

2026-2027 General Rate Application (NSEB M12451)
NSPI Responses to NSEB Undertakings

REDACTED (Attachment Only)

Undertaking U-4:

To provide redacted PDF versions of SR-1, Attachment 2 and Attachment 3 as noted on page 1 of Exhibit N-17.

Response U-4:

Please refer to the Redacted Attachments 1 and 2. Note that the green and orange highlighting is consistent with the Excel version of these documents and does not denote confidentiality.

REDACTED 2026-2027 GRA U-4 Attachment 1 Page 1 of 99
NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
REFERENCE GUIDE

EXHIBIT

COMPARISON OF REVENUE TO EXPENSE RATIOS	1
FUNCTIONALIZATION OF AVERAGE RATE BASE	2
INITIAL CLASSIFICATION OF AVERAGE RATE BASE	2A
FINAL CLASSIFICATION OF AVERAGE RATE BASE	2B
ALLOCATION OF AVERAGE RATE BASE	3
ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE	3A
ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE	3B
ANALYSIS OF AVERAGE POLE INVESTMENT	3C
ALLOCATION OF AVERAGE POLE INVESTMENT	3D
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT	3E
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT	3F
ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT	3G
ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT	3H
ANALYSIS OF AVERAGE METER INVESTMENT	3I
FUNCTIONALIZATION OF OPERATING EXPENSES	4 & 4 Detail
TRANSMISSION OPERATING EXPENSES	4.1
CLASSIFICATION OF OPERATING EXPENSES	5
ALLOCATION OF OPERATING EXPENSES	6
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS	6.1
ALLOCATION OF DISTRIBUTION OPERATING EXPENSES	6A
ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES	6B
ALLOCATION OF CREDIT SERVICES EXPENSES	6C
ALLOCATION OF DEPRECIATION EXPENSES	6D
STORM EXPENSES AND REVENUE	6E
REVENUE ANALYSIS	7
DEVELOPMENT OF ALLOCATION FACTORS	8A & 8B & 8C
SALES, GENERATION AND DEMAND ANALYSIS	9A
DETERMINATION OF CLASS NON-COIN. KW DEMAND BY VOLTAGE LEVEL	9B
DETAIL OF MONTHLY CLASS COINCIDENT KW DEMAND	9C
SUMMARY OF SYSTEM LINE LOSSSES	9D
SUMMARY OF REVENUE AND EXPENSE COMPONENTS - PROPOSED RATES	10

EXHIBIT 1

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

CUSTOMER CLASS	2023	2026
	PROPOSED	PROPOSED
(1) DOMESTIC	97.63	97.18
(2) SMALL GENERAL	97.14	103.50
(3) GENERAL	105.00	104.38
(4) LARGE GENERAL	104.01	104.38
(5) SMALL INDUSTRIAL	99.66	104.38
(6) MEDIUM INDUSTRIAL	99.27	104.38
(7) LARGE INDUSTRIAL	105.00	104.38
(8) PHP	N/A	N/A
(9) MUNICIPAL	101.83	104.38
(10) UNMETERED	100.00	100.00
(11) TOTAL	100.00	100.00

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF AVERAGE RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1) <u>PRODUCTION PLANT</u>						
(2)						
(3) STEAM	\$847,049	\$847,048.6	\$0	\$0	\$0	\$0
(4) HYDRO	699,665	\$699,665.5	0	0	0	0
(5) WIND	163,771	\$163,770.9	0	0	0	0
(6) SOLAR	1,285	\$0.0	\$0.0	\$0.0	\$0.0	1,285
(7) LM6000	93,737	\$93,737.5	0	0	0	0
(8) GAS TURBINE - OTHER	68,141	\$68,140.8	0	0	0	0
(9) GENERATION BATTERIES	160,767	\$160,767.2	0	0	0	0
(10) RADIAL TO GENERATION TRANS.	58,575	\$58,574.8	0	0	0	0
(11)						
(12) TOTAL PROD. PLANT	2,092,991	2,091,705	0	0	0	1,285
(13)						
(14)						
(15) Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(16) Transmission - EHV and HV combined	837,387	0	837,387	0	0	0
(17)						
(18) TRANSMISSION PLANT	837,387	0	837,387	0	0	0
(19)						
(20) <u>DISTRIBUTION PLANT</u>						
(21)						
(22) LAND	5,052	0	0	5,052	0	0
(23) EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24) OTHER	17,970	0	0	17,970	0	0
(25) SUBSTATIONS	183,948	0	0	183,948	0	0
(26) POLES & FIXTURES	399,387	0	0	399,387	0	0
(27) O.H. LINES	173,434	0	0	173,434	0	0
(28) U.G. LINES	61,773	0	0	61,773	0	0
(29) LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30) SERVICES	56,181	0	0	56,181	0	0
(31) METERS	70,426	0	0	70,426	0	0
(32) STREET LIGHTING	35,211	0	0	35,211	0	0
(33)						
(34) TOTAL DIST. PLANT	1,550,189	0	0	1,550,189	0	0
(35)						
(36) SUB-TOTAL DIST. PLANT	4,480,567	2,091,705	837,387	1,550,189	0	1,285
(37)						
(38) SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,387,576		837,387	1,550,189		
(39)						
(40) DIRECT GEN. PROPERTY PLANT	86,819	0	2,906	40,929	42,983	0
(41) TRANSMISSION AND DISTRIBUTION COMMUNICATION	34,964	0	9,651	25,313	0	0
(42) TRANSMISSION AND DISTRIBUTION NON-COMMUNICA	48,211		16,909	31,302	0	
(43) NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,498	57,447	106,348	0	0
(44)						
(45) GEN. PROPERTY PLANT	477,287	143,498	86,913	203,893	42,983	0
(46)						
(47) TOT. PLT.IN SERVICE	4,957,854	2,235,203	924,300	1,754,082	42,983	1,285
(48)						
(49) <u>Working Capital & Deferred Charges/Credits</u>						
(50)						
(51) CASH - FUEL	0	0	0	0	0	0
(52) CASH - OTHER	162,574	0	0	0	162,574	0
(53) MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54) MAT. & SUP. - OTHER	75,610	34,097	14,100	26,758	656	0
(55) DEF. CHG. - Financing	22,257	10,037	4,150	7,877	193	0
(56) DEF. CHG. - Tax	23,925	10,789	4,462	8,467	207	0
(57) DEF. CHG. - Pension	156,935	74,421	18,268	64,247	0	0
(58) DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59) DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60) DEF. CHG. - Other	30,283	14,055	5,513	10,462	256	-2
(61) DEF. CHG. - FCR	5,746	4,061	1,679	0	6	0
(62) DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63) DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64) DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65) DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65) DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66) DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67) DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68) DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67) DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68) DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68) CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)						
(70) TOT.WORKING CAPITAL	632,773	303,010	48,119	117,753	163,893	-2
(71)						
(72)						
(73) TOTAL AVE. RATE BASE	\$5,590,627	\$2,538,213	\$972,420	\$1,871,835	\$206,876	\$1,283

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION	
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>GENERATION FUNCTION</u>				
(2)				
(3) STEAM PLANT	\$847,049	\$847,049	\$0	\$0
(4) HYDRO PLANT	699,665	699,665	\$0	\$0
(5) WIND PLANT	163,771	163,771	\$0	\$0
(6) LM6000 PLANT	93,737	93,737	\$0	\$0
(7) GAS TURBINE PLANT - OTHER	68,141	68,141	\$0	\$0
(8) GENERATION BATTERIES	160,767	160,767	\$0	\$0
(9) RADIAL TO GENERATION TRANS.	58,575	58,575	\$0	\$0
(10) TOTAL GENERATION PLANT	2,091,705	2,091,705	0	0
(11)				
(12) GENERAL PROPERTY PLANT	143,498	143,498	0	0
(13) TOTAL PLANT IN SERVICE	2,235,203	2,235,203	0	0
(14)				
(15) <u>Working Capital & Deferred Charges/Credits:</u>				
(16) CASH - FUEL	0	0	0	0
(17) CASH - OTHER	0	0	0	0
(18) MAT. & SUPPLIES - FUEL	222,761	0	222,761	0
(19) MAT. & SUPPLIES - OTHER	34,097	34,097	0	0
(20) DEF. CHG. - Financing	10,037	10,037	0	0
(21) DEF. CHG. - Tax	10,789	10,789	0	0
(22) DEF. CHG. - Pension	74,421	34,505	39,916	0
(23) DEF. CHG. - Steam Assets	0	0	0	0
(24) DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25) DEF. CHG. - Other	14,055	14,055	0	0
(26) DEF. CHG. - FCR	4,061	4,061	0	0
(27) DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28) DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29) DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30) DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30) DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31) DEF. CR. - Other	-29,365	-29,365	0	0
(32) DEF. CR. - COST OF REMOVAL LIABILITY (COF	10,587	10,587	0	0
(33) CONTRACT RECEIVABLE	93,310	0	93,310	0
(34) SUB-TOTAL	303,010	-57,145	360,154	0
(35)				
(36) TOTAL GENERATION FUNCTION	2,538,213	2,178,058	360,154	0
(37)				
(38) <u>TRANSMISSION FUNCTION</u>				
(39)				
(40) Transmission - HV (not aplicable as a separate item)	0	0	0	0
(41)				
(42) GENERAL PROPERTY PLANT	0	0	0	0
(43) TOTAL PLANT IN SERVICE	0	0	0	0
(44)				
(45) <u>Working Capital & Deferred Charges/Credits:</u>				
(46) CASH - FUEL	0	0	0	0
(47) CASH - OTHER	0	0	0	0
(48) MAT. & SUPPLIES - FUEL	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	0	0
(50) DEF. CHG. - Financing	0	0	0	0
(51) DEF. CHG. - Tax	0	0	0	0
(52) DEF. CHG. - Pension	0	0	0	0
(53) DEF. CHG. - Other	0	0	0	0
(54) DEF. CHG. - ARO Transformers	-0	-0	0	0
(55) SUB-TOTAL	0	0	0	0
(56)				
(57) Transmission - HV	0	0	0	0

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) Transmission - EHV and HV combined	837,387	837,387	0	0
(2)				
(3) GENERAL PROPERTY PLANT	86,913	86,913	0	0
(4) TOTAL PLANT IN SERVICE	924,300	924,300	0	0
(5)				
(6) <u>Working Capital & Deferred Charges/Credits:</u>				
(7) CASH - FUEL	0	0	0	0
(8) CASH - OTHER	0	0	0	0
(9) MAT. & SUPPLIES - FUEL	0	0	0	0
(10) MAT. & SUPPLIES - OTHER	14,100	14,100	0	0
(11) DEF. CHG. - Financing	4,150	4,150	0	0
(12) DEF. CHG. - Tax	4,462	4,462	0	0
(13) DEF. CHG. - Pension	18,268	18,268	0	0
(14) DEF. CHG. - Other	5,513	5,513	0	0
(15) DEF. CHG. - FCR	1,679	1,679	0	0
(16) DEF. CHG. - ARO Transformers	<u>-52</u>	<u>-52</u>	<u>0</u>	<u>0</u>
(17) SUB-TOTAL	48,119	48,119	0	0
(18)				
(19) Transmission - EHV	972,420	972,420	0	0
(20)				
(21) TOTAL TRANSMISSION FUNCTION	\$972,420	\$972,420	\$0	\$0
(22)				
(23) <u>DISTRIBUTION FUNCTION</u>				
(24)				
(25) DISTRIBUTION PLANT:				
(26) LAND	5,052	2,531	0	2,521
(27) EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28) OTHER	17,970	9,004	0	8,966
(29) SUBSTATIONS	183,948	183,948	0	0
(30) POLES & FIXTURES	399,387	103,841	0	295,546
(31) O.H. LINES	173,434	91,400	0	82,034
(32) U.G. LINES	61,773	14,022	0	47,750
(33) LINE TRANSFORMERS	369,256	369,256	0	0
(34) SERVICES	56,181	0	0	56,181
(35) METERS	70,426	0	0	70,426
(36) STREET LIGHTING	<u>35,211</u>	<u>35,211</u>	<u>0</u>	<u>0</u>
(37) TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)				
(39) GENERAL PROPERTY PLANT	203,893	118,135	0	85,758
(40) TOTAL PLANT IN SERVICE	1,754,082	1,016,313	0	737,769
(41)				
(42) <u>Working Capital & Deferred Charges/Credits:</u>				
(43) CASH - FUEL	0	0	0	0
(44) CASH - OTHER	0	0	0	0
(45) MAT. & SUPPLIES - FUEL	0	0	0	0
(46) MAT. & SUPPLIES - OTHER	26,758	15,503	0	11,254
(47) DEF. CHG. - Financing	7,877	4,564	0	3,313
(48) DEF. CHG. - Tax	8,467	4,906	0	3,561
(49) DEF. CHG. - Pension	64,247	12,219	0	52,028
(50) DEF. CHG. - Other	10,462	6,061	0	4,400
(51) DEF. CR. - ARO Substations	-1	-1	0	0
(52) DEF. CR. - ARO Transformers	<u>-55</u>	<u>-55</u>	<u>0</u>	<u>0</u>
(51) SUB-TOTAL	117,753	43,196	0	74,556
(52)				
(53) TOTAL DISTRIBUTION FUNCTION	1,871,835	1,059,509	0	812,326

NOVA SCOTIA POWER INC.
CLASSIFICATION OF RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>RETAIL FUNCTION</u>				
(2)				
(3) DISTRIBUTION PLANT:				
(4) SERVICES	0	0	0	0
(5) METERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6) TOTAL RETAIL PLANT	0	0	0	0
(7)				
(8) GENERAL PROPERTY PLANT	42,983	0	0	42,983
(9) TOTAL PLANT IN SERVICE	42,983	0	0	42,983
(10)				
(11) <u>Working Capital & Deferred Charges/Credits:</u>				
(12) CASH - FUEL	0	0	0	0
(13) CASH - OTHER	162,574	0	0	162,574
(14) MAT. & SUPPLIES - FUEL	0	0	0	0
(15) MAT. & SUPPLIES - OTHER	656	0	0	656
(16) DEF. CHG. - Financing	193	0	0	193
(17) DEF. CHG. - Tax	207	0	0	207
(18) DEF. CHG. - Pension	0	0	0	0
(19) DEF. CHG. - Other	<u>256</u>	<u>0</u>	<u>0</u>	<u>256</u>
(20) SUB-TOTAL	163,887	0	0	163,887
(21)				
(22) TOTAL RETAIL FUNCTION	206,870	0	0	206,870
(23)				
(24) TOTAL AVE. RATE BASE	<u>\$5,589,337</u>	<u>\$4,209,987</u>	<u>\$360,154</u>	<u>\$1,019,196</u>

EXHIBIT 2B
PAGE 1 of 3

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<u>INITIAL R/B CLASSIFICATION</u>			<u>FURTHER CLASSIFICATION</u>			<u>FULLY CLASSIFIED RATE BASE</u>		
DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT

(1)	GENERATION FUNCTION									
(2)										
(3)	STEAM PLANT	\$847,049	\$0	\$0	(\$463,743)	\$463,743	\$0	\$383,306	\$463,743	\$0
(4)	HYDRO PLANT	699,665	0	0	-383,053	383,053	0	316,612	383,053	0
(5)	WIND PLANT	163,771	0	0	-89,661	89,661	0	74,110	89,661	0
(6)	LM6000 PLANT	93,737	0	0	-51,319	51,319	0	42,418	51,319	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-37,306	37,306	0	30,835	37,306	0
(8)	GENERATION BATTERIES	160,767	0	0	-88,017	88,017	0	72,750	88,017	0
(9)	RADIAL TO GENERATION TRANS.	58,575	0	0	-32,069	32,069	0	26,506	32,069	0
(10)	TOTAL GENERATION PLANT	2,091,705	0	0	-1,145,168	1,145,168	0	946,538	1,145,168	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,498	0	0	-78,562	78,562	0	64,935	78,562	0
(13)	TOTAL PLANT IN SERVICE	2,235,203	0	0	-1,223,730	1,223,730	0	1,011,473	1,223,730	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							45.252%	54.748%	
(16)										
(17)	Working Capital & Deferred Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	222,761	0	0	0	0	0	222,761	0
(21)	MAT. & SUPPLIES - OTHER	34,097	0	0	-18,667	18,667	0	15,429	18,667	0
(22)	DEF. CHG. - Financing	10,037	0	0	-5,495	5,495	0	4,542	5,495	0
(23)	DEF. CHG. - Tax	10,789	0	0	-5,907	5,907	0	4,882	5,907	0
(24)	DEF. CHG. - Pension	34,505	39,916	0	0	0	0	34,505	39,916	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,055	0	0	-7,695	7,695	0	6,360	7,695	0
(28)	DEF. CHG. - FCR	4,061	0	0	-2,223	2,223	0	1,837	2,223	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	44,531	-44,531	0	-36,807	-44,531	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	22,134	-22,134	0	-18,295	-22,134	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	9,036	-9,036	0	-7,469	-9,036	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	763	-763	0	-631	-763	0
(32)	DEF. CR. - ARO CT	-6,244	0	0	0	0	0	-6,244	0	0
(33)	DEF. CR. - Other	-29,365	0	0	16,077	-16,077	0	-13,288	-16,077	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	-5,796	5,796	0	4,791	5,796	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-57,145	360,154	0	46,758	-46,758	0	-10,387	313,396	0
(37)										
(38)	TOTAL GENERATION FUNCTION	2,178,058	360,154	0	-1,176,972	1,176,972	0	1,001,086	1,537,126	0
(39)										
(40)	TRANSMISSION FUNCTION									
(41)										
(42)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0
(43)										
(44)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0
(45)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0
(46)										
(47)	Working Capital & Deferred Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	0	0	-0	0	0
(57)	SUB-TOTAL	0	0	0	0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	0	0	0	0	0	0

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<u>INITIAL R/B CLASSIFICATION</u>			<u>FURTHER CLASSIFICATION</u>			<u>FULLY CLASSIFIED RATE BASE</u>		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) Transmission - EHV and HV combined	837,387	0	0	0	0	0	837,387	0	0
(2)									
(3) GENERAL PROPERTY PLANT	86,913	0	0	0	0	0	86,913	0	0
(4) TOTAL PLANT IN SERVICE	924,300	0	0	0	0	0	924,300	0	0
(5)									
(6) <u>Working Capital & Deferred Charges/Credits:</u>									
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0
(8) CASH - OTHER	0	0	0	0	0	0	0	0	0
(9) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10) MAT. & SUPPLIES - OTHER	14,100	0	0	0	0	0	14,100	0	0
(11) DEF. CHG. - Financing	4,150	0	0	0	0	0	4,150	0	0
(12) DEF. CHG. - Tax	4,462	0	0	0	0	0	4,462	0	0
(13) DEF. CHG. - Pension	18,268	0	0	0	0	0	18,268	0	0
(14) DEF. CHG. - Other	5,513	0	0	0	0	0	5,513	0	0
(15) DEF. CHG. - FCR	1,679	0	0	0	0	0	1,679	0	0
(16) DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17) SUB-TOTAL	48,119	0	0	0	0	0	48,119	0	0
(18)									
(19) Transmission - EHV	972,420	0	0	0	0	0	972,420	0	0
(20)									
(21) TOTAL TRANSMISSION FUNCTION	\$972,420	\$0	\$0	\$0	\$0	\$0	\$972,420	\$0	\$0

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<u>INITIAL R/B CLASSIFICATION</u>			<u>FURTHER CLASSIFICATION</u>			<u>FULLY CLASSIFIED RATE BASE</u>		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) <u>DISTRIBUTION FUNCTION</u>									
(2)									
(3) DISTRIBUTION PLANT:									
(4) LAND	\$2,531	\$0	\$2,521	\$0	\$0	\$0	\$2,531	\$0	\$2,521
(5) EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6) OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7) SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8) POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9) O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10) U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(11) LINE TRANSFORMERS	369,256	0	0	0	0	0	369,256	0	0
(12) SERVICES	0	0	56,181	0	0	0	0	0	56,181
(13) METERS	0	0	70,426	0	0	0	0	0	70,426
(14) STREET LIGHTING	35,211	0	0	0	0	0	35,211	0	0
(15) TOTAL DISTRIBUTION PLANT	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)									
(17) GENERAL PROPERTY PLANT	118,135	0	85,758	0	0	0	118,135	0	85,758
(18) TOTAL PLANT IN SERVICE	1,016,313	0	737,769	0	0	0	1,016,313	0	737,769
(19)									
(20) <u>Working Capital & Deferred Charges/Credits:</u>									
(21) CASH - FUEL	0	0	0	0	0	0	0	0	0
(22) CASH - OTHER	0	0	0	0	0	0	0	0	0
(23) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24) MAT. & SUPPLIES - OTHER	15,503	0	11,254	0	0	0	15,503	0	11,254
(25) DEF. CHG. - Financing	4,564	0	3,313	0	0	0	4,564	0	3,313
(26) DEF. CHG. - Tax	4,906	0	3,561	0	0	0	4,906	0	3,561
(27) DEF. CHG. - Pension	12,219	0	52,028	0	0	0	12,219	0	52,028
(28) DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(29) DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30) DEF. CR. - ARO Transformers	-55	0	0	0	0	0	-55	0	0
(31) SUB-TOTAL	43,196	0	74,556	0	0	0	43,196	0	74,556
(32)									
(33) (24) TOTAL DISTRIBUTION FUNCTION	\$1,059,509	\$0	\$812,326	\$0	\$0	\$0	\$1,059,509	\$0	\$812,326
(34)									
(35) <u>RETAIL FUNCTION</u>									
(36)									
(37) DISTRIBUTION PLANT:									
(38) SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) METERS	0	0	0	0	0	0	0	0	0
(40) TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(41)									
(42) GENERAL PROPERTY PLANT	0	0	42,983	0	0	0	0	0	42,983
(43) TOTAL PLANT IN SERVICE	0	0	42,983	0	0	0	0	0	42,983
(44)									
(45) <u>Working Capital & Deferred Charges/Credits:</u>									
(46) CASH - FUEL	0	0	0	0	0	0	0	0	0
(47) CASH - OTHER	0	0	162,574	0	0	0	0	0	162,574
(48) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	656	0	0	0	0	0	656
(50) DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51) DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53) DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54) SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)									
(56) TOTAL RETAIL FUNCTION	0	0	206,870	0	0	0	0	0	206,870
(57)									
(58) TOTAL AVE. RATE BASE	\$4,209,987	\$360,154	\$1,019,196	(\$1,176,972)	\$1,176,972	\$0	\$3,033,015	\$1,537,126	\$1,019,196

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	837,387	537,952	27,462	149,026	16,987	15,266	19,623	30,460	25,110	11,606	3,895	D-3A
(2)												
(3) GENERAL PROPERTY PLANT	86,913	55,835	2,850	15,468	1,763	1,584	2,037	3,161	2,606	1,205	404	P-8B
(4) TOTAL PLANT IN SERVICE	924,300	593,787	30,313	164,493	18,750	16,850	21,660	33,622	27,717	12,810	4,299	
(5)												
Working Capital & Deferred												
(6) Charges/Credits:												
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(8) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10) MAT. & SUPPLIES - OTHER	14,100	9,058	462	2,509	286	257	330	513	423	195	66	P-8B
(11) DEF. CHG. - Financing	4,150	2,666	136	739	84	76	97	151	124	58	19	P-8B
(12) DEF. CHG. - Tax	4,462	2,866	146	794	91	81	105	162	134	62	21	P-8B
(13) DEF. CHG. - Pension	18,268	11,736	599	3,251	371	333	428	664	548	253	85	O-2B
(14) DEF. CHG. - Other	5,513	3,541	181	981	112	100	129	201	165	76	26	P-8B
(15) DEF. CHG. - FCR	1,679	1,079	55	299	34	31	39	61	50	23	8	P-8B
(16) DEF. CR. - ARO Trans	-52	-33	-2	-9	-1	-1	-1	-2	-2	-1	-0	D-3A
(17) SUB-TOTAL	48,119	30,913	1,578	8,564	976	877	1,128	1,750	1,443	667	224	
(18)												
(19) Transmission - EHV	972,420	624,699	31,891	173,057	19,726	17,727	22,788	35,372	29,160	13,477	4,523	
(20)												
(21) TOTAL TRANS. FUNCTION	972,420	624,699	31,891	173,057	19,726	17,727	22,788	35,372	29,160	13,477	4,523	
(22)												
(23) DISTRIBUTION FUNCTION												
(24) DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25) DISTRIBUTION PLANT - Streetlight	<u>35,211</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,211</u>	EXH. 3A
(26)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
(27) SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)												
(29) GEN. PROPERTY PLANT	118,135	80,793	4,449	23,343	1,401	2,587	2,897	1,230	0	333	1,101	P-9
(42)	1,016,313	670,983	36,952	193,858	11,638	21,486	24,061	10,212	0	2,767	44,357	
Working Capital & Deferred												
(43) Charges/Credits:												
(44) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47) MAT. & SUPPLIES - OTHER	15,503	10,603	584	3,063	184	340	380	161	0	44	145	P-9
(48) DEF. CHG. - Financing	4,564	3,121	172	902	54	100	112	48	0	13	43	P-9
(49) DEF. CHG. - Tax	4,906	3,355	185	969	58	107	120	51	0	14	46	P-9
(50) DEF. CHG. - Pension	12,219	7,954	437	2,317	214	256	306	177	0	51	509	O-3
(51) DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52) DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53) DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52) SUB-TOTAL	43,196	29,138	1,603	8,438	582	934	1,066	500	0	138	797	
(53)												
(54) TOTAL DIST. FUNCTION	1,059,509	700,121	38,555	202,295	12,220	22,420	25,127	10,712	0	2,905	45,154	
(55)												
(56) TOTAL DEMAND	\$3,033,015	\$1,967,936	\$103,277	\$553,510	\$52,254	\$58,397	\$71,374	\$82,499	\$59,179	\$30,257	\$54,333	

ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$463,743	\$231,579	\$15,684	\$98,195	\$15,450	\$11,268	\$19,197	\$29,628	\$34,051	\$5,274	\$3,416	E-1A
(5) HYDRO PLANT	383,053	191,286	12,955	81,109	12,761	9,307	15,857	24,473	28,126	4,356	2,822	E-1A
(6) WIND PLANT	89,661	44,774	3,032	18,985	2,987	2,179	3,712	5,728	6,584	1,020	661	E-1A
(7) LM6000 PLANT	51,319	25,627	1,736	10,867	1,710	1,247	2,124	3,279	3,768	584	378	E-1A
(8) GAS TURBINE PLANT - OTHER	37,306	18,629	1,262	7,899	1,243	906	1,544	2,383	2,739	424	275	E-1A
(9) GENERATION BATTERIES	88,017	43,953	2,977	18,637	2,932	2,139	3,644	5,623	6,463	1,001	648	E-1A
(10) RADIAL TO GENERATION TRANS.	32,069	16,014	1,085	6,790	1,068	779	1,328	2,049	2,355	365	236	E-1A
(11) TOTAL GENERATION PLANT	1,145,168	571,863	38,731	242,483	38,151	27,824	47,405	73,164	84,086	13,023	8,436	
(12)												
(13) GENERAL PROPERTY PLANT	78,562	39,232	2,657	16,635	2,617	1,909	3,252	5,019	5,769	893	579	P-10
(14) TOTAL PLANT IN SERVICE	1,223,730	611,095	41,388	259,118	40,769	29,733	50,658	78,184	89,854	13,917	9,015	
(15)												
Working Capital & Deferred												
(16) Charges/Credits:												
(17) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19) MAT. & SUPPLIES - FUEL	222,761	111,240	7,534	47,168	7,421	5,412	9,221	14,232	16,357	2,533	1,641	E-1A
(20) MAT. & SUPPLIES - OTHER	18,667	9,322	631	3,953	622	454	773	1,193	1,371	212	138	P-10
(21) DEF. CHG. - Financing	5,495	2,744	186	1,164	183	134	227	351	403	62	40	P-10
(22) DEF. CHG. - Tax	5,907	2,950	200	1,251	197	144	245	377	434	67	44	P-10
(23) DEF. CHG. - Pension	39,916	19,933	1,350	8,452	1,330	970	1,652	2,550	2,931	454	294	O-4
(24) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25) DEF. CHG. - Fuel Deferral	4,167	2,081	141	882	139	101	172	266	306	47	31	E-1A
(26) DEF. CHG. - Other	7,695	3,842	260	1,629	256	187	319	492	565	88	57	P-10
(27) DEF. CHG. - FCR	2,223	1,110	75	471	74	54	92	142	163	25	16	P-10
(28) DEF. CR. - ARO Steam	-44,531	-22,237	-1,506	-9,429	-1,484	-1,082	-1,843	-2,845	-3,270	-506	-328	E-1A
(29) DEF. CR. - ARO Hydro	-22,134	-11,053	-749	-4,687	-737	-538	-916	-1,414	-1,625	-252	-163	E-1A
(30) DEF. CR. - ARO Wind	-9,036	-4,512	-306	-1,913	-301	-220	-374	-663	-577	-103	-67	E-1A
(31) DEF. CR. - ARO LM6000	-763	-381	-26	-162	-25	-19	-32	-49	-56	-9	-6	E-1A
(31) DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32) DEF. CR. - Other	-16,077	-8,028	-544	-3,404	-536	-391	-666	-1,027	-1,180	-183	-118	E-1A
(33) DEF. CR. - COST OF REMOVAL LIABIL	5,796	2,894	196	1,227	193	141	240	370	426	66	43	E-1A

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)												
(3) GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)												
(6) Working Capital & Deferred												
(7) Charges/Credits:												
(8) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(9) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(10) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(11) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(14) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(15) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16) DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(17) DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV	0	0	0	0	0	0	0	0	0	0	0	
(21) TOTAL TRANS. FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(22)												
(23) TOTAL ENERGY	<u>\$1,537,126</u>	<u>\$767,596</u>	<u>\$51,988</u>	<u>\$325,478</u>	<u>\$51,210</u>	<u>\$37,348</u>	<u>\$63,631</u>	<u>\$98,206</u>	<u>\$112,866</u>	<u>\$17,481</u>	<u>\$11,324</u>	

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) CUST. CLASSIFICATION												
(2)												
(3) DISTRIBUTION FUNCTION												
(4) DISTRIBUTION PLANT	\$652,012	\$582,229	\$33,116	\$22,314	\$45	\$4,219	\$364	\$80	\$2	\$2	\$9,640	EXH. 3A
(5)												
(6) GEN. PROPERTY PLANT	85,758	76,579	4,356	2,935	6	555	48	11	0	0	1,268	P-12
(7) TOTAL PLANT IN SERVICE	737,769	658,808	37,472	25,249	51	4,774	412	91	2	3	10,908	
(8)												
(9) WORKING CAPITAL:												
(10) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13) MAT. & SUPPLIES - OTHER	11,254	10,050	572	385	1	73	6	1	0	0	166	P-12
(14) DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15) DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16) DEF. CHG. - Pension	52,028	47,041	2,649	1,170	2	220	15	3	0	0	930	O-6
(17) DEF. CHG. - Other	<u>4,400</u>	<u>3,929</u>	<u>223</u>	<u>151</u>	<u>0</u>	<u>28</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>65</u>	P-12
(18) SUB-TOTAL	74,556	67,158	3,793	1,941	3	365	27	6	0	0	1,263	
(19)												
(20) TOTAL DIST. FUNCTION	812,326	725,966	41,265	27,190	55	5,139	439	96	2	3	12,170	
(21)												
(22) RETAIL FUNCTION												
(23) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)												
(25) GEN. PROPERTY PLANT	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26) TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(27)												
(28) WORKING CAPITAL:												
(29) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30) CASH - OTHER	162,574	119,937	8,475	19,607	2,244	2,449	4,126	4,114	0	773	849	O-17
(31) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32) MAT. & SUPPLIES - OTHER	656	586	33	22	0	4	0	0	0	0	10	P-13
(33) DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34) DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36) DEF. CHG. - Other	<u>256</u>	<u>229</u>	<u>13</u>	<u>9</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	P-13
(37) SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)												
(39) TOTAL RETAIL FUNCTION	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)												
(41) TOTAL CUSTOMER	1,019,196	885,459	51,990	48,313	2,302	7,875	4,590	4,215	2	776	13,674	
(42)												
(43) TOTAL AVE. RATE BASE	\$5,589,337	\$3,620,990	\$207,255	\$927,301	\$105,765	\$103,620	\$139,595	\$184,920	\$172,046	\$48,513	\$79,331	

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2)												
(3) LAND	\$2,531	\$1,691	\$93	\$493	\$52	\$54	\$67	\$46	\$0	\$12	\$23	P-3
(4) EASEMENTS & SURVEY	88,965	59,415	3,251	17,333	1,845	1,909	2,345	1,619	0	439	810	P-3
(5) OTHER	9,004	6,013	329	1,754	187	193	237	164	0	44	82	P-3
(6) SUBSTATIONS	183,948	121,533	6,620	35,530	4,486	3,903	4,971	4,181	0	1,067	1,657	EXH 3B
(7) POLES & FIXTURES	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	EXH 3D
(8) O.H. LINES	91,400	60,716	3,323	17,800	2,106	1,958	2,462	1,707	0	501	828	EXH 3F
(9) U.G. LINES	14,022	9,739	539	2,798	85	311	328	69	0	20	133	EXH 3H
(10) LINE TRANSFORMERS	369,256	260,465	14,462	74,324	0	8,303	8,152	0	0	0	3,550	D-1
(11) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13) STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(14)												
(15) TOTAL DEMAND	<u>898,177</u>	<u>590,189</u>	<u>32,502</u>	<u>170,515</u>	<u>10,236</u>	<u>18,898</u>	<u>21,164</u>	<u>8,982</u>	<u>0</u>	<u>2,434</u>	<u>43,256</u>	
(16)												
(17) <u>CUSTOMER</u>												
(18)												
(19) LAND	2,521	2,283	128	52	0	10	0	0	0	0	46	P-4
(20) EASEMENTS & SURVEY	88,588	80,248	4,504	1,845	2	345	17	3	0	0	1,625	P-4
(21) OTHER	8,966	8,122	456	187	0	35	2	0	0	0	164	P-4
(22) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23) POLES & FIXTURES	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	EXH 3D
(24) O.H. LINES	82,034	74,309	4,171	1,708	2	319	17	3	0	0	1,505	EXH 3F
(25) U.G. LINES	47,750	43,265	2,428	995	0	186	0	0	0	0	876	EXH 3H
(26) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27) SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2B
(28) METERS	70,426	59,182	3,758	5,958	34	1,161	265	64	2	2	0	EXH 3G
(29) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)												
(31) TOTAL CUSTOMER	<u>\$652,012</u>	<u>\$582,229</u>	<u>\$33,116</u>	<u>\$22,314</u>	<u>\$45</u>	<u>\$4,219</u>	<u>\$364</u>	<u>\$80</u>	<u>\$2</u>	<u>\$2</u>	<u>\$9,640</u>	
(32)												
(33) <u>RETAIL</u>												
(34)												
(35) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)												
(38) TOTAL RETAIL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
(39)												
(40) <u>SUMMARY</u>												
(41)												
(42) LAND	5,052	3,974	221	546	53	64	67	46	0	12	69	P-3 & 4
(43) EASEMENTS & SURVEY	177,554	139,663	7,755	19,178	1,846	2,254	2,362	1,621	0	439	2,435	P-3 & 4
(44) OTHER	17,970	14,135	785	1,941	187	228	239	164	0	44	246	P-3 & 4
(45) SUBSTATIONS	183,948	121,533	6,620	35,530	4,486	3,903	4,971	4,181	0	1,067	1,657	EXH 3B
(46) POLES & FIXTURES	399,387	338,328	18,913	26,637	1,483	3,417	2,667	1,206	0	351	6,385	EXH 3D
(47) O.H. LINES	173,434	135,025	7,494	19,508	2,108	2,277	2,479	1,710	0	501	2,333	EXH 3F
(48) U.G. LINES	61,773	53,004	2,967	3,793	85	497	328	69	0	20	1,009	P-1 & 2
(49) LINE TRANSFORMERS	369,256	260,465	14,462	74,324	0	8,303	8,152	0	0	0	3,550	D-1
(50) SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2
(51) METERS	70,426	59,182	3,758	5,958	34	1,161	265	64	2	2	0	EXH 3G
(52) STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(53)												
(54) TOTAL AVE. RATE BASE	<u>\$1,550,189</u>	<u>\$1,172,418</u>	<u>\$65,619</u>	<u>\$192,829</u>	<u>\$10,282</u>	<u>\$23,118</u>	<u>\$21,528</u>	<u>\$9,062</u>	<u>\$2</u>	<u>\$2,436</u>	<u>\$52,895</u>	

EXHIBIT 3B

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) DIST. BULK PWR.	(3) DIST. GENERAL
(1) TOT. DIST. SUBSTATIONS	<u>\$183,948</u>	<u>\$169,254</u>	<u>\$14,693</u>
<u>ALLOCATION</u>			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	<u>1,657</u>	<u>1,524</u>	<u>132</u>
(12) TOTAL	<u>\$183,948</u>	<u>\$169,254</u>	<u>\$14,693</u>
ALLOCATION FACTOR		D-2B	D-2 B

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE POLE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	\$399,387	\$59,908	\$194,102	\$43,933	\$101,444

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE POLE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$338,328	\$39,627	\$175,796	\$30,989	\$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	<u>6,385</u>	<u>540</u>	<u>3,561</u>	<u>422</u>	<u>1,862</u>
(11) TOTAL	<u>\$399,387</u>	<u>\$59,908</u>	<u>\$194,102</u>	<u>\$43,933</u>	<u>\$101,444</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	\$173,434	\$85,503	\$52,377	\$5,897	\$29,657

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$135,025	\$56,557	\$47,437	\$4,159	\$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	<u>2,333</u>	<u>771</u>	<u>961</u>	<u>57</u>	<u>544</u>
(11) TOTAL	<u>\$173,434</u>	<u>\$85,503</u>	<u>\$52,377</u>	<u>\$5,897</u>	<u>\$29,657</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	\$61,773	\$3,459	\$679	\$10,563	\$47,071

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$53,004	\$2,288	\$615	\$7,451	\$42,649
(2) SMALL GENERAL	2,967	125	35	414	2,394
(3) GENERAL	3,793	672	14	2,126	980
(4) GENERAL LARGE	85	85	0	0	0
(5) SMALL INDUSTRIAL	497	74	3	238	183
(6) MEDIUM INDUSTRIAL	328	94	0	233	0
(7) LARGE INDUSTRIAL	69	69	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	<u>1,009</u>	<u>31</u>	<u>12</u>	<u>102</u>	<u>864</u>
(11) TOTAL	<u>\$61,773</u>	<u>\$3,459</u>	<u>\$679</u>	<u>\$10,563</u>	<u>\$47,071</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE METER INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST (\$000)
(1) DOMESTIC	488,926	\$129.17	\$63,154,593	84.03	\$59,182
(2) SMALL GENERAL	27,443	146.15	4,010,750	5.34	3,758
(3) GENERAL	11,240	565.62	6,357,589	8.46	5,958
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	34
(5) SMALL INDUSTRIAL	2,102	589.45	1,238,777	1.65	1,161
(6) MEDIUM INDUSTRIAL	175	1,611.77	282,736	0.38	265
(7) LARGE INDUSTRIAL	36	1,891.93	68,378	0.09	64
(8) PHP	1	1,824.69	1,825	0.00	2
(9) MUNICIPAL	1	1,891.93	1,892	0.00	2
(10) UNMETERED	<u>9,903</u>	N/A	<u>0</u>	<u>0.00</u>	<u>0</u>
(11) TOTAL	<u>539,847</u>		<u>\$75,152,778</u>	<u>100.00</u>	<u>\$70,426</u>

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES
POWER PRODUCTION						
(1) FUEL	\$445,457	\$434,033	\$0	\$0	\$0	\$11,424
(2) PURCHASED POWER:						
(3) OTHER THAN BIOMASS AND WIND	18,478	18,420	0	0	0	58
(4) BIOMASS	20,303	20,238	0	0	0	64
(5) MARITIME LINK	200,473	199,839	0	0	0	634
(6) WIND ERIIS	33,418	33,315	0	0	0	103
(7) WIND NRIS	111,508	111,168	0	0	0	341
(8) IMPORTS	94,697	94,391	0	0	0	306
(9) BUTU CAPACITY CREDIT	0	302	0	0	0	-302
(10) TOTAL	924,334	911,705	0	0	0	12,629.27
(11) THERMAL - OPERATING & MAINT.	59,047.2	57,513	0	0	0	1,535
(12) HYDRO - OPERATING & MAINT.	1,879.3	1,830	0	0	0	49
(13) WIND - OPERATING & MAINT.	8,364.9	8,147	0	0	0	217
(14) WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15) BIOMASS - OPERATING & MAINT.	6,736.8	6,562	0	0	0	175
(16) LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17) COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,549	0	0	0	41
(18) ENERGY, FUELS & RISK MGMT.	6,651.5	6,479	0	0	0	173
(19) GENERATION DEVELOPMENT	0.0	0	0	0	0	0
(20) GENERATION BATTERIES	0.0	0	0	0	0	0
(21) RADIAL TO GENERATION TRANS.	1,460.0	1,422	0	0	0	38
(22) TOTAL PRODUCTION OPER. & MAINT.	86,504.2	84,129	0	0	0	2,375
(23)						
(24) CUSTOMER OPERATIONS:						
(25) TRANSMISSION & DISTRIBUTION	85,862.459	0	22,956	60,764	0	2,143
(26)						
(27) CUSTOMER SERVICE	28,357.803	0	0	1,162	26,729	467
(28)						
(29)						
(30) OTHER OPERATING						
(31)						
(32) CORPORATE GROUPS:						
(33) EXECUTIVE MANAGEMENT	1,808.4	1,308	129	298	27	46
(34) CORP. SECRETARY & INSURANCE	11,405.2	7,797	1,708	1,034	570	297
(35) LEGAL SERVICES	5,043.0	3,648	359	831	76	129
(35) EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,581	450	1,083	562	91
(36) REGULATORY AFFAIRS	9,287.4	6,718	660	1,531	139	238
(37) FINANCE GROUP	7,350.5	4,987	651	1,421	103	189
(38) PROCUREMENT & FACILITIES	12,283.6	2,997	2,997	2,997	2,997	295
(38) ENTERPRISE SERVICES	46,048.8	19,245	5,236	12,993	7,470	1,105
(39) HUMAN RESOURCES	11,000.2	4,597	1,251	3,104	1,784	264
(40) TOTAL CORPORATE GROUPS	107,993.6	52,879	13,440	25,293	13,727	2,655
(41)						
(42) GENERATION SERVICES	11,909.6	11,600	0	0	0	310
(43) OTHER EXPENSES	7,377.5	3,083	839	2,082	1,197	177
(44) DIRECT ADMIN. & GEN. EXPENSE						
(45)						
(46) TOTAL OM&G EXPENSES	328,005.320	151,692	37,235	89,300	41,653	8,125
(47)						
(48) COGS	0	0	0	0	0	0
(49) DSM EXPENSE	0	0	0	0	0	0
(50) FCR DEFERRAL	0	0	0	0	0	0
(51) OTHER EXPENSES	0	0	0	0	0	0
(52) GRANTS IN LIEU OF TAXES	50,476	22,178	9,171	17,404	426	1,297
(53) DEPRECIATION:						
(54) STEAM	47,964	46,717	0	0	0	1,246
(55) HYDRO	16,577	16,146	0	0	0	431
(56) WIND	13,294	12,949	0	0	0	345
(57) SOLAR	61	0	0	0	0	61
(57) LM6000	7,015	6,832	0	0	0	182
(58) OTHER GAS TURBINE	2,880	2,805	0	0	0	75
(59) GENERATION BATTERIES	8,575	8,352	0	0	0	223
(60) RADIAL TO GENERATION TRANS.	2,895	2,820	0	0	0	75
Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0
(61)						
(62) Transmission - EHV and HV combined	26,828	0	25,986	0	0	842
(63) DISTRIBUTION - Land	0	0	0	0	0	0
(64) DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65) DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66) DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67) DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68) DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69) DISTRIBUTION - UG Lines	2,953	0	0	2,886	0	66
(70) DISTRIBUTION - Line Transformers	28,382	0	0	27,743	0	639
(71) DISTRIBUTION - Services	4,147	0	0	4,054	0	93
(72) DISTRIBUTION - Meters	8,124	0	0	7,941	0	183
(73) DISTRIBUTION - Streetlight Related	4,585	0	0	4,481	0	103
(74) GENERAL PROPERTY	61,515	17,217	10,577	25,968	6,251	1,503
(75) TOTAL DEPRECIATION	282,428	113,837	36,562	118,659	6,251	7,118
(76)						
(77) INTEREST NET	141,804	62,759	24,044	46,282	5,115	3,603
(78) PREFERRED DIVIDENDS	0	0	0	0	0	0
(79) CORPORATE TAXES	-9,835	-4,353	-1,668	-3,210	-355	-250
(80)						
(81) TOTAL EXPENSES	\$1,717,212	\$1,257,819	\$105,345	\$268,436	\$53,090	\$32,523
(82)						
(83) NON-OPERATING REVENUE:						
(84) EXPORT SALES	0	0	0	0	0	0
(85) LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86) CONNECTION CHARGES AND METER REMOVA	(3,494.1)	0	0	0	-3,494	0
(87) NSF	(158.5)	0	0	0	-159	0
(88) RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89) WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90) POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91) STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92) AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93) OTHER REVENUE	(4,496.0)	-3,357	-281	-716	-142	0
(94)						
(95) NET INCOME	201,297.884	89,090	34,131	65,700	7,261	5,115
(96)						
(97) TOTAL NET EXPENSES	\$1,873,662	\$1,338,533,932	\$139,194,860	\$317,055,555	\$41,239,258	\$37,638,077

Storm Update
NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL</u> <u>EXPENSES</u>	(2) <u>PROD.</u> <u>EXPENSES</u>	(3) <u>TRANS.</u> <u>EXPENSES</u>	(4) <u>DIST.</u> <u>EXPENSES</u>	(5) <u>RETAIL</u> <u>EXPENSES</u>	(6) <u>DIRECT</u> <u>EXPENSES</u>	(7) <u>ALLOCATION</u> <u>FACTOR</u>
(1) FUEL	445,457	434,033	-	-	-	11,424.2	
(2) PURCHASED POWER:							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,420	-	-	-	58.1	
(4) BIOMASS	20,303	20,238	-	-	-	64.1	
(5) MARITIME LINK	200,473	199,839	-	-	-	634.2	
(6) WIND ENRIS	33,418	33,315	-	-	-	103.1	
(7) WIND NRIS	111,508	111,168	-	-	-	340.8	
(8) IMPORTS	94,697	94,391	-	-	-	306.5	
(9) BUTU CAPACITY CREDIT	-	301.7	-	-	-	(301.7)	
(10) TOTAL	924,334	911,705	-	-	-	12,629.266	
(11)							
(12) POWER PRODUCTION							
(13) THERMAL OPERATING & MAINT.	59,047	57,513	-	-	-	1,535	
(14) HYDRO OPERATING & MAINT.	1,879	1,830	-	-	-	49	
(15) WIND - OPERATING & MAINT.	8,365	8,147	-	-	-	217	
(16) SOLAR - OPERATING & MAINT.	130	-	-	-	-	130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,562	-	-	-	175	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,549	-	-	-	41	
(19) FUEL PROCUREMENT	6,651	6,479	-	-	-	173	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,460	1,422	-	-	-	38	
(23) TOTAL POWER PRODUCTION	86,504.2	84,129	-	-	-	2,375	
(24)							
(25) CORPORATE GROUPS							
(26) EXECUTIVE MANAGEMENT	1,808	1,308	129	298	27	46	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,797	1,708	1,034	570	297	F - 4
(28) LEGAL SERVICES	5,043	3,648	359	831	76	129	F - 2
(29) EXTERNAL RELATIONS	3,451	1,442	392	974	560	83	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	139	57	109	3	8	F - 3
(31)							
(32) TOTAL CORPORATE GROUPS	22,023	14,334	2,645	3,247	1,235	563	
(33)							
(34) CUSTOMER OPERATIONS							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,427	-	22,691	-	-	736	
(41) EHV and HV STORM EXPENSES	273	-	265	-	-	9	
(42) DISTRIBUTION:							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,912	-	804	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	536	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(51) TOTAL DISTRIBUTION	62,162.1	-	-	60,764	-	1,398	
(52)							
(53) TOTAL CUSTOMER OPERATIONS - T & D	85,862.459	-	22,956	60,764	-	2,143	
(54)							
(55) GENERATION SERVICES	11,910	11,600				310	
(56)							
(57) CUSTOMER SERVICE							
(58) CUSTOMER SERVICE							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) CALL CENTRE:							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) REVENUE OPERATIONS:							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26,751	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	75	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES	-	-	-	-	-	-	
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES	-	-	-	-	-	-	
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) TOTAL CUSTOMER SERVICE	28,358	-	-	1,162	26,729	467	

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL EXPENSES</u>	(2) <u>PROD. EXPENSES</u>	(3) <u>TRANS. EXPENSES</u>	(4) <u>DIST. EXPENSES</u>	(5) <u>RETAIL EXPENSES</u>	(6) <u>DIRECT EXPENSES</u>	(7) <u>ALLOCATION FACTOR</u>
(1) REGULATORY AFFAIRS							
(2) Advocacy Expense	1,885	1,364	134	311	28	48	F - 2
(3) Other Expenses	7,402	5,355	526	1,220	111	190	F - 2
(4) Subtotal	9,287	6,718	660	1,531	139	238	
(5) FINANCE GROUP							
(6) INTERNAL AUDIT	1,782	1,289	127	294	27	46	F - 2
(7) INVESTOR RELATIONS	272	120	49	94	2	7	F - 3
(8) DIRECTOR FINANCE	457	330	32	75	7	12	F - 2
(9) TREASURER	427	309	30	70	6	11	F - 2
(10) CORPORATE TAX	890	391	162	307	8	23	F - 3
(11) GM FINANCE	-	-	-	-	-	-	-
(12) CORPORATE CONTROLLER	3,523	2,549	251	581	53	90	F - 2
(13) CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-
(14) TOTAL FINANCE	7,350	4,987	651	1,421	103	189	
(15) ENTERPRISE SERVICES							
(16) PROCUREMENT & FACILITIES	12,284	2,997	2,997	2,997	2,997	295	F - 5
(17) INFORMATION TECHNOLOGY	46,049	19,245	5,236	12,993	7,470	1,105	F - 1
(18) TOTAL ENTERPRISE SERVICES	58,332	22,242	8,233	15,990	10,467	1,401	
(19) HUMAN RESOURCES							
(20) --HUMAN RESOURCES	11,000	4,597	1,251	3,104	1,784	264	F - 1
(21) OTHER EXPENSES	7,378	3,083	839	2,082	1,197	177	F - 1
(22) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	326,120	150,328	37,101	88,989	41,625	8,077	
(23) TOTAL DIVISIONAL EXPENSES	328,005,320	151,692	37,235	89,300	41,653	8,125	
(24) COGS	-	-	-	-	-	-	
(25) DSM EXPENSES	-	-	-	-	-	-	
(26) FCR DEFERRAL	-	-	-	-	-	-	
(27) OTHER EXPENSES	-	-	-	-	-	-	
(28) CAPITAL RELATED EXPENSES							
(29) GRANTS IN LIEU OF TAXES	50,476	22,178	9,171	17,404	426	1,297	
(30) DEPRECIATION :							
(31) STEAM	47,964	46,717	-	-	-	1,246	
(32) HYDRO	16,577	16,146	-	-	-	431	
(33) WIND	13,294	12,949	-	-	-	345	
(34) SOLAR	61	61	-	-	-	61	
(35) LMG000	7,015	6,832	-	-	-	182	
(36) GAS TURBINE - OTHER	2,880	2,805	-	-	-	75	
(37) GENERATION BATTERIES	8,575	8,352	-	-	-	223	
(38) RADIAL TO GENERATION TRANS.	2,895	2,820	-	-	-	75	
(39) Transmission - HV (not applicable as a separate item)	0	-	0	-	-	0	
(40) Transmission - EHV and HV combined	26,828	-	25,986	-	-	842	
(41) DISTRIBUTION - Land	-	-	-	-	-	-	
(42) DISTRIBUTION - Easements	3,065	-	-	2,996	-	69	
(43) DISTRIBUTION - Other	1,359	-	-	1,328	-	31	
(44) DISTRIBUTION - Substations	9,066	-	-	8,862	-	204	
(45) DISTRIBUTION - Poles and Fixtures	20,951	-	-	20,480	-	471	
(46) DISTRIBUTION - OH Lines	12,194	-	-	11,920	-	274	
(47) DISTRIBUTION -UG Lines	2,953	-	-	2,886	-	66	
(48) DISTRIBUTION -Line Transformers	28,382	-	-	27,743	-	639	
(49) DISTRIBUTION -Services	4,147	-	-	4,054	-	93	
(50) DISTRIBUTION -Meters	8,124	-	-	7,941	-	183	
(51) DISTRIBUTION - Streetlight Related	4,585	-	-	4,481	-	103	
(52) GENERAL PROPERTY-FUNCTIONIALIZED	13,540	-	397	6,625	6,251	268.2	
(53) GENERAL PROPERTY-DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394	-	644	1,690	-	59.8	F - 6
(54) GENERAL PROPERTY-DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,735	-	2,643	4,893	-	198.3	F - 7
(55) GENERAL PROPERTY-NON- FUNCTIONIALIZED	37,846	17,217	6,893	12,760	-	976.5	F - 8
(56) GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(57) INTEREST NET	141,804	62,759	24,044	46,282	5,115	3,603	
(58) PREFERRED DIVIDENDS	-	-	-	-	-	-	
(59) CORPORATE TAXES	(9,835)	(4,353)	(1,668)	(3,210)	(355)	(250)	
(60) TOTAL OPERATING EXPENSES	1,717,212	1,257,819	105,345	268,436	53,090	32,523	
(61) NON-OPERATING REVENUE:							
(62) GREEN POWER SURCHARGE	-	-	-	-	-	-	
(63) EXPORT SALES	-	-	-	-	-	-	
(64) LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
(65) CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
(66) NSF	(159)	-	-	-	(159)	-	
(67) RETAIL SALES	(1,481)	-	-	-	(1,481)	-	
(68) WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
(69) POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
(70) STEAM AND ASH SALES	(5,018)	(5,018)	-	-	-	-	
(71) AMI OPT OUT CHARGE	(831)	-	-	-	(831)	-	
(72) OTHER REVENUE	(4,496)	(3,357)	(281)	(716)	(142)	-	
(73) PROFIT/LOSS	201,298	89,090	34,131	65,700	7,261	5,115	\$37,638
(74) TOTAL NET EXPENSES	1,873,662	1,338,534	139,195	317,056	41,239	37,638	
(75) Generation							
(76) Transmission							
(77) Distribution							
(78) Retail							
(79) Total							

