savings are partially offset by the cost of servicing securitized debt, which is forecast to
2 be collected through a rider. The revenue requirement of the rider will depend primarily on the
3 interest rate, repayment term, and repayment structure of securitized debt.

4 This net savings could be as much as approximately \$90 million over the test period. The \$90
5 million of savings assumes initial debt repayments are for interest only, calculated at an interest
6 rate of 4 percent. This would result in revenue requirement over the two-year period of
7 approximately \$50 million as compared to \$140 million under the status quo, saving customers
8 \$90 million.

9 While the interest rate, repayment term, and repayment structure of securitized debt is not yet
10 known, securitizing the unrecovered net book of these thermal assets will result in a reduction in
11 financing cost to the benefit of customers.

NON-CONFIDENTIAL

Request IR-40:

Considering NS Power's proposal to securitize the costs of assets that were previously proposed to be added to the DDA, please fully explain the continued purpose of the DDA, and outline in detail any costs forecast in 2026 to 2030 that are likely to be added to the DDA and why.

Response IR-40:

While the proposed securitization of the unrecovered net book value of assets currently expected to be within the scope of the DDA as of December 31, 2025 will significantly reduce the expected balance of the DDA at the end of the decade and provide material cost savings for customers, there will still be costs to be recovered upon retirement of these assets. These costs include both the sustaining capital investment that will be incurred over the 2026-2028 period and decommissioning costs associated with these assets. In its 2026-2027 test period forecast, NS Power has forecast approximately \$55 million of sustaining capital investment in assets within the scope of the DDA. At the time of the 2024 DDA Annual report, NS Power forecast unrecovered forecast decommissioning costs of \$66 million at the end of 2029.

Recovering these costs over an accelerated period, by the end of this decade would result in rate pressure for customers in addition to the rate increases proposed in this GRA. As such, NS Power believes that the DDA continues to provide an effective mechanism to facilitate the retirement of these thermal assets in a transparent and cost-effective manner for customers.

NON-CONFIDENTIAL

1 **Request IR-41:**

2
3 **Referring to the Cost of Removal regulatory account balance described in Section 9.2.5.4 of**
4 **the GRA Application, please provide a reconciliation of the account balance as far back as**
5 **possible showing all additions to the account balance for recovery of net salvage each year,**
6 **removals related to any other factor such as DDA transfers or other considerations, and the**
7 **actual proceeds, cost of removal and salvage costs incurred in each year, by project.**

8
9 Response IR-41:

10
11 NS Power began recognizing a Cost of Removal regulatory account balance as of 2016. Please see
12 Attachment 1 for a continuity schedule for 2016 to 2024. As a result of the cyber incident, the
13 Company is unable to provide a complete list of cost of removal and salvage costs incurred by year
14 by project for this period. NS Power has provided a listing of projects that incurred cost of removal
15 by project with its Annual Financial Reports to the Board on an annual basis, beginning with its
16 2018 Annual Financial Reports.

**2026-2027 GRA Emrydia IR-41 Attachment 1 has been
filed electronically.**