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL</u> <u>EXPENSES</u>	(2) <u>PROD.</u> <u>EXPENSES</u>	(3) <u>TRANS.</u> <u>EXPENSES</u>	(4) <u>DIST.</u> <u>EXPENSES</u>	(5) <u>RETAIL</u> <u>EXPENSES</u>	(6) <u>PROD.</u> <u>WEIGHTS</u>	(7) <u>TRANS.</u> <u>WEIGHTS</u>	(8) <u>DIST.</u> <u>WEIGHTS</u>	(9) <u>RETAIL</u> <u>WEIGHTS</u>
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) PURCHASED POWER:									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) TOTAL	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) POWER PRODUCTION									
(13) THERMAL OPERATING & MAINT.	57,513	57,513	-	-	-	13.22%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,830	1,830	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,147	8,147	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,562	6,562	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	627	627	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,549	1,549	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,479	6,479	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,422	1,422	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) TOTAL POWER PRODUCTION	82,707	82,707	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)									
(25) CORPORATE GROUPS									
(26) EXECUTIVE MANAGEMENT	1,762	1,308	129	298	27	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,109	7,797	1,708	1,034	570	1.8%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,914	3,648	359	831	76	0.8%	0.3%	0.2%	0.1%
(29) EXTERNAL RELATIONS	3,368	1,442	392	974	560	0.3%	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	139	57	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) TOTAL CORPORATE GROUPS	21,460	14,334	2,645	3,247	1,235	3.3%	1.9%	1.0%	2.0%
(33)									
(34) CUSTOMER OPERATIONS									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,691	-	22,691	-	-	0.0%	16.3%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42) DISTRIBUTION:									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,912	-	-	34,912	-	0.0%	0.0%	10.4%	0.0%
OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(51) TOTAL DISTRIBUTION	60,764	-	-	60,764	-	0.0%	0.0%	18.2%	0.0%
(52)									
(53) TOTAL CUSTOMER OPERATIONS - T & D	83,720	-	22,956	60,764	-	0.0%	16.5%	18.2%	0.0%
(54)									
(55) GENERATION SERVICES	11,600	11,600	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) CUSTOMER SERVICE									
(58) CUSTOMER SERVICE									
(59) CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61) CALL CENTRE:									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64) REVENUE OPERATIONS:									
(65) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) TOTAL CUSTOMER SERVICE	27,891	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

EXHIBIT 4 - Detail A
PAGE 4 OF 6

NOVA SCOTIA POWER INC

(95)	Generation
(96)	Transmission
(97)	Distribution
(98)	Retail
(99)	Total

NOVA SCOTIA POWER INC.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(7)	(8)
	<u>SHORE</u>	<u>GEN.REPL</u>	<u>ELIADC</u>	<u>BUTU</u>	<u>SPILL</u>	<u>REAL TIME</u>	<u>EBS</u>	<u>RTR</u>	<u>OATT</u>	<u>TOTAL BTL</u>
	<u>POWER</u>	<u>LOAD FOLL</u>				<u>PRICING</u>				
(1) FUEL	-	-	-	-	-	-	-	-	-	-
(2) PURCHASED POWER:										
(3) OTHER THAN BIOMASS AND WIND	-	-	-	-	-	-	-	-	-	-
(4) BIOMASS	-	-	-	-	-	-	-	-	-	-
(5) MARITIME LINK	-	-	-	-	-	-	-	-	-	-
(6) WIND ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) TOTAL	-	-	-	-	-	-	-	-	-	-
(11)										
(12) POWER PRODUCTION										
(13) THERMAL OPERATING & MAINT.									22	1,535
(14) HYDRO OPERATING & MAINT.									1	49
(15) WIND - OPERATING & MAINT.									3	217
(16) SOLAR - OPERATING & MAINT.									-	-
(16) BIOMASS - OPERATING & MAINT.									3	175
(17) LM6000 OPERATING & MAINT.									0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.									1	41
(19) FUEL PROCUREMENT									3	173
(20) GENERATION DEVELOPMENT									-	-
(21) GENERATION BATTERIES									-	-
(22) RADIAL TO GENERATION TRANS.									1	38
(23) TOTAL POWER PRODUCTION									32.1	2,207
(24)									-	-
(25) CORPORATE GROUPS									-	-
(26) EXECUTIVE MANAGEMENT									1	46
(27) CORP. SECRETARY & INSURANCE									9	297
(28) LEGAL SERVICES									3	129
(29) EXTERNAL RELATIONS									2	83
(30) ENVIRONMENTAL POLICIES & PROGRAMS									0	8
(31)										
(32) TOTAL CORPORATE GROUPS									15	563
(33)									-	-
(34) CUSTOMER OPERATIONS									-	-
(35) TRANSMISSION & DISTRIBUTION:									-	-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)									0	0
(38) HV STORM EXPENSES (not applicable as a separate item)									0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES									72	736
(41) EHV and HV STORM EXPENSES									1	9
(42) DISTRIBUTION:										-
(43) SUBSTATIONS									-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES									-	804
(44) OVERHEAD LINES STORM EXPENSES									-	536
(45) UNDERGROUND LINES									-	13
(46) LINE TRANSFORMERS									-	-
(47) METERS (Meter Shop Only)									-	-
(48) COMMUNICATIONS									-	-
(49) STREET LIGHTING									-	13
(51) TOTAL DISTRIBUTION									-	1,398
(52)										
(53) TOTAL CUSTOMER OPERATIONS - T & D									73	2,143
(54)										
(55) GENERATION SERVICES									5	310
(56)										
(57) CUSTOMER SERVICE										
(58) CUSTOMER SERVICE										
(59) CUSTOMER SERVICE EXPERIENCE									1	24
(60) CUSTOMER SOLUTIONS									2	60
(61) CALL CENTRE:										
(62) CUSTOMER CARE ADMIN									1	20
(63) CUSTOMER CARE									3	112
(64) REVENUE OPERATIONS:										
(65) BILLING SERVICES & PAYMENTS									1	37
(66) METER DATA SERVICES									0	7
(67) SMART METER OPERATIONS CENTER (SMOC)									-	27
(68) METER SERVICES - FIELD									1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD									2	75
(70) REVENUE OPS ADMIN									-	-
(71) CREDIT SERVICES									-	-
(72) BAD DEBT EXPENSE									2	82
(73) MARKETING & SALES									-	-
(74) METER SERVICES - INSPECTORS									-	-
(75) TOTAL CUSTOMER SERVICE									13	467

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) <u>SHORE POWER</u>	(2) <u>GEN.REPL LOAD FOLL.</u>	(3) <u>ELIADC</u>	(4) <u>BUTU</u>	(5) <u>SPILL</u>	(6) <u>REAL TIME PRICING</u>	(6) <u>REAL TIME PRICING</u>	(6) <u>REAL TIME PRICING</u>	(7) <u>OATT</u>	(8) <u>TOTAL BTL</u>
(1) REGULATORY AFFAIRS										
(2) Advocacy Expense									1	48
(3) Other Expenses									4	190
(4) Subtotal									5	238
(5)										
(6) FINANCE GROUP										
(7) INTERNAL AUDIT									1	46
(8) INVESTOR RELATIONS									0	7
(9) DIRECTOR FINANCE									0	12
(10) TREASURER									0	11
(11) CORPORATE TAX									1	23
(12)										
(13) GM FINANCE									-	-
(14) CORPORATE CONTROLLER									2	90
(15) CORP. PERFORMANCE & BACK OFFICE									-	-
(16)										
(17) TOTAL FINANCE									4	189
(18)										
(19) ENTERPRISE SERVICES										
(20) PROCUREMENT & FACILITIES									12	295
(21) INFORMATION TECHNOLOGY									28	1,105
(22)										
(23) TOTAL ENTERPRISE SERVICES									40	1,401
(24)										
(25) HUMAN RESOURCES										
(26) -HUMAN RESOURCES									7	264
(27)										
(28) OTHER EXPENSES									4	177
(29)										
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense									196	7,947
(31)										
(32) TOTAL DIVISIONAL EXPENSES									197	7,995
(33)										
(34) COGS									-	-
(35)										
(36) DSM EXPENSES									-	-
(37)										
(38) FCR DEFERRAL									-	-
(39)										
(40) OTHER EXPENSES									-	-
(41)										
(42) CAPITAL RELATED EXPENSES										
(43)										
(44) GRANTS IN LIEU OF TAXES									38	1,297
(45) DEPRECIATION :										
(46) STEAM									18	1,246
(47) HYDRO									6	431
(48) WIND									5	345
(49) SOLAR									-	-
(50) LM6000									3	182
(51) GAS TURBINE - OTHER									1	75
(52) GENERATION BATTERIES									3	223
(53) RADIAL TO GENERATION TRANS.									1	75
(54) Transmission - HV (not applicable as a separate item)									0	0
(55) Transmission - EHV and HV combined									82	842
(56) DISTRIBUTION - Land									-	-
(57) DISTRIBUTION - Easements									-	69
(58) DISTRIBUTION - Other									-	31
(59) DISTRIBUTION - Substations									-	204
(60) DISTRIBUTION - Poles and Fixtures									-	471
(61) DISTRIBUTION - OH Lines									-	274
(62) DISTRIBUTION -UG Lines									-	66
(63) DISTRIBUTION -Line Transformers									-	639
(64) DISTRIBUTION -Services									-	93
(65) DISTRIBUTION -Meters									-	183
(66) DISTRIBUTION - Streetlight Related									-	103
(67) GENERALPROPERTY.FUNCTIONILIZED									4	268
(68) GENERALPROPERTY.DISTRIBUTION/ TRANSMISSION COMMUNICATION									2	60
(69) GENERALPROPERTY.DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION									8	198
(70) GENERALPROPERTY.NON- FUNCTIONILIZED									29	977
(71) GLACE BAY WRITE-OFF									-	-
(72) INTEREST NET									103	3,603
(73) PREFERRED DIVIDENDS									-	-
(74) CORPORATE TAXES									(7)	(250)
(75)									-	-
(76) TOTAL OPERATING EXPENSES									494	19,702
(77)									-	-
(78) NON-OPERATING REVENUE:									-	-
(79) GREEN POWER SURCHARGE									-	-
(80) EXPORT SALES									-	-
(81) LATE PAYMENT CHARGES									-	-
(82) CONNECTION CHARGES AND METER REMOVAL									-	-
(83) NSF									-	-
(84) RETAIL SALES									-	-
(85) WIRING INSPECTIONS									-	-
(86) POLE SERVICES									-	-
(87) STEAM AND ASH SALES									-	-
(88) AMI OPT OUT CHARGE									-	-
(89) OTHER REVENUE									-	-
(90)										
(91) PROFIT/LOSS									146	5,115
(92)										
(93) TOTAL NET EXPENSES									641	24,817
(94)										
(95) Generation									169	11,612
(96) Transmission									443	4,522
(97) Distribution									-	7,690
(98) Retail									29	993
(99) Total									641	24,817

(9,835)

EXHIBIT 4.1

NOVA SCOTIA POWER INC.

TRANSMISSION OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	ABOVE-THE-LINE RATE CLASSES	BELOW-THE- LINE RATE CLASSES	TOTAL
(1) OPERATION & MAINTENANCE			
(2) DIRECT	22,956	744	23,700
(3) NON-DIRECT	14,279	463	14,742
(4) TOTAL OPER. & MAINT.	37,235	1,207	38,442
(6) DEPRECIATION			
(7) DIRECT	25,986	842	26,828
(8) GENERAL PROPERTY	10,577	343	10,920
(9) TOTAL DEPRECIATION	36,562	1,185	37,748
(11) TAX			
(12) CORPORATE TAX	(3,041)	(99)	(3,139)
(13) REGULATORY AMORTIZATION	1,373	45	1,417
(14) GRANTS IN LIEU OF TAXES	9,171	297	9,468
(15) TOTAL TAX	7,503	243	7,747
(17) INTEREST			
(18) TOTAL BEFORE AFUDC	24,431	792	25,223
(19) LESS: AFUDC INTEREST	(388)	(13)	(400)
(20) INTEREST TOTAL	24,044	780	24,823
(22) RETAINED EARNINGS	34,131	1,107	35,238
(24) MISCELLANEOUS REVENUE CREDIT	(281)	-	(281)
(26) TOTAL	139,195	4,522	143,717

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>GENERATION FUNCTION</u>				
(1) FUEL	434,033	\$0	\$434,033	-
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	18,420	\$8,334	\$10,086	-
(3) PURCHASES - BIOMASS	20,238	\$5,365	\$14,874	-
(4) MARITIME LINK	199,839	\$90,413	\$109,426	-
(5) PURCHASES - WIND ERIS	33,315	15,071.5	18,243.4	-
(6) PURCHASES - WIND NRIS	111,168	50,290.1	60,877.4	-
(7) IMPORTS	94,391	0	94,390.8	-
(8) BUTU CAPACITY CREDIT	302	302	0	-
(8) OPER. & MAINT. - STEAM	111,342	50,384	60,957	-
(9) OPER. & MAINT. - HYDRO	3,544	1,604	1,940	-
(10) OPER. & MAINT. - WIND	15,773	7,138	8,635	-
(11) OPER. & MAINT. - BIOMASS	12,703	5,748	6,955	-
(12) OPER. & MAINT. - LM6000	1,214	549	665	-
(13) OPER. & MAINT. - OTHER CT's	2,999	2,999	0	-
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,753	1,246	1,507	-
(16) DSM				
(17) FCR DEFERRAL	0	0	0	-
(18) REG. AFFAIRS - ADVOCACY EXPENSE	1,363.8	617	747	-
(18) GRANTS IN LIEU OF TAXES	22,178	10,036	12,142	-
(19) Depreciation:				
(20) STEAM	46,717	21,140	25,577	-
(21) HYDRO	16,146	7,306	8,839	-
(22) WIND	12,949	5,860	7,089	-
(23) LM6000	6,832	3,092	3,741	-
(24) GAS TURBINE - OTHER	2,805	1,269	1,536	-
(25) GENERATION BATTERIES	8,352	3,779	4,572	-
(26) RADIAL TO GENERATION TRANS.	2,820	1,276	1,544	-
(27) GENERAL PROPERTY	17,217	7,791	9,426	-
(28)				
(29) INTEREST NET OF AFUDC	62,759	24,753	38,007	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	-4,353	-1,717	-2,636	-
(32) NON-OPERATING REVENUE:				
(33) EXPORT SALES	0	0	0	-
(34) STEAM AND ASH SALES	-5,018	-1,295	-3,723	-
(35) OTHER REVENUE	-3,357	-866	-2,490	-
(36) RETURN (PROFIT/LOSS)	89,090	35,138	53,952	-
(37)				
(38) TOTAL GENERATION	\$1,338,533.946	\$357,621.467	\$980,912.479	-

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>TRANSMISSION FUNCTION</u>				
(1) Transmission - HV (not applicable as a separate item)				
(2) O&M - HV Before Storm Expense	0	0	0	-
(3) O&M - HV Storm Expense	0	0	0	-
(4) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	-
(5) GRANTS IN LIEU OF TAXES	0	0	0	-
(6) Depreciation:				
(7) TRANSMISSION	0	0	0	-
(8) GENERAL PROPERTY	0	0	0	-
(9)				
(10) INTEREST NET OF AFUDC	0	0	0	-
(11) PREFERRED DIVIDENDS	0	0	0	-
(12) CORPORATE TAXES	-0	-0	0	-
(13) Non-Operating Revenue:				
(14) OTHER REVENUE	-0	-0	0	-
(15) RETURN (PROFIT/LOSS)	0	0	0	-
(16)				
(17) TOTAL - HV	0.0	0	0	-
(18)				
(19) Transmission - EHV and HV combined				
(20)				
(21) O&M - EHV Before Storm Expense	36,836	36,836	0	-
(22) O&M - EHV Storm Expense	265	265	0	-
(23) REG. AFFAIRS - ADVOCACY EXPENSE	134	134	0	-
(24) GRANTS IN LIEU OF TAXES	9,171	9,171	0	-
(25) Depreciation:				
(26) TRANSMISSION	25,986	25,986	0	-
(27) GENERAL PROPERTY	10,577	10,577	0	-
(28)				
(29) INTEREST NET OF AFUDC	24,044	24,044	0	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	-1,668	-1,668	0	-
(32) Non-Operating Revenue:				
(33) OTHER REVENUE	-281	-281	0	-
(34) FCR DEFERRAL	0	0	0	-
(35) RETURN (PROFIT/LOSS)	34,131	34,131	0	-
(36)				
(37) TOTAL - EHV and HV Combined	139,195	139,195	0	-
(38)				
(39) TOTAL TRANSMISSION	\$139,194.860	\$139,194.86	\$0	-

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>DISTRIBUTION FUNCTION</u>				
(1) Before Streetlights:				
(2) SUBSTATIONS	\$2,076	\$2,076	\$0	-
(3) OVERHEAD LINES Before Storm Expense	\$57,697	\$13,044	\$0	44,652.9
(4) OVERHEAD LINES Storm Expense	25,920	8,696	0	17,223.4
(5) UNDERGROUND LINES	813	211	0	601.9
(6) LINE TRANSFORMERS	0	0	0	-
(7) METERS	1,670	0	0	1,670.3
(8) COMMUNICATIONS	0	0	0	-
(9) REG. AFFAIRS - ADVOCACY EXPENSE	311	81	0	230.0
(9) GRANTS IN LIEU OF TAXES	17,077	9,524	0	7,553.0
(10) Depreciation:				
(11) DISTRIBUTION - Land	0	-	0	-
(12) DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13) DISTRIBUTION - Other	1,328	666	0	662.7
(14) DISTRIBUTION - Substations	8,862	8,862	0	-
(15) DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,154.9
(16) DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.0
(17) DISTRIBUTION -UG Lines	2,886	655	0	2,231.0
(18) DISTRIBUTION -Line Transformers	27,743	27,743	0	-
(19) DISTRIBUTION -Services	4,054	-	0	4,053.8
(20) DISTRIBUTION -Meters	7,941	-	0	7,941.4
(21) GENERAL PROPERTY	25,968	15,046	0	10,922.1
(22)				
(23) INTEREST NET OF AFUDC	45,412	25,327	0	20,085.4
(24) PREFERRED DIVIDENDS	0	0	0	-
(25) CORPORATE TAXES	-3,150	-1,757	0	(1,393.1)
(26) RETURN (PROFIT/LOSS)	64,464	35,952	0	28,512.2
(27)				
(28) Streetlights:				
(29) MAINTENACE	813	813	0	-
(30) GRANTS IN LIEU OF TAXES	327	327	0	-
(31) DEPRECIATION	4,481	4,481	0	-
(32) INTEREST NET OF AFUDC	871	871	0	-
(33) PREFERRED DIVIDENDS	0	0	0	-
(34) CORPORATE TAXES	-60	-60	0	-
(35) RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36) Subtotal	7,668	7,668	0	-
(37)				
(38) POLE SERVICES	-16,364	-5,490	0	(10,874.0)
(39) OTHER REVENUE	-716	-346	0	(370.2)
(41) TOTAL DISTRIBUTION	\$317,055.555	\$161,065.07	\$0	155,990.5

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>RETAIL FUNCTION</u>				
(1) CUSTOMER EXPERIENCE AND SOLUTIONS	8,639	0	0	8,638.5
(2) CALL CENTRE	13,495	0	0	13,495.3
(3) BILLING SERVICES & PAYMENTS	3,800	0	0	3,800.1
(4) METER SERVICES - INSPECTORS	0	0	0	-
(5) METER DATA SERVICES	730	0	0	729.7
(6) METER SERVICES - FIELD	2,365	0	0	2,365.3
(7) ELECT. WIRING INSPECT. - FIELD	7,627	0	0	7,627.0
(8) REVENUE OPS ADMIN	0	0	0	-
(9) CREDIT SERVICES	0	0	0	-
(10) BAD DEBT EXPENSE	4,969	0	0	4,968.6
(11) MARKETING & SALES	0	0	0	-
(12) REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.2
(12) COGS	0	0	0	-
(13) GRANTS IN LIEU OF TAXES	426	0	0	426.5
(14) Depreciation:				
(15) DISTRIBUTION	0	0	0	-
(16) GENERAL PROPERTY	6,251	0	0	6,250.7
(17) INTEREST NET OF AFUDC	5,115	0	0	5,115.0
(18)				
(19) PREFERRED DIVIDENDS	0	0	0	-
(20) CORPORATE TAXES	-355	0	0	(354.8)
(21) Non-Operating Revenue:				
(22) LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23) CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24) NSF	(158.5)	0	0	(158.5)
(25) RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26) WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27) AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28) OTHER REVENUE	(141.7)	0	0	(141.7)
(29) RETURN (PROFIT/LOSS)	7,261.2	0	0	7,261.2
(31) TOTAL RETAIL	\$41,239.3	\$0.0	\$0.0	\$41,239.3
(33)				
(34) TOTAL NET EXPENSES	<u>\$1,836,023.6</u>	<u>\$657,881.4</u>	<u>\$980,912.5</u>	<u>\$197,229.7</u>

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

(1)	INTERMEDIATE CLASSIFICATION			
(2)				
(3)	THERMAL O&M	\$111,342		
(4)	HYDRO O&M	\$3,544		
(5)	WIND O&M	\$15,773		
(6)	BIOMASS O&M	\$12,703		
(7)	LM6000 O&M	\$1,214		
(8)	OTHER CT's O&M	\$2,999		
(9)	GENERATION BATTERIES	\$0		
(10)	RADIAL TO GENERATION TRANS.	\$2,753		
(11)				
(12)	NET THERMAL O&M	<u>\$150,328</u>		
(13)				
(14)	THERMAL O&M	\$0	Intermediate Classification Factor	
(15)	HYDRO O&M	0	Was:	16%
(16)	WIND O&M	0	Now:	0%
(17)				
(18)	BIOMASS O&M	0		
(19)				
(20)	LM6000 O&M	0		
(21)				
(22)				
(23)	OTHER CT's O&M	0		
(24)				
(25)	THERMAL VARIABLE O&M	<u>\$0</u>		
(26)				
(27)	THERMAL O&M	\$111,342		
(28)				
(29)	HYDRO O&M	3,544		
(30)	WIND O&M	15,773		
(31)	BIOMASS O&M	12,703		
(32)	LM6000 O&M	1,214		
(33)	OTHER CT's O&M	2,999		
	GENERATION BATTERIES	0		
	RADIAL TO GENERATION TRANS.	2,753		
(34)				
(35)	NET THERMAL O&M D&E SPLIT	<u>\$150,328</u>		
(36)				
(37)	THERMAL O&M DMD. ALLOC. %	45.25%		
(38)	THERMAL O&M ENG. ALLOC. %	54.75%		
(39)				
(40)	BIOMASS DEMAND ALLOC %	45.25%		
(41)				
(42)	BIOMASS ENERGY ALLOC %	54.75%		
(43)				
(44)		NRIS	ERIS	
(45)	WIND O&M DMD. ALLOC. %	45.25%	45.25%	
(46)	WIND O&M ENG. ALLOC. %	54.75%	54.75%	
(47)				
(48)				
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%		
(50)				
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%		
(52)				
(53)		DEMAND	ENERGY	CUSTOMER
(54)				
(55)	GEN. PROP. ALLOC. - GEN.	7,791	9,426	0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,577	0	0
(58)	GEN. PROP. ALLOC. - DIST.	15,046	0	10,922
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,251
(60)				
(61)	TOTAL	33,414	9,426	17,173

NOVA SCOTIA POWER INC.
ALLOCATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined												
(2) OPERATING & MAINT. (Before Storm Expense)	36,836	23,664	1,208	6,556	747	672	863	1,340	1,105	511	171	D-3A
(3) OPERATING & MAINT. (Storm Expense)	265	170	9	47	5	5	6	10	8	4	1	D-3A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	134	65	10	53	0	6	0	0	0	0	0	R-2
(4) GRANTS IN LIEU	9,171	5,892	301	1,632	186	167	215	334	275	127	43	P-8B
(5) DEPRECIATION	36,562	23,488	1,199	6,507	742	667	857	1,330	1,096	507	170	EXH 6D
(6) INTEREST NET OF AFUDC	24,044	15,446	789	4,279	488	438	563	875	721	333	112	P-15B
(7) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8) CORPORATE TAXES	-1,668	-1,071	-55	-297	-34	-30	-39	-61	-50	-23	-8	P-15B
(9) Non-Operating Revenue:												
(10) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11) OTHER REVENUE	-281	-181	-9	-50	-6	-5	-7	-10	-8	-4	-1	O-9B
(12) RETURN (PROFIT/LOSS)	34,131	21,927	1,119	6,074	692	622	800	1,242	1,023	473	159	P-15B
(13) TOTAL - EHV	139,195	89,400	4,571	24,801	2,821	2,541	3,259	5,058	4,170	1,927	647	
(14) TOTAL TRANSMISSION	139,194.86	89,400	4,571	24,801	2,821	2,541	3,259	5,058	4,170	1,927	647	
(15)												
(16) DISTRIBUTION												
(17) Before Streetlights:												
(18) OPERATING & MAINT.	24,028	16,170	888	4,710	435	520	622	359	0	103	220	EXH 6A
(19) REG. AFFAIRS - ADVOCACY EXPENSE	81	39	6	32	0	4	0	0	0	0	0	R-2
(20) GRANTS IN LIEU	9,524	6,513	359	1,882	113	209	234	99	0	27	89	P-9
(21) DEPRECIATION	66,079	45,192	2,489	13,057	784	1,447	1,621	688	0	186	616	EXH 6D
(22) INTEREST NET OF AFUDC	25,327	17,311	953	5,002	302	554	621	265	0	72	246	P-16
(23) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(24) CORPORATE TAXES	-1,757	-1,201	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(25) Non-Operating Revenue:												
(26) POLE SERVICES	-5,490	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27) OTHER REVENUE	-346	-224	-12	-65	-4	-7	-8	-4	0	-1	-20	O-10
(28) RETURN (PROFIT/LOSS)	35,952	24,574	1,353	7,100	429	787	882	376	0	102	349	P-16
(29)												
(30) Streetlights:												
(31) OPERATING & MAINT.	813	0	0	0	0	0	0	0	0	0	813	EXH 6A
(32) GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33) Depreciation	4,481	0	0	0	0	0	0	0	0	0	4,481	EXH 6D
(34) INTEREST NET OF AFUDC	871	0	0	0	0	0	0	0	0	0	871	P-16B
(35) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36) CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37) RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38) Subtotal	7,668	0	0	0	0	0	0	0	0	0	7,668	
(39)												
(40) TOTAL DISTRIBUTION	161,065.07	104,641	5,764	30,288	1,960	3,355	3,790	1,701	0	466	9,100	
(41)												
(42) TOTAL DEMAND	\$657,881.398	\$435,335	\$22,684	\$122,091	\$12,391	\$12,762	\$15,840	\$9,240	\$8,447	\$7,598	\$11,492	

NOVA SCOTIA POWER INC.

FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION												
(1) FUEL	\$434,033	220,600.0	14,745.4	91,293.8	14,101.8	10,377.1	17,475.9	26,845.9	30,392.9	5,082.8	3,117.3	See BCF
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	\$10,086	4,875.7	339.1	2,164.5	352.5	253.3	437.8	679.3	798.2	107.9	78.0	See BCF
(3) PURCHASES - BIOMASS	\$14,874	7,239.06	504.77	3,203.41	519.57	372.05	635.94	988.43	1,133.97	163.14	113.61	See BCF
(4) MARITIME LINK	\$109,426	52,743.3	3,685.4	23,561.4	3,847.3	2,740.5	4,747.9	7,396.7	8,676.5	1,178.0	848.9	See BCF
(5) PURCHASES - WIND ERIIS	\$18,243	8,948.68	614.10	3,887.65	624.95	452.50	776.26	1,198.05	1,403.95	198.97	138.33	See BCF
(6) PURCHASES - WIND NRIS	\$60,877	30,002.73	2,047.07	12,928.21	2,066.72	1,503.33	2,578.18	3,976.64	4,647.45	667.34	459.78	See BCF
(7) IMPORTS	\$94,391	44,139.24	3,170.98	20,577.38	3,451.42	2,422.41	4,259.35	6,707.37	7,924.44	975.96	762.24	See BCF
(8) BUTU CAPACITY CREDIT	\$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8) OPER. & MAINT. - STEAM	60,957	30,440	2,062	12,907	2,031	1,481	2,523	3,895	4,476	693	449	E-1A
(9) OPER. & MAINT. - HYDRO	1,940	969	66	411	65	47	80	124	142	22	14	E-1A
(10) OPER. & MAINT. - WIND/BIOMASS	8,635	4,312	292	1,829	288	210	357	552	634	98	64	E-1A
(11) OPER. & MAINT. - BIOMASS	6,955	3,473	235	1,473	232	169	288	444	511	79	51	E-1A
(12) OPER. & MAINT. - LM6000	665	332	22	141	22	16	28	42	49	8	5	E-1A
(13) OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,507	753	51	319	50	37	62	96	111	17	11	E-1A
(16) DSM	0	-	-	-	-	-	-	-	-	-	-	See DSM Allocation
(17) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-17
(18) REG. AFFAIRS - ADVOCACY EXPENSE	747	363	57	294	0	33	0	0	0	0	0	R-2
(18) GRANTS IN LIEU	12,142	6,063	411	2,571	405	295	503	776	892	138	89	P-10
(19) DEPRECIATION	62,324	31,123	2,108	13,197	2,076	1,514	2,580	3,982	4,576	709	459	EXH 6D
(20) INTEREST NET OF AFUDC	38,007	18,979	1,285	8,048	1,266	923	1,573	2,428	2,791	432	280	P-17
(21) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22) CORPORATE TAXES	-2,636	-1,316	-89	-558	-88	-64	-109	-168	-194	-30	-19	P-17
(23) Non-Operating Revenue:												
(24) EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25) STEAM AND ASH SALES	-3,723	(1,851.14)	(126.09)	(790.84)	(124.90)	(90.88)	(154.77)	(239.20)	(275.11)	(42.05)	(27.61)	O-11
(26) OTHER REVENUE	-2,490	-1,238	-84	-529	-84	-61	-104	-160	-184	-28	-18	O-11
(27) RETURN (PROFIT/LOSS)	53,952	26,942	1,825	11,424	1,797	1,311	2,233	3,447	3,962	614	397	P-17
(28)												
(29) TOTAL GENERATION	980,912,547	487,892	33,221	208,351	32,900	23,942	40,772	63,011	72,467	11,084	7,273	
(30)												
(31) TRANSMISSION												
(32) Transmission - HV (not applicable as a separate item)												
(33)												
(34) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41) Non-Operating Revenue:												
(42) OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)												
(45) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(46)												
(47) Transmission - EHV and HV combined												
(48) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55) Non-Operating Revenue:												
(56) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57) OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)												
(60) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(61)												
(62) TOTAL TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	
(63)												
(64) TOTAL ENERGY	\$980,912,547	\$487,892	\$33,221	\$208,351	\$32,900	\$23,942	\$40,772	\$63,011	\$72,467	\$11,084	\$7,273	

NOVA SCOTIA POWER INC.
ALLOCATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>CUST. CLASSIFICATION</u>												
(2) <u>DISTRIBUTION</u>												
(3) OPERATING & MAINT.	\$64,149	\$57,999	\$3,266	\$1,442	\$2	\$271	\$18	\$3	\$0	\$0	\$1,146	EXH 6A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	230	112	18	90	0	10	0	0	0	0	0	R-2
(5) GRANTS IN LIEU	7,553	6,745	384	258	1	49	4	1	0	0	112	P-12
(6) DEPRECIATION	48,099	42,951	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7) INTEREST NET OF AFUDC	20,085	17,950	1,020	672	1	127	11	2	0	0	301	P-19
(8) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9) CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10) Non-Operating Revenue:												
(11) POLE SERVICES	-10,874	-9,850	-553	-226	-0	-42	-2	-0	0	-0	-200	P-22
(12) OTHER REVENUE	-370	-332	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13) RETURN (PROFIT/LOSS)	<u>28,512</u>	<u>25,481</u>	<u>1,448</u>	<u>954</u>	<u>2</u>	<u>180</u>	<u>15</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>427</u>	P-19
(14) TOTAL DISTRIBUTION	155,990.484	139,811	7,936	4,780	9	895	72	15	0	0	2,471	
(16) <u>RETAIL</u>												
(17) METER READING & ELECTRIC INSPECT.	9,991.881	7,441	943	822	33	120	53	50	42	1	486	EXH 6A
(18) CUSTOMER EXPERIENCE AND SOLUTIONS	8,638.505	5,191	901	1,426	203	155	249	394	0	24	95	O-15
(19) CALL CENTRE	13,495.312	10,995	740	863	60	116	88	92	80	7	454	C-3
(20) BILLING SERVICES	3,800.130	3,096	208	243	17	33	25	26	23	2	128	C-3
(21) ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(22) METER DATA SERVICES	729.727	46	66	116	106	76	80	113	3	123	0	O-16
(23) PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(24) CREDIT SERVICES	4,968.617	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(25) MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(26) REG. AFFAIRS - ADVOCACY EXPENSE	28.237	14	2	11	0	1	0	0	0	0	0	R-2
(27) COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28) GRANTS IN LIEU	426.486	381	22	15	0	3	0	0	0	0	6	N/A
(29) DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30) INTEREST NET OF AFUDC	5,115.017	4,021	215	495	57	62	104	104	0	19	38	N/A
(31) PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32) CORPORATE TAXES	(354.765)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33) Non-Operating Revenue:												
(34) LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35) CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36) NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37) RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38) WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39) AMI OPT OUT CHARGE	(830.884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40) OTHER REVENUE	(141.684)	-109	-8	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41) RETURN (PROFIT/LOSS)	<u>7,261.241</u>	<u>5,708</u>	<u>306</u>	<u>703</u>	<u>80</u>	<u>88</u>	<u>148</u>	<u>147</u>	<u>0</u>	<u>28</u>	<u>54</u>	N/A
(42) TOTAL RETAIL	41,238.829	32,187	2,594	3,351	414	527	297	701	116	176	876	
(43) TOTAL CUSTOMER	197,229	171,998	10,531	8,131	423	1,422	369	716	116	176	3,347	
(44) TOTAL NET EXPENSES	1,836,023	1,095,225	66,436	338,573	45,713	38,126	56,981	72,968	81,030	18,858	22,112	\$22,112

NOVA SCOTIA POWER INC.
ALLOCATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1) COSTS BY FUNCTIONAL AREAS											
(2) Generation											
(3) FAM-related	\$911,705	\$477,611	\$30,674	\$187,829	\$28,408	\$21,216	\$34,890	\$53,968	\$60,068	\$10,733	\$6,308
(4) Non-FAM-related	435,203	256,053	15,178	89,230	12,354	9,783	14,982	12,001	17,200	5,656	2,766
(5) Non-Operating Revenue Credit	<u>-8,374</u>	<u>-4,477</u>	<u>-281</u>	<u>-1,705</u>	<u>-252</u>	<u>-191</u>	<u>-309</u>	<u>-478</u>	<u>-524</u>	<u>-100</u>	<u>-56</u>
(6) Subtotal	1,338,534	729,187	45,571	275,353	40,510	30,808	49,563	65,491	76,745	16,289	9,018
(7) Transmission											
(8) Operating Costs											
(9) EHV	\$139,476	\$89,581	\$4,580	\$24,851	\$2,827	\$2,546	\$3,265	\$5,069	\$4,178	\$1,931	\$648
(10) HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(11) Subtotal	\$139,476	\$89,581	\$4,580	\$24,851	\$2,827	\$2,546	\$3,265	\$5,069	\$4,178	\$1,931	\$648
(12) Non-Operating Revenue Credit	<u>(\$281)</u>	<u>(\$181)</u>	<u>(\$9)</u>	<u>(\$50)</u>	<u>(\$6)</u>	<u>(\$5)</u>	<u>(\$7)</u>	<u>(\$10)</u>	<u>(\$8)</u>	<u>(\$4)</u>	<u>(\$1)</u>
(13) Subtotal	\$139,194.860	\$89,400	\$4,571	\$24,801	\$2,821	\$2,541	\$3,259	\$5,058	\$4,170	\$1,927	\$647
(14) Distribution											
(15) Non-Streetlight-related	\$326,468	\$258,591	\$14,489	\$36,453	\$2,051	\$4,422	\$4,011	\$1,784	\$0	\$486	\$4,179
(16) Streetlight-related	\$7,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,668
(17) Non-Operating Revenue Credit	<u>(\$17,081)</u>	<u>(\$14,140)</u>	<u>(\$790)</u>	<u>(\$1,385)</u>	<u>(\$83)</u>	<u>(\$171)</u>	<u>(\$148)</u>	<u>(\$67)</u>	<u>(\$0)</u>	<u>(\$20)</u>	<u>(\$277)</u>
(18) Subtotal	\$317,055.555	\$244,451	\$13,700	\$35,068	\$1,969	\$4,250	\$3,863	\$1,717	\$0	\$466	\$11,571
(19) Retail											
(20) Operating Costs	\$60,351	\$46,368	\$3,825	\$5,483	\$552	\$759	\$743	\$920	\$148	\$203	\$1,351
(21) Non-Operating Revenue Credit	<u>(\$19,112)</u>	<u>(\$14,181)</u>	<u>(\$1,230)</u>	<u>(\$2,132)</u>	<u>(\$138)</u>	<u>(\$232)</u>	<u>(\$446)</u>	<u>(\$219)</u>	<u>(\$32)</u>	<u>(\$27)</u>	<u>(\$474)</u>
(22) Subtotal	\$41,238.829	\$32,187	\$2,594	\$3,351	\$414	\$527	\$297	\$701	\$116	\$176	\$876
(23) Total	\$1,836,023.258	\$1,095,225	\$66,436	\$338,573	\$45,713	\$38,126	\$56,981	\$72,968	\$81,030	\$18,858	\$22,112
(24) Costs by Functional Areas (relative shares)											
(25) Generation	73%	67%	69%	81%	89%	81%	87%	90%		86%	41%
(26) Transmission	8%	8%	7%	7%	6%	7%	6%	7%		10%	3%
(27) Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
(28) Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(29) Total	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(30) AVERAGE CUSTOMER COST CALC											
(31) Customer Related Costs											
(32) Distribution bfr Non-Operating Credit	167,235	149,993	8,508	5,017	9	940	75	16	0	0	2,676
(33) Retail bfr Non-Operatin Credit	<u>60,351</u>	<u>46,368</u>	<u>3,825</u>	<u>5,483</u>	<u>552</u>	<u>759</u>	<u>743</u>	<u>920</u>	<u>148</u>	<u>203</u>	<u>1,351</u>
(34) Subtotal	227,586	196,361	12,332	10,501	562	1,699	818	936	148	203	4,027
(35) Misc Rev Credit											
(36) Distribution	(11,244.3)	-10,182	-572	-237	-0	-44	-2	-0	-0	-0	-206
(37) Retail	<u>(19,112.2)</u>	<u>-14,181</u>	<u>-1,230</u>	<u>-2,132</u>	<u>-138</u>	<u>-232</u>	<u>-446</u>	<u>-219</u>	<u>-32</u>	<u>-27</u>	<u>-474</u>
(38) Total	(30,356.5)	-24,363	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
(39) Total	197,229.3	171,998	10,531	8,131	423	1,422	369	716	116	176	3,347
(40) % of Total Cost	10.7%	15.7%	15.9%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.1%
(41) Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
(42) Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832
(43) Average Monthly Cost per Customer	30.45	29.32	31.98	60.29	1,762.34	56.39	175.35	1,651.60		14,673.78	28.17

NOVA SCOTIA POWER INC.
ALLOCATION OF DISTRIBUTION OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2) SUBSTATIONS	\$2,076	\$1,371	\$75	\$401	\$51	\$44	\$56	\$47	\$0	\$12	\$19	P-5
(3) OVERHEAD LINES Before Storm Ex	13,044	8,794	483	2,561	229	283	336	185	0	54	120	P-1
(4) OVERHEAD LINES Storm Expense	8,696	5,862	322	1,707	152	188	224	124	0	36	80	P-1
(5) UNDERGROUND LINES	211	143	8	42	4	5	5	3	0	1	2	P-1
(6) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(7) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(8) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(9) STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(10) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(11) TOTAL DEMAND	24,841	16,170	888	4,710	435	520	622	359	0	103	1,034	
(12) <u>CUSTOMER</u>												
(13) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(14) OVERHEAD LINES Before Storm Ex	44,653	40,449	2,270	930	1	174	8	1	0	0	819	P-2
(15) OVERHEAD LINES Storm Expense	17,223	15,602	876	359	0	67	3	1	0	0	316	P-2
(16) UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(17) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(18) METERS	1,670	1,404	89	141	1	28	6	2	0	0	0	P-6
(19) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(20) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(21) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(22) TOTAL CUSTOMER	64,149	57,999	3,266	1,442	2	271	18	3	0	0	1,146	
(23) <u>RETAIL</u>												
(24) METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(25) CUSTOMER SERVICE	9,992	7,441	943	822	33	120	53	50	42	1	486	EXHIBIT 6B
(26) TOTAL RETAIL	9,992	7,441	943	822	33	120	53	50	42	1	486	
(27) <u>SUMMARY</u>												
(28) SUBSTATIONS	2,076	1,371	75	401	51	44	56	47	0	12	19	P-3
(29) OVERHEAD LINES	83,617	70,707	3,951	5,556	382	712	572	311	0	91	1,335	P-1
(30) UNDERGROUND LINES	813	688	38	54	4	7	6	3	0	1	13	P-1
(31) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(32) METERS	11,662	8,845	1,032	963	34	147	60	52	42	1	486	P-6
(33) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(34) STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(35) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(36) TOTAL DISTRIBUTION	\$98,981	\$81,611	\$5,097	\$6,975	\$470	\$910	\$693	\$413	\$42	\$105	\$2,666	

EXHIBIT 6B

NOVA SCOTIA POWER INC.

ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) METER READING	(4) WIRING INSPECTION
(1) DOMESTIC	\$7,441	\$1,995	\$5,447
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	120	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	<u>486</u>	<u>0</u>	<u>486</u>
(11) TOTAL	<u>\$9,992</u>	<u>\$2,365</u>	<u>\$7,627</u>
ALLOCATION FACTOR		C-6	C-8

NOVA SCOTIA POWER INC.
ALLOCATION OF CREDIT SERVICES EXPENSES
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) -----BAD DEBT EXPENSE----- DIRECT	(2) TO BE ALLOC.	(3) TOTAL	(4) CREDIT SERVICES	(5) TOTAL
(1) DOMESTIC	\$4,174	\$0	\$4,174	\$0	\$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11) TOTAL	<u>\$4,174</u>	<u>\$795</u>	<u>\$4,968.6</u>	<u>\$0</u>	<u>\$4,968.62</u>
ALLOCATION FACTOR	DIRECT	R-1		C-7	
DOMESTIC - 84 %					

NOVA SCOTIA POWER INC.
ALLOCATION OF DEPRECIATION EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	\$21,140	\$13,581	\$693	\$3,762	\$429	\$385	\$495	\$769	\$634	\$293	\$98	D-3A
(5) HYDRO PRODUCTION	7,306	4,694	240	1,300	148	133	171	266	219	101	34	D-3A
(6) WIND PRODUCTION	5,860	3,764	192	1,043	119	107	137	213	176	81	27	D-3A
(7) LM6000 PRODUCTION	3,092	1,986	101	550	63	56	72	112	93	43	14	D-3A
(8) GAS TURBINE PROD. - OTHER	1,269	815	42	226	26	23	30	46	38	18	6	D-3A
(9) GENERATION BATTERIES	3,779	2,428	124	673	77	69	89	137	113	52	18	D-3A
(10) RADIAL TO GENERATION TRANS.	1,276	820	42	227	26	23	30	46	38	18	6	D-3A
(11) GENERAL PROPERTY	7,791	5,005	256	1,387	158	142	183	283	234	108	36	P-7
(12)												
(13) TOTAL GENERATION FUNCTION	51,514	33,093	1,689	9,168	1,045	939	1,207	1,874	1,545	714	240	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV (not applicable as a separ	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV	25,986	16,694	852	4,625	527	474	609	945	779	360	121	D-3A
(21) GENERAL PROPERTY	10,577	6,795	347	1,882	215	193	248	385	317	147	49	P-8B
(22) TOTAL - EHV	36,562	23,488	1,199	6,507	742	667	857	1,330	1,096	507	170	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	36,562	23,488	1,199	6,507	742	667	857	1,330	1,096	507	170	
(25)												
(26) DISTRIBUTION FUNCTION												
(27) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28) DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29) DISTRIBUTION - Other	666	455	25	131	8	15	16	7	0	2	6	P-9
(30) DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31) DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32) DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33) DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34) DISTRIBUTION - Line Transformers	27,743	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35) DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36) DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37) DISTRIBUTION PLANT - Streetlight	4,481	0	0	0	0	0	0	0	0	0	4,481	Direct
(38) GENERAL PROPERTY	15,046	10,290	567	2,973	178	329	369	157	0	42	140	P-9
(39)												
(40) TOTAL DISTRIBUTION FUNCTION	70,560	45,192	2,489	13,057	784	1,447	1,621	688	0	186	5,097	
(41)												
(42) TOTAL DEMAND	158,636	101,773	5,377	28,731	2,571	3,053	3,685	3,892	2,641	1,407	5,507	

NOVA SCOTIA POWER INC.
ALLOCATION OF DEPRECIATION EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	25,577	12,772	865	5,416	852	621	1,059	1,634	1,878	291	188	E-1A
(5) HYDRO PRODUCTION	8,839	4,414	299	1,872	294	215	366	565	649	101	65	E-1A
(6) WIND PRODUCTION	7,089	3,540	240	1,501	236	172	293	453	521	81	52	E-1A
(7) LM6000 PRODUCTION	3,741	1,868	127	792	125	91	155	239	275	43	28	E-1A
(8) GAS TURBINE PROD. - OTHER	1,536	767	52	325	51	37	64	98	113	17	11	E-1A
(9) GENERATION BATTERIES	4,572	2,283	155	968	152	111	189	292	336	52	34	E-1A
(10) RADIAL TO GENERATION TRANS.	1,544	771	52	327	51	38	64	99	113	18	11	E-1A
(11) GENERAL PROPERTY	9,426	4,707	319	1,996	314	229	390	602	692	107	69	P-10
(12)												
(13) TOTAL GENERATION FUNCTION	62,324	31,123	2,108	13,197	2,076	1,514	2,580	3,982	4,576	709	459	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(25)												
(26) TOTAL ENERGY	62,324	31,123	2,108	13,197	2,076	1,514	2,580	3,982	4,576	709	459	
(27)												
(28) CUSTOMER CLASSIFICATION												
(29)												
(30) DISTRIBUTION FUNCTION												
(31) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32) DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33) DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34) DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35) DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36) DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37) DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38) DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39) DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40) DISTRIBUTION -Meters	7,941	7,091	403	272	1	51	4	1	0	0	117	P-12
(41) GENERAL PROPERTY	10,922	9,753	555	374	1	71	6	1	0	0	161	P-12
(42)												
(43) TOTAL DISTRIBUTION FUNCTION	48,099	42,951	2,443	1,646	3	311	27	6	0	0	711	
(44)												
(45) RETAIL FUNCTION												
(46) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47) GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)												
(49) TOTAL RETAIL FUNCTION	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)												
(51) TOTAL CUSTOMER	54,349	48,533	2,760	1,860	4	352	30	7	0	0	804	
(52)												
(53) TOTAL DEPRECIATION	\$275,310	\$181,429	\$10,246	\$43,788	\$4,651	\$4,919	\$6,295	\$7,880	\$7,217	\$2,116	\$6,770	

NOVA SCOTIA POWER INC.
STORM COSTS AND REVENUE
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	REVENUE TO COST RATIOS			STORM COSTS										STORM REVENUE				
	NON-FUEL COSTS	NON-FUEL REVENUE ⁽¹⁾	RATIO	DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
				DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	617,614	602,711	0.976	5,862	15,602	21,464	0	-	0	170	-	170	13,205	8,429	21,634	12,886	8,226	21,112
(2) SMALL GENERAL	35,761	37,187	1.040	322	876	1,198	0	-	0	9	-	9	736	470	1,206	766	489	1,254
(3) GENERAL	150,744	158,407	1.051	1,707	359	2,066	0	-	0	47	-	47	1,290	823	2,113	1,355	865	2,220
(4) GENERAL LARGE	17,305	18,224	1.053	152	0	153	0	-	0	5	-	5	97	62	158	102	65	166
(5) SMALL INDUSTRIAL	16,910	17,770	1.051	188	67	256	0	-	0	5	-	5	159	101	260	167	107	274
(6) MEDIUM INDUSTRIAL	22,092	23,256	1.053	224	3	227	0	-	0	6	-	6	143	91	234	150	96	246
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,000	20,137	1.060				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,614	6.182	124	1	124							76	48	124	468	299	767
(10) PHP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,125	8,548	1.052	36	0	36	0	-	0	4	-	4	24	16	40	26	16	42
(12) UNMETERED	15,804	15,860	1.004	80	316	396	0	-	0	1	-	1	242	155	397	243	155	399
(13) SUB-TOTAL	903,356	902,098	0.999	8,696	17,223	25,920	0	-	0	257	-	257	15,977	10,199	26,176	16,169	10,321	26,491
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,921	NA	NA	0	NA	NA	258	15,979	10,200	26,179	16,171	10,322.5	26,493

Footnotes

(1) Proof of Revenue , NS Power 2026-2027

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand (\$/kW of Class monthly NCP)	Energy (cent/kWh)	Customer (\$/month)
<u>Generation</u>												
(1)	Usage (Energy)	\$767,596	\$368,548.8	\$37,552	\$54,849	\$26,942	\$119,344	\$487,892	5,213,777	---	9.358	---
(2)	Reliability (Demand)	643,116	\$109,062.5	43,668	65,991	22,573	132,232	241,294	11,807,265	\$20.436	---	---
(3)	<u>Total Generation</u>	\$1,410,711	\$477,611	\$81,220	\$120,840	\$49,515	\$251,575	\$729,187		\$20.436	9.358	\$0.000
(4)	MWh Sales		5,213,777	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(5)	MWh Energy Requirement		5,644,779									
(6)	kW 3 CP		6,802,319									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.161	1.558	2.318	0.950	4.825	13.986				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	5,213,777	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	5,213,777		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	11,807,265	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	624,699	0	23,719	43,755	21,927	89,400	89,400	11,807,265	\$7.572	---	---
(13)	<u>Total Transmission</u>	\$624,699	\$0	\$23,719	\$43,755	\$21,927	\$89,400	\$89,400		\$7.572	-	\$0.000
(14)	Delivery -- Dist. (Demand)	700,121	0	\$12,251	67,816	24,574	104,641	104,641	11,807,265	\$8.862	---	---
(15)	Delivery -- Dist. (Customer)	725,966	0	\$47,929	66,401	25,481	139,811	139,811	5,867,114	---	---	\$23.830
(16)	<u>Total Distribution</u>	1,426,087	0	60,180	134,216	50,055	244,451	244,451		\$8.862	-	\$23.830
(17)	<u>Total Transmission/Distribution</u>	\$2,050,787	\$0	\$83,899	\$177,971	\$71,981	\$333,852	\$333,852		\$16.434	-	\$23.830
(18)	kW.h Sold		---	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(19)	Unit Cost (cents/kW.h)		0.000	1.609	3.413	1.381	6.403	6.403				
<u>Retail</u>												
(20)	Customer -- Field		0	\$4,141			\$4,141	\$4,141	5,867,114	0.000	0.000	\$0.706
(21)	Customer -- Head Office	159,492	0	1,639	9,704	5,708	17,051	17,051	5,867,114	0.000	0.000	\$2.906
(22)	<u>Total Customer</u>	159,492	0	5,781	9,704	5,708	21,192	21,192	5,867,114	\$0.000	-	\$3.612
(23)	Marketing		0	10,995			10,995	10,995	5,867,114	0.000	0.000	\$1.874
(24)	<u>Total Retail</u>	\$159,492	\$0	\$16,775	\$9,704	\$5,708	\$32,187	32,187	5,867,114	0	-	\$5.486
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost (\$/month)		---	\$2.859			\$2.859	\$2.859				
(27)	<u>TOTAL</u>	\$3,620,990	\$477,611.237	\$181,895	\$308,515	\$127,204	\$617,614	\$1,095,225		\$36.870	9.358	\$29.316
(28)	<u>Unit Cost (cents/kW.h)</u>		9.161	3.489	5.917	2.440	11.846	21.006				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : SMALL GENERAL

CLASS : SMALL GENERAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed						Unit Cost		
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$51,988	\$25,107	\$2,575	\$3,715	\$1,825	\$8,114	\$33,221	353,434	---	9.400	---
(2)	Reliability (Demand)	32,831	\$5,568	2,261	3,369	1,152	6,782	12,350	748,952	\$16.489	---	---
(3)	<u>Total Generation</u>	\$84,819	\$30,674	\$4,836	\$7,084	\$2,977	\$14,896	\$45,571		\$16.489	9.400	\$0.000
(4)	MWh Sales		353,434	353,434	353,434	353,434	353,434	353,434				
(5)	MWh Energy Requirement		382,310									
(6)	kW 3 CP		222,264									
(7)	kW 12 NCP		748,952									
(8)	Unit Cost (cents/kW.h)		8.679	1.368	2.004	0.842	4.215	12.894				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	353,434	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	353,434		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	748,952	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	31,891	0	1,218	2,234	1,119	4,571	4,571	748,952	\$6.103	---	---
(13)	<u>Total Transmission</u>	\$31,891	\$0	\$1,218	\$2,234	\$1,119	\$4,571	\$4,571		\$6.103	-	\$0.000
(14)	Delivery -- Dist. (Demand)	38,555	0	676	3,735	1,353	5,764	5,764	748,952	\$7.696	---	---
(15)	Delivery -- Dist. (Customer)	41,265	0	2,712	3,776	1,448	7,936	7,936	329,312	---	---	\$24.099
(16)	<u>Total Distribution</u>	79,820	0	3,388	7,511	2,802	13,700	13,700		\$7.696	-	\$24.099
(17)	<u>Total Transmission/Distribution</u>	\$111,711	\$0	\$4,605	\$9,744	\$3,921	\$18,271	\$18,271		\$13.799	-	\$24.099
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.303	2.757	1.109	5.169	5.169				
<u>Retail</u>												
(20)	Customer -- Field		0	\$808			\$808	\$808	329,312	0.000	0.000	\$2.454
(21)	Customer -- Head Office	10,725	0	201	540	306	1,046	1,046	329,312	0.000	0.000	\$3.177
(22)	<u>Total Customer</u>	10,725	0	1,009	540	306	1,854	1,854	329,312	\$0.000	-	\$5.631
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	\$2.247
(24)	<u>Total Retail</u>	\$10,725	\$0	\$1,749	\$540	\$306	\$2,594	2,594	329,312	0	-	\$7.878
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost (\$/month)		---	\$5.311			\$5.311	\$5.311				
(27)	<u>TOTAL</u>	\$207,255	\$30,674	\$11,190	\$17,368	\$7,204	\$35,761	\$66,436		\$30.288	9.400	\$31.977
(28)	<u>Unit Cost (cents/kW.h)</u>		8.679	3.166	4.914	2.038	10.118	18.797				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : GENERAL

		RATE BASE		COSTS (Source Exh 6)							Unit Cost		
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold				
				Operating	Capital	Return	Total				Demand	Energy	Customer
<u>Generation</u>													
(1)	Usage (Energy)	\$325,478	\$157,616	\$16,053	\$23,257	\$11,424	\$50,734	\$208,351	2,219,406		---	9.388	---
(2)	Reliability (Demand)	178,158	\$30,213	12,256	18,281	6,253	36,790	67,003	4,096,798		\$16.355	---	---
(3)	<u>Total Generation</u>	\$503,636	\$187,829	\$28,309	\$41,538	\$17,677	\$87,524	\$275,353			\$16.355	9.388	\$0.000
(4)	MWh Sales		2,219,406	2,219,406	2,219,406	2,219,406	2,219,406	2,219,406					
(5)	MWh Energy Requirement		2,393,511										
(6)	kW 3 CP		1,206,116										
(7)	kW 12 NCP		4,096,798										
(8)	Unit Cost (cents/kW.h)		8.463	1.276	1.872	0.796	3.944	12.407					
<u>Transmission/Distribution</u>													
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	2,219,406		---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	2,219,406			0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	4,096,798		\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	173,057	0	6,605	12,121	6,074	24,801	24,801	4,096,798		\$6.054	---	---
(13)	<u>Total Transmission</u>	\$173,057	\$0	\$6,605	\$12,121	\$6,074	\$24,801	\$24,801			\$6.054	-	\$0.000
(14)	Delivery -- Dist. (Demand)	202,295	0	3,594	19,593	7,100	30,288	30,288	4,096,798		\$7.393	---	---
(15)	Delivery -- Dist. (Customer)	27,190	0	1,296	2,530	954	4,780	4,780	134,880		---	---	\$35.440
(16)	<u>Total Distribution</u>	229,485	0	4,890	22,124	8,055	35,068	35,068			\$7.393	-	\$35.440
(17)	<u>Total Transmission/Distribution</u>	\$402,542	\$0	\$11,495	\$34,245	\$14,129	\$59,869	\$59,869			\$13.447	-	\$35.440
(18)	kW.h Sold		---	2,219,406	2,219,406	2,219,406	2,219,406	2,219,406					
(19)	Unit Cost (cents/kW.h)		0.000	0.518	1.543	0.637	2.698	2.698					
<u>Retail</u>													
(20)	Customer -- Field		0	\$777			\$777	\$777	134,880		0.000	0.000	\$5.764
(21)	Customer -- Head Office	21,123	0	317	690	703	1,710	1,710	134,880		0.000	0.000	\$12.680
(22)	<u>Total Customer</u>	21,123	0	1,095	690	703	2,488	2,488	134,880		\$0.000	-	\$18.444
(23)	Marketing		0	863			863	863	134,880		0.000	0.000	\$6.401
(24)	<u>Total Retail</u>	\$21,123	\$0	\$1,958	\$690	\$703	\$3,351	3,351	134,880		0	-	\$24.845
(25)	Total Customers x 12 months		---	134,880			134,880	134,880					
(26)	Unit Cost (\$/month)		---	\$14.519			\$14.519	\$14.519					
(27)	TOTAL	\$927,301	\$187,829	\$41,762	\$76,473	\$32,510	\$150,744	\$338,573			\$29.802	9.388	\$60.285
(28)	Unit Cost (cents/kW.h)		8.463	1.882	3.446	1.465	6.792	15.255					

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE		COSTS (Source Exh 6)							Unit Cost		
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold				
				Operating	Capital	Return	Total				Demand	Energy	Customer
Generation													
(1)	Usage (Energy)	\$51,210	\$24,964	\$2,479	\$3,659	\$1,797	\$7,935	\$32,900	358,568		---	9.175	---
(2)	Reliability (Demand)	20,308	\$3,444	1,370	2,084	713	4,166	7,610	638,846		\$11.912	---	---
(3)	Total Generation	\$71,517	\$28,408	\$3,848	\$5,743	\$2,510	\$12,101	\$40,510			\$11.912	9.175	\$0.000
(4)	MWh Sales		358,568	358,568	358,568	358,568	358,568	358,568					
(5)	MWh Energy Requirement		376,587										
(6)	kW 3 CP		137,482										
(7)	kW 12 NCP		638,846										
(8)	Unit Cost (cents/kW.h)		7.923	1.073	1.602	0.700	3.375	11.298					
Transmission/Distribution													
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	358,568		---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	358,568			0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	638,846		\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	19,726	0	747	1,382	692	2,821	2,821	638,846		\$4.416	---	---
(13)	Total Transmission	\$19,726	\$0	\$747	\$1,382	\$692	\$2,821	\$2,821			\$4.416	-	\$0.000
(14)	Delivery -- Dist. (Demand)	12,220	0	353	1,178	429	1,960	1,960	638,846		\$3.068	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240		---	---	\$37.082
(16)	Total Distribution	12,274	0	355	1,183	431	1,969	1,969			\$3.068	-	\$37.082
(17)	Total Transmission/Distribution	\$32,001	\$0	\$1,102	\$2,565	\$1,123	\$4,790	\$4,790			\$7.484	-	\$37.082
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568					
(19)	Unit Cost (cents/kW.h)		0.000	0.307	0.715	0.313	1.336	1.336					
Retail													
(20)	Customer -- Field		0	\$28			\$28	\$28	240		0.000	0.000	\$118.204
(21)	Customer -- Head Office	2,247	0	192	53	80	326	326	240		0.000	0.000	\$1,356.340
(22)	Total Customer	2,247	0	220	53	80	354	354	240		\$0.000	-	\$1,474.544
(23)	Marketing		0	60			60	60	240		0.000	0.000	\$250.712
(24)	Total Retail	\$2,247	\$0	\$281	\$53	\$80	\$414	414	240		0	-	\$1,725.256
(25)	Total Customers x 12 months		---	240			240	240					
(26)	Unit Cost (\$/month)		---	\$1,169.333			\$1,169.333	\$1,169.333					
(27)	TOTAL	\$105,765	\$28,408	\$5,231	\$8,361	\$3,714	\$17,305	\$45,713			\$19.396	9.175	\$1,762.338
(28)	Unit Cost (cents/kW.h)		7.923	1.459	2.332	1.036	4.826	12.749					

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : SMALL INDUSTRIAL

CLASS : SMALL INDUSTRIAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed						Unit Cost		
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$37,348	\$18,121	\$1,841	\$2,669	\$1,311	\$5,821	\$23,942	255,142	---	9.384	---
(2)	Reliability (Demand)	18,250	\$3,095	1,258	1,873	641	3,771	6,866	488,281	\$14.062	---	---
(3)	<u>Total Generation</u>	\$55,598	\$21,216	\$3,099	\$4,541	\$1,951	\$9,592	\$30,808		\$14.062	9.384	\$0.000
(4)	MWh Sales		255,142	255,142	255,142	255,142	255,142	255,142				
(5)	MWh Energy Requirement		274,652									
(6)	kW 3 CP		123,550									
(7)	kW 12 NCP		488,281									
(8)	Unit Cost (cents/kW.h)		8.315	1.215	1.780	0.765	3.759	12.075				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	255,142	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	255,142		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	488,281	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	17,727	0	677	1,242	622	2,541	2,541	488,281	\$5.204	---	---
(13)	<u>Total Transmission</u>	\$17,727	\$0	\$677	\$1,242	\$622	\$2,541	\$2,541		\$5.204	-	\$0.000
(14)	Delivery -- Dist. (Demand)	22,420	0	396	2,172	787	3,355	3,355	488,281	\$6.871	---	---
(15)	Delivery -- Dist. (Customer)	5,139	0	237	478	180	895	895	25,219	---	---	\$35.505
(16)	<u>Total Distribution</u>	27,559	0	633	2,650	967	4,250	4,250		\$6.871	-	\$35.505
(17)	<u>Total Transmission/Distribution</u>	\$45,286	\$0	\$1,310	\$3,892	\$1,590	\$6,791	\$6,791		\$12.075	-	\$35.505
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.513	1.525	0.623	2.662	2.662				
<u>Retail</u>												
(20)	Customer -- Field		0	\$115			\$115	\$115	25,219	0.000	0.000	\$4.559
(21)	Customer -- Head Office	2,736	0	107	101	88	295	295	25,219	0.000	0.000	\$11.713
(22)	<u>Total Customer</u>	2,736	0	222	101	88	410	410	25,219	\$0.000	-	\$16.272
(23)	Marketing		0	116			116	116	25,219	0.000	0.000	\$4.617
(24)	<u>Total Retail</u>	\$2,736	\$0	\$338	\$101	\$88	\$527	527	25,219	0	-	\$20.889
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost (\$/month)		---	\$13.403			\$13.403	\$13.403				
(27)	<u>TOTAL</u>	\$103,620	\$21,216	\$4,747	\$8,534	\$3,629	\$16,910	\$38,126		\$26.137	9.384	\$56.394
(28)	<u>Unit Cost (cents/kW.h)</u>		8.315	1.861	3.345	1.422	6.628	14.943				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : MEDIUM INDUSTRIAL												
		RATE BASE		COSTS (Source Exh 6)					Unit Cost			
		(Source Exh. 3)	Variable Fuel	Fixed				Units Sold	Unit Cost			
				Operating	Capital	Return	Total		Total Cost	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$63,631	\$30,911	\$3,081	\$4,547	\$2,233	\$9,861	\$40,772	438,585	---	9.296	---
(2)	Reliability (Demand)	23,459	\$3,978	1,582	2,407	823	4,813	8,791	694,524	\$12.658	---	---
(3)	<u>Total Generation</u>	\$87,090	\$34,890	\$4,663	\$6,954	\$3,057	\$14,674	\$49,563		\$12.658	9.296	\$0.000
(4)	MWh Sales		438,585	438,585	438,585	438,585	438,585	438,585				
(5)	MWh Energy Requirement		467,931									
(6)	kW 3 CP		158,818									
(7)	kW 12 NCP		694,524									
(8)	Unit Cost (cents/kW.h)		7.955	1.063	1.586	0.697	3.346	11.301				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	438,585	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	438,585		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	694,524	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	22,788	0	863	1,596	800	3,259	3,259	694,524	\$4.692	---	---
(13)	<u>Total Transmission</u>	\$22,788	\$0	\$863	\$1,596	\$800	\$3,259	\$3,259		\$4.692	-	\$0.000
(14)	Delivery -- Dist. (Demand)	25,127	0	476	2,432	882	3,790	3,790	694,524	\$5.457	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	\$34.306
(16)	<u>Total Distribution</u>	25,567	0	492	2,474	897	3,863	3,863		\$5.457	-	\$34.306
(17)	<u>Total Transmission/Distribution</u>	\$48,354	\$0	\$1,354	\$4,070	\$1,697	\$7,121	\$7,121		\$10.149	-	\$34.306
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.309	0.928	0.387	1.624	1.624				
<u>Retail</u>												
(20)	Customer -- Field		0	\$53			\$53	\$53	2,105	0.000	0.000	\$25.131
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	\$73.961
(22)	<u>Total Customer</u>	4,150	0	-40	101	148	209	209	2,105	\$0.000	-	\$99.092
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	\$41.960
(24)	<u>Total Retail</u>	\$4,150	\$0	\$49	\$101	\$148	\$297	297	2,105	0	-	\$141.052
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost (\$/month)		---	\$23.142			\$23.142	\$23.142				
(27)	<u>TOTAL</u>	\$139,595	\$34,890	\$6,066	\$11,124	\$4,902	\$22,092	\$56,981		\$22.807	9.296	\$175.358
(28)	<u>Unit Cost (cents/kW.h)</u>		7.955	1.383	2.536	1.118	5.037	12.992				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

CLASS : LARGE INDUSTRIAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
				Operating	Capital	Return	Total			Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$98,206	\$47,792	\$4,754	\$7,017	\$3,447	\$15,218	\$63,011	697,603	---	9.032	---
(2)	Reliability (Demand)	36,415	\$6,175	2,456	-7,429	1,278	-3,695	2,481	1,151,424	\$2.154	---	---
(3)	<u>Total Generation</u>	\$134,621	\$53,968	\$7,210	-\$411	\$4,725	\$11,524	\$65,491		\$2.154	9.032	\$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.736	1.034	-0.059	0.677	1.652	9.388				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	35,372	0	1,339	2,478	1,242	5,058	5,058	1,151,424	\$4.393	---	---
(13)	<u>Total Transmission</u>	\$35,372	\$0	\$1,339	\$2,478	\$1,242	\$5,058	\$5,058		\$4.393	-	\$0.000
(14)	Delivery -- Dist. (Demand)	10,712	0	292	1,033	376	1,701	1,701	1,151,424	\$1.478	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	\$35.521
(16)	<u>Total Distribution</u>	10,808	0	295	1,042	379	1,717	1,716.85		\$1.478	-	\$35.521
(17)	<u>Total Transmission/Distribution</u>	\$46,180	\$0	\$1,634	\$3,520	\$1,621	\$6,775	\$6,775		\$5.871	-	\$35.521
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.234	0.505	0.232	0.971	0.971				
<u>Retail</u>												
(20)	Customer -- Field		0	\$50			\$50	\$50	434	0.000	0.000	\$115.754
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	\$1,287.589
(22)	<u>Total Customer</u>	4,119	0	364	97	147	609	609	434	\$0.000	-	\$1,403.343
(23)	Marketing		0	92			92	92	434	0.000	0.000	\$211.604
(24)	<u>Total Retail</u>	\$4,119	\$0	\$456	\$97	\$147	\$701	701	434	0	-	\$1,614.947
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost (\$/month)		---	\$1,051.432			\$1,051.432	\$1,051.432				
(27)	<u>TOTAL</u>	\$184,920	\$53,968	\$9,301	\$3,206	\$6,493	\$19,000	\$72,968		\$8.025	9.032	\$1,650.468
(28)	<u>Unit Cost (cents/kW.h)</u>		7.736	1.333	0.460	0.931	2.724	10.460				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : PHP

		RATE BASE		COSTS (Source Exh 6)							Unit Cost		
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold				
				Operating	Capital	Return	Total				Demand	Energy	Customer
Generation													
(1)	Usage (Energy)	\$112,866	\$54,977	\$5,463	\$8,065	\$3,962	\$17,490	\$72,467	810,547		---	8.941	---
(2)	Reliability (Demand)	30,019	\$5,091	\$2,024	-3,892	1,054	-813	4,277	2,205,388		\$1.940	---	---
(3)	Total Generation	\$142,885	\$60,068	\$7,488	\$4,173	\$5,015	\$16,676	\$76,745			\$1.940	8.941	\$0.000
(4)	MWh Sales		810,547	810,547	810,547	810,547	810,547	810,547					
(5)	MWh Energy Requirement		829,996										
(6)	kW 3 CP		203,227										
(7)	kW 12 NCP		2,205,388										
(8)	Unit Cost (cents/kW.h)		7.411	0.924	0.515	0.619	2.057	9.468					
Transmission/Distribution													
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	810,547		---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	810,547			0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388		\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	29,160	0	1,104	2,042	1,023	4,170	4,170	2,205,388		\$1.891	---	---
(13)	Total Transmission	\$29,160	\$0	\$1,104	\$2,042	\$1,023	\$4,170	\$4,170			\$1.891	-	\$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388		\$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12		---	---	\$25.306
(16)	Total Distribution	2	0	0	0	0	0	0			\$0.000	-	\$25.306
(17)	Total Transmission/Distribution	\$29,162	\$0	\$1,104	\$2,043	\$1,024	\$4,170	\$4,170			\$1.891	-	\$25.306
(18)	kW.h Sold		0	810,547	810,547	810,547	810,547	810,547					
(19)	Unit Cost (cents/kW.h)		NA	0.136	0.252	0.126	0.515	0.515					
Retail													
(20)	Customer -- Field		0	\$42			\$42	\$42	12		0.000	0.000	\$3,530.835
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12		0.000	0.000	-\$562.085
(22)	Total Customer	0	0	36	0	0	36	36	12		\$0.000	-	\$2,968.750
(23)	Marketing		0	80			80	80	12		0.000	0.000	\$6,660.393
(24)	Total Retail	\$0	\$0	\$116	\$0	\$0	\$116	116	12		0	-	\$0.000
(25)	Total Customers x 12 months		---	12			12	12					
(26)	Unit Cost (\$/month)		---	\$9,627.667			\$9,627.667	\$9,627.667					
(27)	TOTAL	\$172,046	\$60,068	\$8,707	\$6,216	\$6,039	\$20,962	\$81,030			\$3.831	8.941	\$25.306
(28)	Unit Cost (cents/kW.h)		7.411	1.074	0.767	0.745	2.586	9.997					

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : MUNICIPAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
			Operating	Capital	Return	Total	Demand			Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$17,481	\$8,374	\$847	\$1,249	\$614	\$2,710	\$11,084	124,528	---	8.901	---
(2)	Reliability (Demand)	13,875	\$2,359	936	1,424	487	2,846	5,205	288,787	\$18.023	---	---
(3)	<u>Total Generation</u>	\$31,355	\$10,733	\$1,783	\$2,673	\$1,101	\$5,556	\$16,289		\$18.023	8.901	\$0.000
(4)	MWh Sales		124,528	124,528	124,528	124,528	124,528	124,528				
(5)	MWh Energy Requirement		128,550									
(6)	kW 3 CP		93,931									
(7)	kW 12 NCP		288,787									
(8)	Unit Cost (cents/kW.h)		8.619	1.432	2.146	0.884	4.462	13.080				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,477	0	510	944	473	1,927	1,927	288,787	\$6.674	---	---
(13)	<u>Total Transmission</u>	\$13,477	\$0	\$510	\$944	\$473	\$1,927	\$1,927		\$6.674	-	\$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	\$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	\$38.147
(16)	<u>Total Distribution</u>	2,908	0	84	280	102	466	466		\$1.613	-	\$38.147
(17)	<u>Total Transmission/Distribution</u>	\$16,385	\$0	\$594	\$1,224	\$575	\$2,394	\$2,394		\$8.287	-	\$38.147
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.477	0.983	0.462	1.922	1.922				
<u>Retail</u>												
(20)	Customer -- Field		0	\$1			\$1	\$1	12	0.000	0.000	\$102.531
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	\$13,965.494
(22)	<u>Total Customer</u>	773	0	123	18	28	169	169	12	\$0.000	-	\$14,068.025
(23)	Marketing		0	7			7	7	12	0.000	0.000	\$567.611
(24)	<u>Total Retail</u>	\$773	\$0	\$130	\$18	\$28	\$176	176	12	0	-	\$14,635.636
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost (\$/month)		---	\$10,818.695			\$10,818.695	\$10,818.695				
(27)	<u>TOTAL</u>	\$48,513	\$10,733	\$2,507	\$3,915	\$1,703	\$8,125	\$18,858		\$26.310	8.901	\$14,673.783
(28)	<u>Unit Cost (cents/kW.h)</u>		8.619	2.013	3.144	1.368	6.525	15.144				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

CLASS : UNMETERED		RATE BASE		COSTS (Source Exh 6)								
		Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost			
			Operating	Capital	Return	Total			Demand	Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$11,324	\$5,518	\$548	\$809	\$397	\$1,755	\$7,273	77,000	---	9.445	---
(2)	Reliability (Demand)	4,656	\$790	314	478	163	955	1,745	206,936	\$8.431	---	---
(3)	<u>Total Generation</u>	\$15,980	\$6,308	\$862	\$1,287	\$561	\$2,710	\$9,018		\$8.431	9.445	\$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,275									
(6)	kW 3 CP		31,520									
(7)	kW 12 NCP		206,936									
(8)	Unit Cost (cents/kW.h)		8.192	1.120	1.671	0.728	3.519	11.711				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	77,000	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	77,000		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	206,936	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	4,523	0	171	317	159	647	647	206,936	\$3.125	---	---
(13)	<u>Total Transmission</u>	\$4,523	\$0	\$171	\$317	\$159	\$647	\$647		\$3.125	-	\$0.000
(14)	Delivery -- Dist. (Demand)	45,154	0	963	6,553	1,585	9,100	9,100	206,936	\$43.976	---	---
(15)	Delivery -- Dist. (Customer)	12,170	0	941	1,103	427	2,471	2,471	118,832	---	---	\$20.792
(16)	<u>Total Distribution</u>	57,325	0	1,903	7,655	2,012	11,571	11,571		\$43.976	-	\$20.792
(17)	<u>Total Transmission/Distribution</u>	\$61,847	\$0	\$2,075	\$7,972	\$2,171	\$12,218	\$12,218		\$47.101	-	\$20.792
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.694	10.354	2.819	15.867	15.867				
<u>Retail</u>												
(20)	Customer -- Field		0	\$481			\$481	\$481	118,832	0.000	0.000	\$4.046
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-\$0.490
(22)	<u>Total Customer</u>	1,504	0	235	134	54	423	423	118,832	\$0.000	-	\$3.556
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	\$3.819
(24)	<u>Total Retail</u>	\$1,504	\$0	\$689	\$134	\$54	\$876	876	118,832	0	-	\$7.375
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost (\$/month)		---	\$5.795			\$5.795	\$5.795				
(27)	<u>TOTAL</u>	\$79,331	\$6,308	\$3,625	\$9,393	\$2,786	\$15,804	\$22,112		\$55.532	9.445	\$28.167
(28)	<u>Unit Cost (cents/kW.h)</u>		8.192	4.708	12.199	3.618	20.525	28.717				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

CLASS : TOTAL COMPANY		RATE BASE		COSTS (Source Exh 6)								
		Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost			
			Operating	Capital	Return	Total			Demand	Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$1,537,126	\$741,930.774	\$75,193	\$109,836	\$53,952	\$238,982	\$980,913	10,548,590	---	9.299	---
(2)	Reliability (Demand)	1,001,086	\$169,774.420	68,124	84,585	35,138	187,847	357,621	22,327,201	\$16.017	---	---
(3)	<u>Total Generation</u>	\$2,538,213	\$911,705.194	\$143,317	\$194,422	\$89,090	\$426,829	\$1,338,534		\$16.017	9.299	\$0.000
(4)	MWh Sales		10,548,590	10,548,590	10,548,590	10,548,590	10,548,590	10,548,590				
(5)	MWh Energy Requirement		11,303,785									
(6)	kW 3 CP		9,225,751									
(7)	kW 12 NCP		22,327,201									
(8)	Unit Cost (cents/kW.h)		8.643	1.359	1.843	0.845	4.046	12.689				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	10,548,590	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,548,590		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,327,201	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	972,420	0	36,954	68,110	34,131	139,195	139,195	22,327,201	\$6.234	---	---
(13)	<u>Total Transmission</u>	\$972,420	\$0	\$36,954	\$68,110	\$34,131	\$139,195	\$139,195		\$6.234	-	\$0.000
(14)	Delivery -- Dist. (Demand)	1,059,509	0	19,085	104,792	37,188	161,065	161,065	22,327,201	\$7.214	---	---
(15)	Delivery -- Dist. (Customer)	812,326	0	53,134	74,344	28,512	155,990	155,990	6,478,160	---	---	\$24.079
(16)	<u>Total Distribution</u>	1,871,835	0	72,219	179,136	65,700	317,056	317,056		\$7.214	-	\$24.079
(17)	<u>Total Transmission/Distribution</u>	\$2,844,254	\$0	\$109,173	\$247,245	\$99,832	\$456,250	\$456,250		\$13.448	-	\$24.079
(18)	kW.h Sold		---	10,548,590	10,548,590	10,548,590	10,548,590	10,548,590				
(19)	Unit Cost (cents/kW.h)		---	1.035	2.344	0.946	4.325	4.325				
<u>Retail</u>												
(20)	Customer -- Field		0	\$6,498	0	0	\$6,498	\$6,498	6,478,160	0.000	0.000	\$1.003
(21)	Customer -- Head Office	206,870	0	2,547	11,437	7,261	21,246	21,246	6,478,160	0.000	0.000	\$3.280
(22)	<u>Total Customer</u>	206,870	0	9,045	11,437	7,261	27,744	27,744	6,478,160	\$0.000	-	\$4.283
(23)	Marketing		0	13,495	0	0	13,495	13,495	6,478,160	0.000	0.000	\$2.083
(24)	<u>Total Retail</u>	\$206,870	\$0	\$22,540	\$11,437	\$7,261	\$41,239	41,239	6,478,160	0	-	\$6.366
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost (\$/month)		---	\$3.479			\$3.479	\$3.479				
(27)	<u>TOTAL</u>	\$5,589,337	\$911,705.194	\$275,031	\$453,105	\$196,183	\$924,318	\$1,836,023		\$29.465	9.299	\$30.445
(28)	<u>Unit Cost (cents/kW.h)</u>		8.643	2.607	4.295	1.860	8.762	17.405				

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

(1)

REVENUE

(1)	ELECTRIC REVENUE	
(2)	FULLY ALLOCATED RATE CLASSES (ATL)	
(3)	DOMESTIC	\$1,064,337
(4)	SMALL GENERAL	68,764
(5)	GENERAL	353,399
(6)	LARGE GENERAL	47,715
(7)	SMALL INDUSTRIAL	39,796
(8)	MEDIUM INDUSTRIAL	59,476
(9)	LARGE INDUSTRIAL	76,163
(10)	PHP	84,579
(11)	MUNICIPAL	19,684
(12)	UNMETERED	<u>22,112</u>
(13)	SUB-TOTAL	1,836,023
(14)	FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)	
(15)	SHORE POWER	
(16)	GEN.REPL./LOAD FOLL	
(17)	ELIADC	
(18)	BUTU	
(19)	SPILL	
(20)	REAL TIME PRICING	
(21)	OATT	
(22)	EBS	
(23)	RTT	
(24)	SGR	
(25)	TOTAL	37,638
(26)		
(26)	EXPORT SALES	<u>0.0</u>
(27)	TOTAL ELECTRIC REVENUE	1,873,661
(28)	NON-ELECTRIC REVENUE	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMO	3,494
(31)	NSF	159
(32)	RETAIL SALES	1,491
(33)	WIRING INSPECTIONS	7,253
(34)	POLE SERVICES	16,364
(35)	STEAM AND ASH SALES	5,018
(36)	AMI OPT OUT CHARGE	831
(37)	OTHER REVENUE	<u>4,496</u>
(38)	TOTAL	44,848.6
(39)	TOTAL REVENUE	1,918,510
(40)	TOTAL OPERATING EXPENSES	<u>\$1,717,212</u>
(41)	RETAINED EARNINGS	\$201,298

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-4
(13) MW.h GEN. & PURCH.	11,303,785	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	829,996	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,303,785	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	829,996	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1B
(17) AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	POLE&WIRE INV.-DMD.	\$209,262	\$141,071	\$7,748	\$41,081	\$3,667	\$4,535	\$5,393	\$2,973	\$0	\$872	\$1,923	
(2)	% RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3)	POLE&WIRE INV.-CUST.	\$425,331	\$385,285	\$21,625	\$8,857	\$9	\$1,656	\$80	\$13	\$0	\$0	\$7,804	
(4)	% RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5)	SUBST.,POLE&WIRE-DMD.	\$393,210	\$262,605	\$14,368	\$76,610	\$8,153	\$8,439	\$10,363	\$7,154	\$0	\$1,938	\$3,579	
(6)	% RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7)	SUBST.,POLE&WIRE-CUST.	\$425,331	\$385,285	\$21,625	\$8,857	\$9	\$1,656	\$80	\$13	\$0	\$0	\$7,804	
(8)	% RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9)	SUBST. INVEST.-DMD.	\$183,948	\$121,533	\$6,620	\$35,530	\$4,486	\$3,903	\$4,971	\$4,181	\$0	\$1,067	\$1,657	
(10)	% RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11)	METER INVEST.-CUST	\$70,426	\$59,182	\$3,758	\$5,958	\$34	\$1,161	\$265	\$64	\$2	\$2	\$0	
(12)	% RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13)	DEMAND - GEN. PLANT	\$847,281	\$544,308	\$27,787	\$150,786	\$17,188	\$15,446	\$19,855	\$30,820	\$25,407	\$11,743	\$3,941	
(14)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-7
(15)	DEMAND - TRANS. PLT. - HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16)	% RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17)	DEMAND - TRANS. PLT. - EHV	\$837,387	\$537,952	\$27,462	\$149,026	\$16,987	\$15,266	\$19,623	\$30,460	\$25,110	\$11,606	\$3,895	
(18)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-8B
(19)	DEMAND - DIST. PLANT	\$862,966	\$590,189	\$32,502	\$170,515	\$10,236	\$18,898	\$21,164	\$8,982	\$0	\$2,434	\$8,045	
(20)	% RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21)	DEMAND - DIST. PLANT	\$35,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,211	
(22)	% RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23)	ENERGY - GEN. PLANT	\$1,025,082	\$511,896	\$34,670	\$217,055	\$34,151	\$24,907	\$42,434	\$65,492	\$75,268	\$11,658	\$7,552	
(24)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-10
(25)	ENERGY - TRANS. PLT. - HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(26)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11A
(27)	ENERGY - TRANS. PLT. - EHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(28)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29)	CUSTOMER - DIST. PLANT	\$652,012	\$582,229	\$33,116	\$22,314	\$45	\$4,219	\$364	\$80	\$2	\$2	\$9,640	
(30)	% RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31)	CUSTOMER - RETAIL PLANT	\$652,012	\$582,229	\$33,116	\$22,314	\$45	\$4,219	\$364	\$80	\$2	\$2	\$9,640	
(32)	% RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33)	TOT.RATE BASE-DMD. (GEN.)	\$1,001,086	\$643,116	\$32,831	\$178,158	\$20,308	\$18,250	\$23,459	\$36,415	\$30,019	\$13,875	\$4,656	
(34)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-14
(35)	TOT.RATE BASE-DMD. (HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(36)	% RESPONSIBILITY	100.00%	64.48%	3.29%	17.86%	2.04%	1.83%	2.35%	3.65%	2.64%	1.39%	0.47%	P-15A
(37)	TOT.RATE BASE-DMD. (EHV)	\$972,420	\$624,699	\$31,891	\$173,057	\$19,726	\$17,727	\$22,788	\$35,372	\$29,160	\$13,477	\$4,523	
(38)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-15B
(39)	TOT.RATE BASE-DMD. (DIST.) Non Streetlight	\$1,024,298	\$700,121	\$38,555	\$202,295	\$12,220	\$22,420	\$25,127	\$10,712	\$0	\$2,905	\$9,943	
(40)	% RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41)	TOT.RATE BASE-DMD. (DIST.) Streetlight	\$35,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,211	
(42)	% RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43)	TOT.RATE BASE-ENG. (GEN.)	\$1,537,126	\$767,596	\$51,988	\$325,478	\$51,210	\$37,348	\$63,631	\$98,206	\$112,866	\$17,481	\$11,324	
(44)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-17

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NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	\$138,723	\$124,512	\$7,060	\$4,063	\$7	\$759	\$59	\$12	\$0	\$0	\$2,249	
(2) % RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	\$43,098	\$33,219	\$2,576	\$3,958	\$439	\$552	\$542	\$722	\$106	\$174	\$811	
(4) % RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	\$461,958	\$0	\$68,764	\$353,399	\$0	\$39,796	\$0	\$0	\$0	\$0	\$0	
(9) % RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	\$461,958	\$0	\$68,764	\$353,399		\$39,796	\$0	\$0	\$0	\$0	\$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1) LABOUR O&M excluding HR, IT, PR, OTHER and direct	199,101	85,255	23,196	57,559	33,090	-	
(2) % RESPONSIBILITY	100.00%	42.82%	11.65%	28.91%	16.62%	0.00%	F - 1
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,711,884	1,270,972	124,916	289,681	26,315	-	
(4) % RESPONSIBILITY	100.00%	74.24%	7.30%	16.92%	1.54%	0.00%	F - 2
(5) NET PLANT IN SERVICE	4,956,569	2,235,203	924,300	1,754,082	42,983		
(6) % RESPONSIBILITY	100.00%	45.1%	18.6%	35.4%	0.9%	0.0%	F - 3
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,850,340	2,235,203	388,206	183,948	\$42,983.28		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.4%	13.6%	6.5%	1.5%	0.0%	
(10) INSURANCE PREMIUM	9,648	7,566	1,314	623	145	-	
(11) COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12) SUBTOTAL	11,405	8,005	1,753	1,062	585	-	
(13) % RESPONSIBILITY	100.00%	70.19%	15.37%	9.31%	5.13%	0.00%	F - 4
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		F - 5

(15)
(16) FUNCTIONAL AREA Before Corporate Groups

	O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS						LABOUR-RELATED O&M EXPENSES BY FUNCTIONAL AREAS				
	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL		PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17) GENERATION	67,440	19,064	86,504.2	0.780	86,504	0	0	0	86,504		67,440	0	0	0	67,440
(18) TRANSMISSION	20,592	2,952	23,543.7	0.875	0	23,544	0	0	23,544		0	20,592	0	0	20,592
(19) DISTRIBUTION	54,009	9,492	63,500.5	0.851	0	0	63,501	0	63,501		0	0	54,009	0	54,009
(20) RETAIL	31,101	-3,925	27,176.1	1.144	0	0	0	27,176	27,176		0	0	0	31,101	31,101
(21) SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,504	23,544	63,501	27,176	200,724.5		67,440	20,592	54,009	31,101	173,140.9
(22) CORPORATE GROUPS															
(23) EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,343	132	306	28	1,808.4		946	93	216	20	1,274
(24) CORP. SECRETARY	0	11,405	11,405.2	-	8,005	1,753	1,062	585	11,405.2		0	0	0	0	0
(25) LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,744	368	853	78	5,043.0		1,397	137	318	29	1,882
(26) EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,620	461	1,109	576	3,766.6		751	214	514	267	1,746
(27) REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,895	678	1,572	143	9,287.4		1,699	167	387	35	2,289
(28) FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,119	668	1,458	105	7,350.5		2,737	357	780	56	3,930
(29) PROCUREMENT	7,399	4,885	12,283.6	0.602	3,071	3,071	3,071	3,071	12,283.6		1,850	1,850	1,850	1,850	7,399
(30) IT	19,233	26,816	46,048.8	0.418	19,718	5,365	13,313	7,653	46,048.8		8,235	2,241	5,560	3,196	19,233
(31) HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,710	1,282	3,180	1,828	11,000.2		2,702	735	1,824	1,049	6,309
(32) TOTAL	44,061	63,933	107,993.6	0.408	54,225	13,777	25,924	14,067	107,993.6		20,317	5,794	11,449	6,502	44,061
(33) GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6		9,186	0	0	0	9,186
(34) OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,159	860	2,133	1,226	7,377.5		6,277	1,708	4,238	2,437	14,660
(35) SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,294	14,637	28,057	15,293	127,280.8		35,781	7,502	15,687	8,938	67,908
(36) GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,798	38,181	91,558	42,469	328,005.3		103,220	28,093	69,696	40,039	241,048

(37) GENERALPROPERTY DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,592	54,009	0	0		
(38) % RESPONSIBILITY	100%	0%	28%	72%	0%	0%	F - 6	
(38) GENERALPROPERTY DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,387,576	0	837,387	1,550,189	0	0		
(39) % RESPONSIBILITY	100%	0%	35%	65%	0%	0%	F - 7	
(39) GENERALPROPERTY NON- FUNCTIONIALIZED	307,293	143,498	57,447	106,348	0	0		
(40) % RESPONSIBILITY	100%	47%	19%	35%	0%	0%	F - 8	

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR JANUARY 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	650,516	8.70%	707,116	1,567,908	83.9%	1,315,928	14.13%	1,501,844	63.28%
(2) SMALL GENERAL	39,647	8.65%	43,075	87,055	78.7%	68,512	12.39%	76,999	75.19%
(3) GENERAL	225,608	8.33%	244,403	470,705	82.7%	389,273	11.13%	432,607	75.93%
(4) GENERAL LARGE	29,782	5.37%	31,382	51,003	86.5%	44,117	6.83%	47,132	89.49%
(5) SMALL INDUSTRIAL	24,342	8.14%	26,324	51,659	70.4%	36,368	13.96%	41,444	85.37%
(6) MEDIUM INDUSTRIAL	37,761	7.14%	40,457	69,240	81.6%	56,500	10.86%	62,638	86.81%
(7) LARGE INDUSTRIAL	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) PHP	53,616	2.57%	54,994	193,183	33.7%	65,000	4.29%	67,790	109.04%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	<u>6,586</u>	8.69%	<u>7,158</u>	<u>16,774</u>	65.0%	<u>10,903</u>	14.13%	<u>12,443</u>	77.32%
(11) SUB-TOTAL	1,143,157	7.86%	1,232,987	2,631,643	79.6%	2,094,930	12.51%	2,356,954	70.31%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	10,986	17.0%	11,335	89,676	182.9%	53,819	18.52%	56,516	0.00%
(18) TOTAL Bfr EXPORT	1,154,142	7.81%	1,244,322	2,721,319.78	78.96%	2,148,748	12.32%	2,413,470	69.3%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,154,142	7.81%	1,244,322	2,721,320	78.96%	2,148,748	12.32%	2,413,470	69.3%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR FEBRUARY 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) PHP	47,174	2.56%	48,380	188,859	34.4%	65,000	4.02%	67,612	106.48%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	<u>6,343</u>	8.64%	<u>6,891</u>	<u>16,063</u>	25.0%	<u>4,016</u>	13.23%	<u>4,547</u>	225.53%
(11) SUB-TOTAL	1,058,068	7.8%	1,141,031	2,407,553	85.2%	2,051,003	11.66%	2,290,115	74.14%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	10,019	16.9%	10,341	94,092	175.2%	60,909	17.97%	63,763	0.00%
(18) TOTAL Bfr EXPORT	1,068,087	7.8%	1,151,372	2,501,644.97	84.4%	2,111,912	11.46%	2,353,879	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,068,087	7.8%	1,151,372	2,501,645	84.4%	2,111,912	11.46%	2,353,879	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MARCH 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	575,444	8.74%	625,765	1,226,893	87.4%	1,072,148	10.95%	1,189,517	70.71%
(2) SMALL GENERAL	36,030	8.69%	39,162	71,125	86.9%	61,807	9.60%	67,740	77.70%
(3) GENERAL	213,252	8.37%	231,109	365,338	92.5%	337,938	8.63%	367,087	84.62%
(4) GENERAL LARGE	29,309	5.40%	30,892	49,095	91.0%	44,676	5.30%	47,042	88.26%
(5) SMALL INDUSTRIAL	22,146	8.18%	23,958	35,994	90.5%	32,575	10.82%	36,098	89.21%
(6) MEDIUM INDUSTRIAL	37,155	7.17%	39,820	48,345	92.7%	44,816	8.42%	48,588	110.15%
(7) LARGE INDUSTRIAL	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) PHP	73,037	2.58%	74,923	199,370	67.7%	135,000	3.33%	139,489	72.19%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	<u>6,356</u>	8.73%	<u>6,912</u>	<u>14,297</u>	11.0%	<u>1,573</u>	10.95%	<u>1,745</u>	532.42%
(11) SUB-TOTAL	1,061,038	7.8%	1,143,391	2,128,880	86.2%	1,834,051	9.32%	2,005,063	76.65%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	6,369	17.0%	6,584	89,204	178.7%	60,139	16.58%	62,593	0.00%
(18) TOTAL Bfr EXPORT	1,067,407	7.7%	1,149,975	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,067,407	7.7%	1,149,975	2,218,084	85.4%	1,894,191	9.16%	2,067,656	75%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR APRIL 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) PHP	69,965	2.42%	71,657	193,186	69.9%	135,000	2.92%	138,942	71.63%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	<u>6,257</u>	8.18%	<u>6,769</u>	<u>17,780</u>	11.0%	<u>1,956</u>	9.61%	<u>2,144</u>	438.56%
(11) SUB-TOTAL	865,202	7.1%	926,921	1,855,297	84.4%	1,566,369	8.06%	1,692,632	76.06%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	11,281	16.2%	11,623	73,291	200.6%	48,832	15.77%	50,740	0.00%
(18) TOTAL Bfr EXPORT	876,483	7.1%	938,544	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	876,483	7.1%	938,544	1,928,587	83.8%	1,615,201	7.94%	1,743,372	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MAY 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) PHP	70,262	2.35%	71,917	166,302	81.2%	135,000	2.64%	138,566	69.76%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	<u>6,609</u>	7.96%	<u>7,135</u>	<u>21,371</u>	11.0%	<u>2,351</u>	8.70%	<u>2,555</u>	375.33%
(11) SUB-TOTAL	773,269	6.8%	825,957	1,629,641	82.4%	1,343,472	7.09%	1,438,756	77.16%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	13,359	15.9%	13,748	71,044	255.5%	43,893	15.22%	45,553	0.00%
(18) TOTAL Bfr EXPORT	786,627	6.7%	839,705	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,627	6.7%	839,705	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR JUNE 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) PHP	64,416	2.34%	65,921	159,996	84.4%	135,000	2.24%	138,028	66.33%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	<u>6,407</u>	7.90%	<u>6,913</u>	<u>19,660</u>	11.0%	<u>2,163</u>	7.38%	2,322	413.46%
(11) SUB-TOTAL	704,805	6.7%	751,956	1,378,885	90.4%	1,246,127	5.86%	1,319,151	79.17%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	16,321	15.9%	16,783	78,397	329.4%	55,267	14.42%	57,035	0.00%
(18) TOTAL Bfr EXPORT	721,126	6.6%	768,740	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	721,126	6.6%	768,740	1,457,282	89.3%	1,301,394	5.75%	1,376,186	78%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR JULY 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	319,746	7.69%	344,330	650,001	90.3%	587,067	8.34%	636,042	72.76%
(2) SMALL GENERAL	26,458	7.64%	28,480	59,024	78.3%	46,216	7.31%	49,596	77.18%
(3) GENERAL	178,814	7.36%	191,978	328,955	87.1%	286,520	6.57%	305,354	84.50%
(4) GENERAL LARGE	34,480	4.75%	36,118	62,748	82.5%	51,767	4.04%	53,856	90.14%
(5) SMALL INDUSTRIAL	22,427	7.19%	24,040	43,428	77.7%	33,744	8.24%	36,525	88.47%
(6) MEDIUM INDUSTRIAL	38,399	6.31%	40,822	61,157	86.9%	53,145	6.42%	56,555	97.02%
(7) LARGE INDUSTRIAL	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) PHP	75,811	2.27%	77,533	157,840	85.5%	135,000	2.53%	138,421	75.29%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	<u>6,428</u>	7.68%	<u>6,922</u>	<u>21,350</u>	11.0%	<u>2,349</u>	8.34%	<u>2,544</u>	365.64%
(11) SUB-TOTAL	769,382	6.5%	819,242	1,501,354	86.5%	1,299,074	6.65%	1,385,492	79.48%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	18,575	15.5%	19,085	74,444	257.5%	46,181	15.00%	47,859	0.00%
(18) TOTAL Bfr EXPORT	787,957	6.4%	838,327	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	79%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	787,957	6.4%	838,327	1,575,799	85.4%	1,345,255	6.55%	1,433,351	79%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR AUGUST 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	321,630	7.30%	345,113	652,755	99.9%	652,308	8.56%	708,174	65.50%
(2) SMALL GENERAL	26,087	7.26%	27,980	55,955	71.6%	40,064	7.51%	43,072	87.31%
(3) GENERAL	177,554	6.99%	189,967	311,087	83.7%	260,380	6.75%	277,951	91.86%
(4) GENERAL LARGE	33,443	4.51%	34,951	60,308	81.5%	49,151	4.14%	51,187	91.78%
(5) SMALL INDUSTRIAL	20,183	6.83%	21,562	39,098	70.5%	27,564	8.46%	29,897	96.94%
(6) MEDIUM INDUSTRIAL	35,850	5.99%	37,997	53,552	75.6%	40,485	6.59%	43,151	118.35%
(7) LARGE INDUSTRIAL	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) PHP	70,262	2.16%	71,778	160,315	84.2%	135,000	2.60%	138,512	69.65%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	<u>6,154</u>	7.29%	<u>6,602</u>	<u>17,797</u>	11.0%	<u>1,958</u>	8.56%	<u>2,125</u>	417.54%
(11) SUB-TOTAL	763,199	6.2%	810,241	1,473,261	88.6%	1,304,576	6.93%	1,394,972	78.07%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	23,705	15.0%	24,317	71,741	343.9%	47,553	15.14%	49,293	0.00%
(18) TOTAL Bfr EXPORT	786,904	6.1%	834,559	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,904	6.1%	834,559	1,545,001	87.5%	1,352,128	6.81%	1,444,266	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR SEPTEMBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	276,088	7.82%	297,673	576,378	93.5%	539,018	8.41%	584,352	70.75%
(2) SMALL GENERAL	23,021	7.77%	24,810	53,433	81.7%	43,655	7.37%	46,874	73.51%
(3) GENERAL	160,629	7.49%	172,653	318,158	90.2%	286,978	6.63%	305,996	78.37%
(4) GENERAL LARGE	31,515	4.83%	33,037	57,687	90.5%	52,207	4.07%	54,331	84.45%
(5) SMALL INDUSTRIAL	18,449	7.32%	19,799	38,505	74.1%	28,532	8.31%	30,903	88.98%
(6) MEDIUM INDUSTRIAL	35,276	6.41%	37,539	59,746	85.1%	50,844	6.47%	54,132	96.31%
(7) LARGE INDUSTRIAL	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) PHP	75,514	2.31%	77,257	197,774	68.3%	135,000	2.55%	138,449	77.50%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	<u>6,717</u>	7.81%	<u>7,242</u>	<u>18,478</u>	11.0%	<u>2,033</u>	8.41%	<u>2,203</u>	456.46%
(11) SUB-TOTAL	694,916	6.5%	739,985	1,440,516	86.9%	1,251,238	6.61%	1,333,903	77.05%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	19,510	15.7%	20,050	70,659	334.4%	47,779	15.04%	49,506	0.00%
(18) TOTAL Bfr EXPORT	714,426	6.4%	760,035	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,426	6.4%	760,035	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR OCTOBER 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) PHP	81,360	2.36%	83,278	194,969	69.2%	135,000	2.82%	138,804	80.64%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	<u>6,099</u>	7.97%	<u>6,586</u>	<u>13,522</u>	11.0%	<u>1,487</u>	9.28%	<u>1,625</u>	544.59%
(11) SUB-TOTAL	765,200	6.7%	816,386	1,576,984	87.4%	1,377,967	7.52%	1,481,593	74.06%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	14,170	16.0%	14,573	74,351	288.8%	52,063	15.57%	54,019	0.00%
(18) TOTAL Bfr EXPORT	779,370	6.6%	830,959	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,370	6.6%	830,959	1,651,334	86.6%	1,430,031	7.38%	1,535,612	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR NOVEMBER 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) PHP	72,739	2.54%	74,586	195,551	69.0%	135,000	3.57%	139,826	74.09%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	<u>6,955</u>	8.59%	<u>7,553</u>	<u>17,133</u>	100.0%	<u>17,133</u>	11.77%	<u>19,149</u>	54.78%
(11) SUB-TOTAL	890,613	7.4%	956,809	2,063,850	82.0%	1,692,010	9.85%	1,858,719	71.50%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	11,824	16.8%	12,183	82,926	248.9%	52,029	17.08%	54,325	0.00%
(18) TOTAL Bfr EXPORT	902,437	7.4%	968,991	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	902,437	7.4%	968,991	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR DECEMBER 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) PHP	56,390	2.45%	57,772	198,043	32.8%	65,000	4.35%	67,825	114.49%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	<u>6,087</u>	8.29%	<u>6,592</u>	<u>12,711</u>	100.0%	<u>12,711</u>	14.31%	<u>14,529</u>	60.98%
(11) SUB-TOTAL	1,059,742	7.5%	1,138,878	2,239,337	84.4%	1,889,859	12.72%	2,130,200	71.86%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	13,254	16.4%	13,650	82,065	271.3%	55,591	18.63%	58,391	0.00%
(18) TOTAL Bfr EXPORT	1,072,995	7.4%	1,152,528	2,321,402.28	83.8%	1,945,450	12.50%	2,188,591	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,072,995	7.4%	1,152,528	2,321,402	83.8%	1,945,450	12.50%	2,188,591	71%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP KW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	64.2%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.3%
(3) GENERAL	2,219,406	7.8%	2,393,511	470,705	82.7%	389,273	11.1%	432,607	63.16%	1,206,116	17.8%
(4) GENERAL LARGE	358,568	5.0%	376,587	62,748	70.3%	44,117	6.8%	47,132	91.21%	137,482	2.0%
(5) SMALL INDUSTRIAL	255,142	7.7%	274,652	51,659	70.4%	36,368	14.0%	41,444	75.65%	123,550	1.8%
(6) MEDIUM INDUSTRIAL	438,585	6.7%	467,931	69,240	81.6%	56,500	10.9%	62,638	85.28%	158,818	2.3%
(7) LARGE INDUSTRIAL	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.6%
(8) PHP	810,547	2.4%	829,996	199,370	32.6%	65,000	4.3%	67,790	139.77%	203,227	3.0%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	<u>77,000</u>	8.2%	<u>83,275</u>	<u>21,371</u>	51.0%	<u>10,903</u>	14.1%	<u>12,443</u>	76.40%	<u>31,520</u>	0.5%
(11) SUB-TOTAL	10,548,590	7.2%	11,303,785	2,667,050	78.6%	2,094,930	12.5%	2,356,954	54.74804%	6,777,270	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	<u>155,071</u>	<u>0</u>	<u>159,281</u>	<u>94,296</u>	<u>2</u>	<u>53,819</u>	<u>0</u>	<u>56,516</u>	<u>1</u>	<u>178,670</u>	
(19) TOTAL Bfr EXPORT	10,703,661	7.1%	11,463,067	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,703,661	7.1%	11,463,067	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	<u>67,563</u>	<u>4.2%</u>	<u>70,392</u>	<u>17,910</u>	<u>92.2%</u>	<u>16,512</u>	<u>4.2%</u>	<u>17,203</u>	<u>44.8%</u>	<u>51,011</u>	
(26) SUBTOTAL	216,944	4.2%	226,029	42,022	87.4%	36,748	4.2%	38,287	64.7%	106,225	
DISTRIBUTION BULK POWER SUBSTATION (>2MVA)											
(27) LARGE INDUSTRIAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
(28) MUNICIPAL	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0.0%</u>	<u>0</u>	
(29) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(30) LIR	298,694	5.9%	316,227	50,776	67.4%	34,201	4.4%	35,722	95.5%	111,062	
(31) MUNICIPAL	55,511	4.2%	57,849	14,918	94.1%	14,043	4.2%	14,634	43.3%	45,013	
(32) LARGE GENERAL	<u>358,568</u>	<u>4.8%</u>	<u>376,587</u>	<u>62,748</u>	<u>70.3%</u>	<u>44,117</u>	<u>4.8%</u>	<u>47,132</u>	<u>86.8%</u>	<u>137,482</u>	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	<u>1,180,700</u>	<u>4.0%</u>	<u>1,227,331</u>	<u>199,743</u>	<u>76.3%</u>	<u>152,446</u>	<u>5.7%</u>	<u>161,189</u>	<u>86.9%</u>	<u>477,938</u>	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

NOVA SCOTIA POWER INC.
DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL
 FOR THE YEAR ENDING DECEMBER 31, 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	TOTAL		SMALL		GENERAL	SMALL	MEDIUM	LARGE			
	COMPANY	DOMESTIC	GENERAL	GENERAL	LARGE	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	PHP	MUNICIPAL	UNMETERED
(1) NON-COIN. KW SEC.	2,222,789	1,567,908	87,055	447,404	0	49,979	49,072	0	0	0	21,371
(2) LOSSES	<u>78,687</u>	<u>55,504</u>	<u>3,082</u>	<u>15,838</u>	<u>0</u>	<u>1,769</u>	<u>1,737</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>757</u>
(3) SUB-TOTAL	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128
(4)											
(5) NON-COIN. KW PRI. (Before bulk power substa	2,473,328	1,623,412	90,137	486,543	62,748	53,428	69,240	50,776	0	14,918	22,128
(6) LOSSES	<u>90,163</u>	<u>72,242</u>	<u>2,560</u>	<u>11,531</u>	<u>389</u>	<u>1,288</u>	<u>665</u>	<u>411</u>	<u>0</u>	<u>92</u>	<u>985</u>
(7) SUB-TOTAL	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113
(8)											
(9) NON-COIN. KW PRI. (bulk power substation)	2,571,801	1,695,654	92,696	498,074	63,137	54,715	69,905	59,496	0	15,010	23,113
(10) LOSSES	<u>23,415</u>	<u>18,822</u>	<u>658</u>	<u>2,939</u>	<u>101</u>	<u>328</u>	<u>168</u>	<u>119</u>	<u>0</u>	<u>24</u>	<u>257</u>
(11) SUB-TOTAL	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369
(12)											
(13) NON-COIN DEMAND LOSSES											
(14)											
(15) NON-COIN. KW SEC.	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%
(16)											
(17) NON-COIN. KW PRI. (Before bulk power substa	3.65%	4.45%	2.84%	2.37%	0.62%	2.41%	0.96%	0.81%	0.00%	0.62%	4.45%
(18)											
(19) NON-COIN. KW PRI. (bulk power substation)	0.91%	1.11%	0.71%	0.59%	0.16%	0.60%	0.24%	0.20%	0.00%	0.16%	1.11%
(20)											
(21) TOTAL		9.10%	7.09%	6.50%	4.32%	6.55%	4.74%	4.55%	3.54%	4.32%	9.10%

NOVA SCOTIA POWER INC.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MONTH	TOTAL COMPANY	DOMESTIC	SMALL GENERAL	GENERAL	GENERAL LARGE	SMALL INDUST.	MEDIUM INDUST.	LARGE INDUST.	PHP	MUNICIPAL	UNMETERED	SHORE POWER	GRLF	ELIADC	BUTU	REAL TIME PRICING
(1) JANUARY	2,364,574	1,501,844	76,999	432,607	47,132	41,444	62,638	82,192	67,790	31,866	12,443					
(2) FEBRUARY	2,297,814	1,443,879	80,029	426,373	48,958	43,926	53,212	88,515	67,612	33,064	4,547					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	139,489	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	138,942	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	138,566	15,612	2,555					
(6) JUNE	1,334,378	609,577	46,333	281,558	55,389	31,938	49,047	89,041	138,566	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	138,421	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	138,512	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	138,449	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	138,804	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	139,826	24,619	19,149					
(12) DECEMBER	<u>2,139,932</u>	<u>1,408,115</u>	<u>65,236</u>	<u>347,137</u>	<u>41,392</u>	<u>38,180</u>	<u>42,967</u>	<u>75,818</u>	<u>67,825</u>	<u>29,001</u>	<u>14,529</u>					
(13) TOT. SUMMED DMD.	20,804,433	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	1,452,802	272,346	67,933					
(14) 3 C/P DEMANDS	<u>6,802,319</u>	<u>4,353,838</u>	<u>222,264</u>	<u>1,206,116</u>	<u>137,482</u>	<u>123,550</u>	<u>158,818</u>	<u>246,525</u>	<u>203,227</u>	<u>93,931</u>	<u>31,520</u>					
(14) 3 C/P AVE DEMANDS	2,267,440	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	67,742	31,310	10,507	-	801	-	7,549	-
(15)	3 C/P INTERRUPTIBLE RIDER DEMANDS							<u>20,635</u>								
(16)	3 C/P FIRM LARGE INDUST. DEMANDS							<u>225,890</u>								
	C/P INTERRUPTIBLE RIDER DEMANDS							<u>66,917</u>								
	C/P FIRM LARGE INDUST. DEMANDS							15,275								

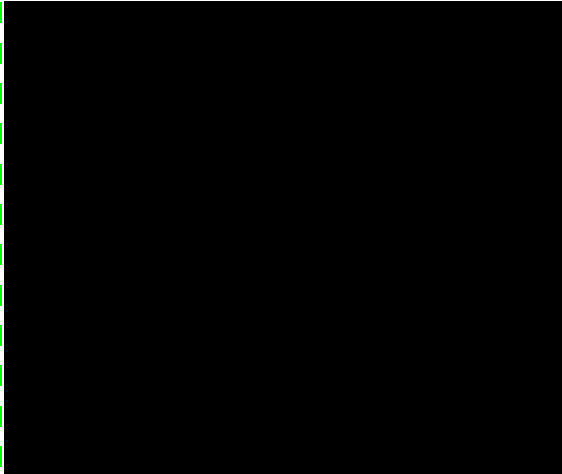
FOR THE YEAR ENDING DECEMBER 31, 2026

[illegible]

NOVA SCOTIA POWER INC.
CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF
FOR THE YEAR ENDING DECEMBER 31, 2026

RATIOS OF AVERAGE OF 3 WINTER MONTH COINCIDENT PEAKS TO MONTHLY COINCIDENT PEAKS

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	1.00	0.95	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.09	1.06	0.49	1.02	6.02
(4) APRIL	1.33	1.48	1.42	1.36	1.00	1.38	1.13	1.01	0.49	1.43	4.90
(5) MAY	1.57	1.93	1.65	1.51	1.07	1.18	1.00	0.91	0.49	2.01	4.11
(6) JUNE	1.70	2.38	1.60	1.43	0.83	1.29	1.08	0.92	0.49	1.97	4.52
(7) JULY	1.63	2.28	1.49	1.32	0.85	1.13	0.94	0.91	0.49	1.91	4.13
(8) AUGUST	1.61	2.05	1.72	1.45	0.90	1.38	1.23	0.96	0.49	2.05	4.94
(9) SEPTEMBER	1.69	2.48	1.58	1.31	0.84	1.33	0.98	0.82	0.49	1.97	4.77
(10) OCTOBER	1.52	1.99	1.43	1.27	0.94	1.14	0.98	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.41	1.28	1.13	1.04	1.18	0.94	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	1.00	1.08	0.72



RATIOS OF AVERAGE OF 3 WINTER MONTH COINCIDENT PEAKS TO AVERAGE SEASONAL COINCIDENT PEAKS

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.63	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.64	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.35	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.13	2.26	1.65
Small General	1.00	1.24	1.62	1.59	1.35
General	1.00	1.21	1.47	1.36	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.27	1.16
Medium Industrial	1.00	1.11	1.04	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.92
Unmetered	1.00	1.19	1.99	1.98	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF SYSTEM ENERGY LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC. SYSTEM ENERGY LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2026									
MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY (2)	7.86%	8.70%	8.65%	8.33%	5.37%	8.14%	7.14%	3.77%	8.69%
(1) (2) FEBRUARY (2)	7.84%	8.66%	8.60%	8.29%	5.35%	8.10%	7.10%	3.75%	8.64%
(1) (3) MARCH (2)	7.76%	8.74%	8.69%	8.37%	5.40%	8.18%	7.17%	3.79%	8.73%
(1) (4) APRIL (2)	7.13%	8.19%	8.14%	7.84%	5.06%	7.66%	6.72%	3.55%	8.18%
(1) (5) MAY (2)	6.81%	7.97%	7.93%	7.64%	4.93%	7.46%	6.54%	3.45%	7.96%
(1) (6) JUNE (2)	6.69%	7.91%	7.86%	7.58%	4.89%	7.40%	6.49%	3.43%	7.90%
(1) (7) JULY (2)	6.48%	7.69%	7.64%	7.36%	4.75%	7.19%	6.31%	3.33%	7.68%
(1) (8) AUGUST (2)	6.16%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(1) (9) SEPTEMBER (2)	6.49%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(1) (10) OCTOBER (2)	6.69%	7.98%	7.94%	7.65%	4.93%	7.47%	6.55%	3.46%	7.97%
(1) (11) NOVEMBER (2)	7.43%	8.60%	8.54%	8.23%	5.31%	8.04%	7.05%	3.72%	8.59%
(1) (12) DECEMBER (2)	<u>7.47%</u>	<u>8.30%</u>	<u>8.25%</u>	<u>7.94%</u>	<u>5.13%</u>	<u>7.76%</u>	<u>6.81%</u>	<u>3.59%</u>	<u>8.29%</u>
(1) (13) ANNUAL AVE	7.16%	8.27%	8.17%	7.84%	5.03%	7.65%	6.69%	3.53%	8.15%

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM ENERGY LINE LOSSES FOR THE YEAR ENDING DECEMBER 31, 2026									
MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.42%	6.27%	6.21%	5.90%	2.94%	5.71%	4.70%	1.34%	6.26%
(2) FEBRUARY	5.41%	6.23%	6.17%	5.86%	2.92%	5.67%	4.67%	1.32%	6.21%
(3) MARCH	5.33%	6.31%	6.26%	5.94%	2.97%	5.75%	4.74%	1.36%	6.30%
(4) APRIL	4.70%	5.76%	5.71%	5.41%	2.63%	5.23%	4.29%	1.12%	5.75%
(5) MAY	4.38%	5.54%	5.50%	5.21%	2.50%	5.03%	4.11%	1.02%	5.53%
(6) JUNE	4.26%	5.48%	5.43%	5.15%	2.46%	4.97%	4.06%	1.00%	5.47%
(7) JULY	4.05%	5.26%	5.21%	4.93%	2.32%	4.76%	3.88%	0.90%	5.25%
(8) AUGUST	3.73%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.06%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.26%	5.55%	5.51%	5.22%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.00%	6.17%	6.11%	5.80%	2.88%	5.61%	4.62%	1.29%	6.16%
(12) DECEMBER	<u>5.04%</u>	<u>5.87%</u>	<u>5.82%</u>	<u>5.51%</u>	<u>2.70%</u>	<u>5.33%</u>	<u>4.38%</u>	<u>1.16%</u>	<u>5.86%</u>
(13) ANNUAL AVE	4.73%	5.84%	5.74%	5.41%	2.60%	5.22%	4.26%	1.10%	5.72%

EXHIBIT 9D
PAGE 2 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF SYSTEM DEMAND LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC. SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2026								
(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.51%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.66%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
<u>12.72%</u>	<u>14.31%</u>	<u>12.55%</u>	<u>11.27%</u>	<u>6.92%</u>	<u>14.14%</u>	<u>11.00%</u>	<u>5.75%</u>	<u>14.31%</u>
9.12%	11.11%	9.46%	8.41%	4.95%	10.42%	7.99%	4.14%	12.05%

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.									Transmission Losses	
DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK										
FOR THE YEAR ENDING DECEMBER 31, 2026										
(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED	(1) ENERGY	(2) DEMAND
8.28%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%	2.43%	4.22%
7.44%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%	2.43%	4.22%
5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%	2.43%	4.22%
3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%	2.43%	4.22%
2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%	2.43%	4.22%
1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%	2.43%	4.22%
2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%	2.43%	4.22%
2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%	2.43%	4.22%
2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%	2.43%	4.22%
3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%	2.43%	4.22%
5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%	2.43%	4.22%
<u>8.49%</u>	<u>10.08%</u>	<u>8.32%</u>	<u>7.05%</u>	<u>2.70%</u>	<u>9.91%</u>	<u>6.78%</u>	<u>1.53%</u>	<u>10.08%</u>	2.43%	4.22%
4.89%	6.88%	5.23%	4.18%	0.73%	6.20%	3.76%	0.00%	7.82%	2.43%	4.22%

NOVA SCOTIA POWER INC.
REVENUE TO EXPENSE COMPARISON
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED	(2) TOTAL ENG.RELATED	(3) UNIT COST ENG.RELATED	(4) TOTAL CUST.RELATED	(5) TOTAL OPER.	(6) TOTAL RATE	(7) % REVENUE
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES
(1) DOMESTIC	\$435,335	\$487,892	9.36	\$171,998	\$1,095,225	\$1,064,337	97.18
(2) SMALL GENERAL	22,684	33,221	9.40	10,531	\$66,436	\$68,764	103.50
(3) GENERAL	122,091	208,351	9.39	8,131	\$338,573	\$353,399	104.38
(4) LARGE GENERAL	12,391	32,900	9.18	423	\$45,713	\$47,715	104.38
(5) SMALL INDUSTRIAL	12,762	23,942	9.38	1,422	\$38,126	\$39,796	104.38
(6) MEDIUM INDUSTRIAL	15,840	40,772	9.30	369	\$56,981	\$59,476	104.38
(7) LARGE INDUSTRIAL	9,240	63,011	9.03	716	\$72,968	\$76,163	104.38
(8) PHP	8,447	72,467	NA	116	\$81,030	\$84,579	104.38
(9) MUNICIPAL	7,598	11,084	8.90	176	\$18,858	\$19,684	104.38
(10) UNMETERED	<u>11,492</u>	<u>7,273</u>	9.45	<u>3,347</u>	<u>\$22,112</u>	<u>\$22,112</u>	100.00
(11) SUB-TOTAL	<u>\$657,881</u>	<u>\$980,913</u>	<u>9.30</u>	<u>\$197,229</u>	<u>\$1,836,023</u>	<u>\$1,836,023</u>	100.00
(12) DIRECT EXP./ REV					\$32,523	\$37,638	
(13) RETURN ON DIRECT EXP.					<u>\$5,115</u>	<u>\$0</u>	
(14) TOTAL					<u>\$1,873,661</u>	<u>\$1,873,661</u>	

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

AVERAGE RATE BASE				RATE BASE		RATE BASE	
				2025		2026	
(1)	STEAM PLANT	481,584			543,265		419,903
(2)	STEAM PLANT - CWIP	4,559			4,744		4,374
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906			369,394		352,418
(4)	Steam Environmental & Fuel Conversion - CWIP	0			0		0
(5)	HYDRO PLANT	644,461			603,548		685,374
(6)	HYDRO PLANT - CWIP	44,561			55,299		33,823
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643			10,402		10,884
(8)	Hydro Enviromental & Fuel Conversion - CWIP	0			0		0
(9)	WIND PLANT	163,575			168,639		158,510
(10)	WIND PLANT - CWIP	196			196		196
(11)	SOLAR PLANT	1,285			1,316		1,255
(12)	SOLAR PLANT - CWIP	-0			-0		-0
(13)							
(14)	GAS TURBINE - OTHER PLANT	67,260			58,451		76,069
(15)	GAS TURBINE - OTHER PLANT - CWIP	881			1,070		692
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT						
(17)	Gas Enviromental & Fuel Conversion - CWIP	0			0		0
(18)	LM6000 PLANT	93,707			94,612		92,802
(19)	LM6000 PLANT - CWIP	30			0		60
(20)	LM6000 ENVIRONMENTAL & FUEL CONVERSION PLANT	0			0		0
(21)	LM6000 Enviromental & Fuel Conversion - CWIP	0			0		0
(22)		0			0		0
(23)	Total Generation Plant bfr Gen-related Transmission Assets	1,823,421	1,823,421		1,849,627		1,797,215
(24)	Total Generation CWIP bfr Gen-related Transmission Assets	90,228	50,228		61,310		39,145
(25)	Total Generation bfr Gen-related Transmission Assets	1,873,649	1,873,649		1,910,937		1,836,360
(26)							
(27)	ECEI Batteries Plant	145,582			119,318		171,846
(28)	ECEI Batteries CWIP	15,185			30,370		-0
(29)	Generation-related Trans Assets Plant	58,575			58,575		58,575
(30)	Generation-related Trans Assets CWIP	0			0		0
(31)	Subtotal	219,342			208,263		230,421
(32)							
(33)	Total Generation Plant	2,027,578			2,027,520		2,027,635
(34)	Total Generation CWIP	65,413			91,680		39,145
(35)	Total Generation	2,092,991			2,119,201		2,066,780
(36)							
(37)							
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	737,895	T&D Adj. (\$176,727)		914,622	862,580	966,664
(39)	TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related Transmission	99,492			99,492	57,791	141,193
(40)	Total Transmission	837,387			1,014,114	920,371	1,107,857
(41)							
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-					
(43)	Transmission Enviromental & Fuel Conversion - CWIP	-					
(44)							
				CWIP	CWIP		
(45)							
(46)	DIST.PLT.- LAND	\$5,052					
(47)	DIST.PLT.- EASEMENTS & SURVEY	\$177,554	\$478	11	13	9	4,563
(48)	DIST.PLT.- OTHER	\$17,970	\$157	435	472	398	\$176,962
(49)	DIST.PLT.- SUBSTATIONS	\$183,948	\$174,067	(23)	-29	-17	\$9,104
(50)	DIST.PLT.- POLES & FIXTURES	\$399,387	\$5,656	24	26	22	\$9,856
(51)	DIST.PLT.- O/H LINES	\$173,434	(\$33,770)	26	22	22	\$9,856
(52)	DIST.PLT.- U/G LINES	\$61,773	\$3,041	971	1,088	854	\$392,759
(53)	DIST.PLT.- LINE TRANSFORMERS	\$389,256	\$0	512	582	443	\$206,691
(54)	DIST.PLT.- SERVICES	\$56,181	\$0	146	170	122	\$58,595
(55)	DIST.PLT.- METERS	\$70,426	\$0	911	1,021	801	\$368,345
(56)	DIST.PLT.- STREET LIGHTING	\$35,211	\$0	139	160	119	\$56,042
(57)				176	208	143	\$70,250
(58)	Total	\$1,550,189	\$176,727	87	101	73	\$35,124
(59)							
(60)	SUBSTS.-DISTRIBUTION BULK POWER	\$169,254	\$41,794				
(61)	SUBSTS.-DISTRIBUTION GENERAL	\$14,693	\$3,628				
(62)		\$183,948	\$45,422				
(63)							
(64)	DISTRIBUTION	40,929					
(65)	TRANSMISSION	2,906					
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964					
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211					
(68)	RETAIL	42,983					
(69)	NON-FUNCTIONALIZED	292,481					
(70)	GENERAL PROPERTY PLANT	462,475					
(71)	GENERAL PROPERTY PLANT - CWIP	14,812					
(72)	TOTAL GENERAL PROPERTY	477,287					
(73)							
(74)	Total Plant in Service	4,570,590	4,774,747				
(75)	Total Plant CWIP	167,921	167,921				
(76)	Total Plant	4,738,512	4,942,669				
(77)							
(78)	WORKING CAPITAL & DEFERRED CHARGES						
(79)							
(80)	WORKING CAPITAL - CASH FUEL	0					
(81)	WORKING CAPITAL - CASH OTHER	162,574					
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761					
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610					
(84)	DEFERRED CHARGES - Financing	22,257					
(85)	DEFERRED CHARGES - Tax	23,925					
(86)	DEFERRED CHARGES - Pension	156,935					
(87)	DEFERRED CHARGES - Steam Assets						
(88)	DEFERRED CHARGES - FAM Deferral	4,167					
(89)	DEFERRED CHARGES - Other	29,562					
(90)	DEFERRED CHARGES - Other (DSM)	723					
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2					
(92)	DEFERRED CHARGES - Regulated Assets	5,618					
(93)	DEFERRED Credits - ARO Steam	-81,338					
(94)	DEFERRED Credits - ARO Hydro	-40,430					
(95)	DEFERRED Credits - ARO Wind	-16,505					
(96)	DEFERRED Credits - ARO LM6000	-1,393					
(97)	DEFERRED Credits - ARO CT	-6,244					
(98)	DEFERRED Credits - ARO Transformers (Transmission)	-52					
(99)	DEFERRED Credits - ARO Substations (Distribution)	-1					
(100)	DEFERRED Credits - ARO Transformers (Distr bution)	-55					
(101)	DEFERRED Credits - Other (Steam)	-29,365					
(102)	DEFERRED Credits - Cost of Removal Liability (COR)	10,501					
(103)	CONTRACT RECEIVABLE	93,310					
(104)	Total	632,844					
(105)							
(106)	Percentage of Transmission - EHV	100.00%					
(107)							
(108)	Total Rate Base	5,371,356					
(109)							
(110)	ARO TOTAL	-146,018					
(112)							

REDACTED 2026-2027 GRA U-4 Attachment 1 Page 90 of 99

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2026 (IN THOUSANDS OF DOLLARS)

(113)	OPERATING EXPENSES			
(114)				
(115)	OFFICE OF THE PRESIDENT			
(116)	EXECUTIVE MANAGEMENT	1,808.4		
(117)				
(118)	CORPORATE INSURANCE	9,647.8		
(119)	CORPORATE SECRETARY	1,252.3		
(120)	CORPORATE SECRETARY & INSURANCE	11,405.2		
(121)				
(122)	LEGAL SERVICES	5,043		
(123)				
(124)	VP EXTERNAL RELATIONS			
(125)	COMM. & PUBLIC AFFAIRS	3,450.6		
(126)				
(127)				
(128)	ENVIRONMENTAL POLICIES & PROGRAMS	316		
(129)				
(130)				
(131)	CUSTOMER OPERATIONS:			
(132)				
(133)	Labour-related O&M			
(134)	GENERATION	67,439.8	67,439.8	
(135)	TRANSMISSION	20,591.7		
(136)	DISTRIBUTION	54,008.6	74,600.3	74,600.3 0.0
(137)	RETAIL	31,100.8		
(138)	TOTAL FUNCTIONAL AREAS	173,140.88	105,701.1	105,701.10 0.0
(139)				
(140)	Corporate Groups			
(141)	(15) EXECUTIVE MANAGEMENT	1,274.5		
(142)	(16) LEGAL SERVICES	1,881.6		
(143)	(16) CORP. SECRETARY	-		
(144)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8		
(145)	(18) REGULATORY AFFAIRS	2,288.8		
(146)	(19) FINANCE GROUP	3,929.8		
(147)	(20) PROCUREMENT	7,398.7		
(148)	(20) IT	19,232.6		
(149)	(21) HUMAN RESOURCES	6,309.1		
(150)	GENERATION SERVICES	9,186.5	ECI	
(151)	(25) OTHER EXPENSES	14,660.1	233.5	14426.63121
(152)	TOTAL CORPORATE GROUPS	67,907.51		
(153)				
(154)	TOTAL LABOUR RELATED	241,048.39	241,048.4	0.0
(155)	TRANSMISSION CONTROL CENTER	5,429.9		
(156)	GENERATION, TRANSMISSION AND DISTRIBUTION			
(157)	TRANSMISSION BEFORE STORM EXPENSES	23,427.1		99%
(158)	TRANSMISSION STORM EXPENSES	273.3		1%
(159)	TRANSMISSION TOTAL	23,700	0	1.0
(160)	DISTRIBUTION TOTAL:			
(161)	SUBSTATIONS	1,477.7		0.6
(162)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8		40%
(163)	OVERHEAD LINES STORM EXPENSES	23,810.5		100%
(164)	OVERHEAD LINES	59,526.3	0	
(165)	UNDERGROUND LINES	579.1		
(166)	LINE TRANSFORMERS	0.0		
(167)	METERS	0.0		
(168)	COMMUNICATIONS	0.0		
(169)	STREET LIGHTING	579.1		
(170)	TOTAL DISTRIBUTION	62,162.1		
(171)				
(172)	TOTAL G T & D	85,862.5	87,322,687.3	
(173)			Amount	Weights
(174)	CUSTOMER SERVICE			Source: CS subfunctionalization
(175)	CUSTOMER SERVICE EXPERIENCE	1,479.9		5.2% 2,147,146
(176)	CUSTOMER SOLUTIONS	3,732.6		13.2% 5,415,333
(177)	Total	5,212.5	0.2	18.4% 7,562,479
(178)				
(179)	CALL CENTRE			
(180)	CUSTOMER CARE ADMIN	1,230.1		4.3% 1,784,740
(181)	CUSTOMER CARE	6,913.0		24.4% 10,029,574
(182)	Total	8,143.1		28.7% 11,814,314
(183)				
(184)	REVENUE OPERATIONS			
(185)	BILLING SERVICES & PAYMENTS	2,293.0		8.1% 3,326,780
(186)	REVENUE OPS ADMIN	-		0.0% -
(187)	METER DATA SERVICES	440.3		1.6% 638,831
(188)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1		4.2% 1,725,124
(189)	METER SERVICES - FIELD	1,427.2		5.0% 2,070,655
(190)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2		16.2% 6,676,996
(191)	METER SERVICES - INSPECTORS	-		0.0% -
(192)	BAD DEBT EXPENSE	5,050.4	7,659	17.8% 7,327,260
(193)	Total	15,002.2		52.9% 21,765,646
(194)				
(195)	Customer Service Total	28,357.8	28,357.8	100.0% 41,142,439
(196)				
(197)				
(198)	REGULATORY AFFAIRS			
(199)	Advocacy Expense	1,885.2		
(200)	Other Expenses	7,402.2		
(201)	Subtotal	9,287.4		
(202)				
(203)	Generation Services			
(204)	Environmental Services	2,532.1		
(205)	Project Implementation	1,045.2		
(206)	EAM	8,332.3		
(207)	Total	11,909.6		
(208)				
(209)	SENIOR VP & CFO			
(210)	(a) INTERNAL AUDIT	1,781.8		
(211)	(b) INVESTOR RELATIONS	272.3		
(212)	(c) VP FINANCE & TREASURER	456.7		
(213)	(d) TREASURER	426.5		
(214)	(e) CORPORATE TAX	889.8		
(215)	-- GM FINANCE			
(216)	(a) CORPORATE CONTROLLER	3,523.4		
(217)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0		
(218)				
(219)	VP ENTERPRISE SERVICES			
(220)	-- PROCUREMENT & FACILITIES	12,283.6		
(221)	-- INFORMATION TECHNOLOGY	46,048.8		
(222)				
(223)	VP HUMAN RESOURCES			
(224)	-- HUMAN RESOURCES	11,000.2		
(225)				

Year	CA	Regulatory Affairs Annual Costs		Total	
		SBA	Other		
2018		\$327,285	\$344,541	\$3,357,528	\$4,029,354
2019		\$376,974	\$313,557	\$2,520,302	\$3,210,832
2020		\$468,469	\$476,164	\$4,443,777	\$5,388,410
2021		\$512,276	\$450,573	\$1,222,361	\$2,185,211
2022		\$430,329	\$693,297	\$6,478,847	\$7,602,473
2023		\$418,234	\$348,956	\$2,871,700	\$3,636,890
2024		\$1,360,838	\$1,492,826	\$10,572,909	\$13,426,574
Total		\$3,894,405	\$4,119,914	\$31,467,425	\$39,461,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		\$916.09	\$969.14	\$7,402.17	\$9,287

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

REDACTED 2026-2027 GRA U-4 Attachment 1 Page 92 of 99

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2026 (IN THOUSANDS OF DOLLARS)

(350)		2023 COSS			
(351)	UNIT METER COSTS				
(352)	Residential	129.17	113.00		
(353)	Small General	146.15	111.72		
(354)	General	565.62	392.00		
(355)	Large General	1,811.88	692.00		
(356)	Small Industrial	589.45	196.84		
(357)	Medium Industrial	1,611.77	692.00		
(358)	Large Industrial	1,891.93	1,106.00		
(359)	PHP	1,824.69	1,106.00		
(360)	Municipal	1,891.93	1,106.00		
(361)	Unmetered	-			
(362)					
(363)	<u>DIRECT FAM-related EXPENSES</u>				
(364)	FUEL	11,424.198			
(365)	PURCHASES - OTHER THAN BIOMASS AND WIND	58.063			
(366)	PURCHASES - BIOMASS	64.073			
(367)	MARITIME LINK	634.231			
(368)	PURCHASES - WIND ERIIS	103.135			
(369)	PURCHASES - WIND NRIS	340.828			
(370)	IMPORTS	306.483			
(371)	BUTU CAPACITY CREDIT	(301.744)			
(372)	EXPORT SALES				
(373)	Total	12,629.266	37446.44337	37446.47795	0 Check

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

REDACTED 2026-2027 GRA U-4 Attachment 1 Page 94 of 99

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2026 (IN THOUSANDS OF DOLLARS)

	Historic Class	Connection Charges	Removal of Meters
	Weighted Ave		
(457) Connection Charges & Removal of Meters			
(458) MISCELLANEOUS REVENUE - DOMESTIC	3,299.9	94.4%	1,583.8
(459) MISCELLANEOUS REVENUE - SMALL GENERAL	135.2	3.9%	64.9
(460) MISCELLANEOUS REVENUE - GENERAL	44.7	1.3%	21.4
(461) MISCELLANEOUS REVENUE - GENERAL LARGE	4.5	0.1%	2.2
(462) MISCELLANEOUS REVENUE - SMALL INDUST.	4.5	0.1%	2.2
(463) MISCELLANEOUS REVENUE - MEDIUM INDUST.	0.5	0.0%	0.2
(464) MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	0.0
(465) MISCELLANEOUS REVENUE - PHP	-	0.0%	-
(466) MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-
(467) MISCELLANEOUS REVENUE - UNMETERED	4.8	0.1%	2.3
(468) TOTAL	3,494.1	100.0%	1,677.0
(469)			
(470)			
(471) NSF - DOMESTIC	153.5	96.9%	158.5
(472) NSF - SMALL GENERAL	2.9	1.8%	
(473) NSF - GENERAL	1.8	1.1%	
(474) NSF - GENERAL LARGE	0.1	0.0%	
(475) NSF - SMALL INDUST.	0.1	0.1%	
(476) NSF - MEDIUM INDUST.	0.0	0.0%	
(477) NSF - LARGE INDUSTRIAL	0.0	0.0%	
(478) NSF - PHP	0.0	0.0%	
(479) NSF - MUNICIPAL	0.0	0.0%	
(480) NSF - UNMETERED	0.1	0.0%	
(481) TOTAL	158.5	100.0%	
(482)			
(483)			
(484) RETAIL SALES - DOMESTIC	47.4	3.2%	1,490.5
(485) RETAIL SALES - SMALL GENERAL	0.0	0.0%	
(486) RETAIL SALES - GENERAL	767.9	51.5%	
(487) RETAIL SALES - GENERAL LARGE	104.9	7.0%	
(488) RETAIL SALES - SMALL INDUST.	55.8	3.7%	
(489) RETAIL SALES - MEDIUM INDUST.	311.2	20.9%	
(490) RETAIL SALES - LARGE INDUSTRIAL	177.3	11.9%	
(491) RETAIL SALES - PHP	0.0	0.0%	
(492) RETAIL SALES - MUNICIPAL	26.1	1.7%	
(493) RETAIL SALES - UNMETERED	0	0.0%	
(494) TOTAL	1,490.5	100.0%	
(495)			
(496) ELECTRIC WIRING INSPECTION	7,253		
(497) POLE SERVICES	16,364		
(498) STEAM AND ASH SALES	5,018		
(499) AMI OPT OUT CHARGE	831		
(500) OTHER REVENUE	4,496		
(501) COST OF GOODS SOLD (Retail)	0		
(502)			
(503) CASH WORKING CAPITAL			
(504) CWC % DISTRIBUTION - DOMESTIC	73.8%		
(505) CWC % DISTRIBUTION - SMALL GENERAL	5.2%		
(506) CWC % DISTRIBUTION - GENERAL	12.1%		
(507) CWC % DISTRIBUTION - GENERAL LARGE	1.4%		
(508) CWC % DISTRIBUTION - SMALL INDUST.	1.5%		
(509) CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%		
(510) CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%		
(511) CWC % DISTRIBUTION - PHP	0.0%		
(512) CWC % DISTRIBUTION - MUNICIPAL	0.5%		
(513) CWC % DISTRIBUTION - UNMETERED	0.5%		
(514)	100.0%		
(515) ALLOCATION FACTOR INFORMATION			
(516) AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080	Year-end 2025	Year-end 2026
(517) AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926	24,346	23,974
(518) AVERAGE CUSTOMERS - SMALL GENERAL	27,443	490,213	487,639
(519) AVERAGE CUSTOMERS - GENERAL	11,240	27,271	27,614
(520) AVERAGE CUSTOMERS - GENERAL LARGE	20	11,240	11,240
(521) AVERAGE CUSTOMERS - SMALL INDUST.	2,102	20	20
(522) AVERAGE CUSTOMERS - MEDIUM INDUST.	175	2,102	2,102
(523) AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36	175	175
(524) AVERAGE CUSTOMERS - PHP	1	36	36
(525) AVERAGE CUSTOMERS - MUNICIPAL	1	1	1
(526) AVERAGE CUSTOMERS - UNMETERED	9,903	1	1
(527)	539,847	9,903	9,903
(528)			
(529) AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		
(530)			
(531) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	2023 Test COSS	800.00%
(532) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	95.0%	800.00%
(533) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	96.7% 2014 Test COSS	93.14%
(534) LOSS FACTOR PERCENTAGE - SECONDARY	3.540%	70.9%	96.060%
(535) LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.329%
(536) LOSS FACTOR PERCENTAGE - bulk power	0.910%		
(537) LOSS FACTOR PERCENTAGE - TRANSMISSION			
(538)			
(539) CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT			
(540) DOMESTIC	1.00		
(541) SMALL GENERAL	1.00		
(542) GENERAL	5.00		
(543) LARGE GENERAL	100.00		
(544) SMALL INDUSTRIAL	5.00		
(545) MEDIUM INDUSTRIAL	25.00		
(546) LARGE INDUSTRIAL	100.00		
(547) PHP	100.00		
(548) MUNICIPAL	100.00		
(549) UNMETERED	0.82		
(550)			

REDACTED 2026-2027 GRA U-4 Attachment 1 Page 95 of 99

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

(551) REVENUE TO COSS RATIO (2023 COSS)	
(552) DOMESTIC	97.630
(553) SMALL GENERAL	97.140
(554) GENERAL	105.000
(555) LARGE GENERAL	104.010
(556) SMALL INDUSTRIAL	99.660
(557) MEDIUM INDUSTRIAL	99.270
(558) LARGE INDUSTRIAL	105.000
(559) PHP	100.000
(560) MUNICIPAL	101.830
(561) UNMETERED	100.000
(562)	
(563) 2024 No. of Bills	
(564) Residential	2,974,413
(565) Small General	199,098
(566) General	130,997
(567) Large General	243
(568) Small Industrial	20,815
(569) Medium Industrial	2,222
(570) Large Industrial	414
(571) PHP	12
(572) Municipal	12
(573) Unmetered	118,279
(574) TOTAL	3,446,505
(575)	
(576) 2024 Billed Revenue	
(577) Residential	970,271,743
(578) Small General	68,514,938
(579) General	378,788,180
(580) Large General	52,607,094
(581) Small Industrial	41,802,365
(582) Medium Industrial	71,721,412
(583) Large Industrial	80,164,570
(584) PHP	70,794,480
(585) Municipal	6,000,854
(586) Unmetered	53,281,186
(587) TOTAL	1,793,946,820
(588)	
(589) No of Bills Factor	85%
(590) Billed Revenue Factor	15%
(591)	
(592) Wiring Inspections Splits	
(593) Residential	71.41%
(594) Non-residential	28.59%
(595)	
(596) NRIS - Demand	0.4525
(597) NRIS - Energy	0.5475
(598) ERIS - Demand	0.4525
(599) ERIS - Energy	0.5475
(600)	
(601) BIOMASS - DEMAND	0.4525
(602) BIOMASS - ENERGY	0.5475
(603)	
(604) Bad Debt Direct Cost Allocator (Domestic)	0.84

Calendar Month of System Peak

[illegible]

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	1												
	January	February	March	April	May	June	July	August	September	October	November	December	Total
(65) SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(66) SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(67) SYSTEM COINCIDENT DMD. - SHORE POWER													
(68) SYSTEM COINCIDENT DMD. - GEN. REPL.													
(69) SYSTEM COINCIDENT DMD. - ELIADC													
(70) SYSTEM COINCIDENT DMD. - BUTU													
(71) SYSTEM COINCIDENT DMD. - RTP													
(72) SYSTEM COINCIDENT DMD. - EBS/RTR													
(73) SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(74) SYSTEM COINCIDENT DMD. - INTERRUPTIBLE	66,917	72,012	62,804	67,982	78,240	77,089	78,318	73,427	87,802	68,374	83,935	60,116	66,916.9
(75) SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	57,000	57,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	57,000	57,000.0
(76) TOTAL COINCIDENT DEMAND AT CUSTOMER METER	2,148,748	2,111,955	1,894,344	1,615,419	1,387,627	1,301,720	1,345,534	1,352,397	1,299,292	1,430,265	1,744,153	1,945,442	2,148,748.3
(77) TOTAL COINCIDENT DEMAND AT GENERATOR	2,413,470	2,353,879	2,067,656	1,743,372	1,484,308	1,376,186	1,433,351	1,444,266	1,383,409	1,535,612	1,913,044	2,188,591	2,413,470.3
(78) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	69,593.6

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

Calendar Month of System Peak

Calendar Month of System Peak													1
	January	February	March	April	May	June	July	August	September	October	November	December	Total
(79) PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	59,446	59,291	131,223	130,708	130,354	129,848	130,218	130,304	130,245	130,578	131,540	59,477	59,446.3
(80) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(81) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(82) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(83) LOSS FACTOR PERCENTAGE - SECONDARY													
(84) LOSS FACTOR PERCENTAGE - PRIMARY													
(85) LOSS FACTOR PERCENTAGE - TRANSMISSION													
(86) DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(87) DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(88) DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(89) DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(90) DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(91) DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(92) DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(93) DEMAND LINE LOSS ADJUSTMENT - PHP	2,790	2,612	4,489	3,942	3,566	3,028	3,421	3,512	3,449	3,804	4,826	2,825	42,264.0
(94) DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,208	8,800.5
(95) DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(96) DEMAND LINE LOSS ADJUSTMENT - SHORE POWER													
(97) DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(98) DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(99) DEMAND LINE LOSS ADJUSTMENT - BUTU													
(100) DEMAND LINE LOSS ADJUSTMENT - RTP													
(101) DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(102) DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(103) DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE	2,677	2,880	2,512	2,719	3,130	3,084	3,133	2,937	3,512	2,735	3,357	2,405	
(104) DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE	2,446	2,291	4,223	3,708	3,354	2,848	3,218	3,304	3,245	3,578	4,540	2,477	
(105) TOTAL DEMAND LOSSES	264,722	241,923	173,312	127,953	96,682	74,466	87,817	91,869	84,117	105,347	168,891	243,150	
(106)													3CP
(107) REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(108) REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(109) REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(110) REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(111) REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(112) REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(113) REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(114) REQUIREMENTS - PHP	67,790	67,612	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	67,825	203,227.2
(115) REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(116) REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(117) REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(118) REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(119) REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(120) REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(121) REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(122) REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(123) REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(124) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(125) MWH Sales													
(126) EHV - LIR													217,317.5
(127) HV - LIR													149,380.9
(128) HV - Municipal													67,563.2
(129) Distribution BP Substation - LIR													32,210.3
(130) Distribution BP Substation - Municipal													
(131) Distribution Primary Voltage - LIR													298,694.2
(132) Distribution Primary Voltage - Municipal													55,511.1
(133)													
(134) Energy Line Losses													
(135) EHV - LIR													3.1%
(136) HV - LIR													4.2%
(137) HV - Municipal													3.8%
(138) Distribution BP Substation LIR													4.4%
(139) Distribution BP Substation - Municipal													4.2%
(140) Distribution Primary Voltage - LIR													5.9%
(141) Distribution Primary Voltage - Municipal													4.2%
(142)													
(143) Class Non-Coincident Dmd (at customer's meter)													

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	1												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
(144) EHV - LIR													33,243.3
(145) HV - LIR													24,112.6
(146) HV - Municipal													17,909.8
(147) Distribution BP Substation - LIR													8,309.6
(148) Distribution BP Substation - Municipal													
(149) Distribution Primary Voltage - LIR													50,775.5
(150) Distribution Primary Voltage - Municipal													14,918.0
(151)													
(152) System Coincident DMD													
(153) EHV - LIR													18,609.2
(154) HV - LIR													20,236.9
(155) HV - Municipal													16,511.5
(156) Distribution BP Substation - LIR													4,727.9
(157) Distribution BP Substation - Municipal													14,042.7
(158) Distribution Primary Voltage - LIR													34,200.8
(159) Distribution Primary Voltage - Municipal													14,042.7
(160)													
(161) Demand Line Losses													
(162) EHV - LIR													
(163) HV - LIR													
(164) HV - Municipal													
(165) Distribution BP Substation LIR													
(166) Distribution BP Substation - Municipal													
(167) Distribution Primary Voltage - LIR													
(168) Distribution Primary Voltage - Municipal													
(169)													
(170)													
(171) System Coincident 3CP DMD													
(172) EHV - LIR													60,986.8
(173) HV - LIR													55,214.2
(174) HV - Municipal													51,011.0
(175) Distribution BP Substation - LIR													15,951.7
(176) Distribution BP Substation - Municipal													-
(177) Distribution Primary Voltage - LIR													111,061.6
(178) Distribution Primary Voltage - Municipal													45,013.2
(179)													
(180)													
(181) ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
(182) ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

REDACTED 2026-2027 GRA U-4 Attachment 2 Page 1 of 99
NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
R E F E R E N C E G U I D E

	<u>EXHIBIT</u>
COMPARISON OF REVENUE TO EXPENSE RATIOS	1
FUNCTIONALIZATION OF AVERAGE RATE BASE	2
INITIAL CLASSIFICATION OF AVERAGE RATE BASE	2A
FINAL CLASSIFICATION OF AVERAGE RATE BASE	2B
ALLOCATION OF AVERAGE RATE BASE	3
ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE	3A
ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE	3B
ANALYSIS OF AVERAGE POLE INVESTMENT	3C
ALLOCATION OF AVERAGE POLE INVESTMENT	3D
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT	3E
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT	3F
ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT	3G
ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT	3H
ANALYSIS OF AVERAGE METER INVESTMENT	3I
FUNCTIONALIZATION OF OPERATING EXPENSES	4 & 4 Detail
TRANSMISSION OPERATING EXPENSES	4.1
CLASSIFICATION OF OPERATING EXPENSES	5
ALLOCATION OF OPERATING EXPENSES	6
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS	6.1
ALLOCATION OF DISTRIBUTION OPERATING EXPENSES	6A
ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES	6B
ALLOCATION OF CREDIT SERVICES EXPENSES	6C
ALLOCATION OF DEPRECIATION EXPENSES	6D
STORM EXPENSES AND REVENUE	6E
REVENUE ANALYSIS	7
DEVELOPMENT OF ALLOCATION FACTORS	8A & 8B & 8C
SALES, GENERATION AND DEMAND ANALYSIS	9A
DETERMINATION OF CLASS NON-COIN. KW DEMAND BY VOLTAGE LEVEL	9B
DETAIL OF MONTHLY CLASS COINCIDENT KW DEMAND	9C
SUMMARY OF SYSTEM LINE LOSSES	9D
SUMMARY OF REVENUE AND EXPENSE COMPONENTS - PROPOSED RATES	10

EXHIBIT 1

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

CUSTOMER CLASS	2026	2027
	PROPOSED	PROPOSED
(1) DOMESTIC	97.18	97.22
(2) SMALL GENERAL	103.50	104.68
(3) GENERAL	104.38	104.68
(4) LARGE GENERAL	104.38	104.68
(5) SMALL INDUSTRIAL	104.38	104.68
(6) MEDIUM INDUSTRIAL	104.38	104.68
(7) LARGE INDUSTRIAL	104.38	104.68
(8) PHP	N/A	N/A
(9) MUNICIPAL	104.38	104.68
(10) UNMETERED	100.00	100.00
(11) TOTAL	100.00	100.00

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1) PRODUCTION PLANT						
(2)						
(3) STEAM	\$806,726	\$806,726.0	\$0	\$0	\$0	\$0
(4) HYDRO	752,403	\$752,402.7	0	0	0	0
(5) WIND	153,864	\$153,864.4	0	0	0	0
(6) SOLAR	1,224	\$0.0	\$0.0	\$0.0	\$0.0	1,224
(7) LM6000	96,372	\$96,371.8	0	0	0	0
(8) GAS TURBINE - OTHER	79,518	\$79,518.2	0	0	0	0
(9) GENERATION BATTERIES	166,178	\$166,178.5	0	0	0	0
(10) RADIAL TO GENERATION TRANS.	60,402	\$60,402.2	0	0	0	0
(11)						
(12) TOTAL PROD. PLANT	2,116,688	2,115,464	0	0	0	1,224
(13)						
(14)						
(15) Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(16) Transmission - EHV and HV combined	1,000,899	0	1,000,899	0	0	0
(17)						
(18) TRANSMISSION PLANT	1,000,899	0	1,000,899	0	0	0
(19)						
(20) DISTRIBUTION PLANT						
(21)						
(22) LAND	5,050	0	0	5,050	0	0
(23) EASEMENTS & SURVEY	207,143	0	0	207,143	0	0
(24) OTHER	20,781	0	0	20,781	0	0
(25) SUBSTATIONS	192,024	0	0	192,024	0	0
(26) POLES & FIXTURES	441,257	0	0	441,257	0	0
(27) O.H. LINES	188,928	0	0	188,928	0	0
(28) U.G. LINES	61,657	0	0	61,657	0	0
(29) LINE TRANSFORMERS	405,674	0	0	405,674	0	0
(30) SERVICES	58,531	0	0	58,531	0	0
(31) METERS	68,109	0	0	68,109	0	0
(32) STREET LIGHTING	36,113	0	0	36,113	0	0
(33)						
(34) TOTAL DIST. PLANT	1,685,267	0	0	1,685,267	0	0
(35)						
(36) SUB-TOTAL DIST. PLANT	4,802,854	2,115,464	1,000,899	1,685,267	0	1,224
(37)						
(38) SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,686,166		1,000,899	1,685,267		
(39)						
(40) DIRECT GEN. PROPERTY PLANT	73,283	0	2,509	34,037	36,737	0
(41) TRANSMISSION AND DISTRIBUTION COMMUNIC	39,282	0	10,362	28,921	0	0
(42) TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,195	37,370	0	0
(43) NON FUNCTIONILIZED GEN. PROPERTY	326,292	143,755	68,016	114,521	0	0
(44)						
(45) GEN. PROPERTY PLANT	498,422	143,755	103,081	214,849	36,737	0
(46)						
(47) TOT. PLT.IN SERVICE	5,301,275	2,259,219	1,103,980	1,900,115	36,737	1,224
(48)						
(49) Working Capital & Deferred Charges/Credits						
(50)						
(51) CASH - FUEL	0	0	0	0	0	0
(52) CASH - OTHER	126,109	0	0	0	126,109	0
(53) MAT. & SUP. - FUEL	219,858	219,858	0	0	0	0
(54) MAT. & SUP. - OTHER	74,624	31,810	15,544	26,753	517	0
(55) DEF. CHG. - Financing	20,546	8,758	4,280	7,366	142	0
(56) DEF. CHG. - Tax	22,739	9,693	4,736	8,152	158	0
(57) DEF. CHG. - Pension	184,035	88,633	20,410	74,993	0	0
(58) DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59) DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60) DEF. CHG. - Other	21,332	9,350	4,351	7,488	145	-2
(61) DEF. CHG. - FCR	15,965	10,722	5,239	0	3	0
(62) DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63) DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64) DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65) DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65) DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66) DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67) DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68) DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67) DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68) DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68) CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)						
(70) TOT.WORKING CAPITAL	594,680	288,310	54,553	124,745	127,074	-2
(71)						
(72)						
(73) TOTAL AVE. RATE BASE	\$5,895,956	\$2,547,530	\$1,158,533	\$2,024,860	\$163,811	\$1,222

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		<u>INITIAL CLASSIFICATION</u>		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>GENERATION FUNCTION</u>				
(2)				
(3) STEAM PLANT	\$806,726	\$806,726	\$0	\$0
(4) HYDRO PLANT	752,403	752,403	\$0	0
(5) WIND PLANT	153,864	153,864	\$0	0
(6) LM6000 PLANT	96,372	96,372	\$0	0
(7) GAS TURBINE PLANT - OTHER	79,518	79,518	\$0	0
(8) GENERATION BATTERIES	166,178	166,178	\$0	\$0
(9) RADIAL TO GENERATION TRANS.	60,402	60,402	\$0	\$0
(10) TOTAL GENERATION PLANT	2,115,464	2,115,464	0	0
(11)				
(12) GENERAL PROPERTY PLANT	143,755	143,755	0	0
(13) TOTAL PLANT IN SERVICE	2,259,219	2,259,219	0	0
(14)				
(15) <u>Working Capital & Deferred Charges/Credits:</u>				
(16) CASH - FUEL	0	0	0	0
(17) CASH - OTHER	0	0	0	0
(18) MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19) MAT. & SUPPLIES - OTHER	31,810	31,810	0	0
(20) DEF. CHG. - Financing	8,758	8,758	0	0
(21) DEF. CHG. - Tax	9,693	9,693	0	0
(22) DEF. CHG. - Pension	88,633	43,693	44,940	0
(23) DEF. CHG. - Steam Assets	0	0	0	0
(24) DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25) DEF. CHG. - Other	9,350	9,350	0	0
(26) DEF. CHG. - FCR	10,722	10,722	0	0
(27) DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28) DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29) DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30) DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30) DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31) DEF. CR. - Other	-30,940	-30,940	0	0
(32) DEF. CR. - COST OF REMOVAL LIABILITY (COR	-7,260	-7,260	0	0
(33) CONTRACT RECEIVABLE	97,427	0	97,427	0
(34) SUB-TOTAL	288,310	-77,815	366,125	0
(35)				
(36) TOTAL GENERATION FUNCTION	2,547,530	2,181,404	366,125	0
(37)				
(38) <u>TRANSMISSION FUNCTION</u>				
(39)				
(40) Transmission - HV (not aplicable as a separate item)	0	0	0	0
(41)				
(42) GENERAL PROPERTY PLANT	0	0	0	0
(43) TOTAL PLANT IN SERVICE	0	0	0	0
(44)				
(45) <u>Working Capital & Deferred Charges/Credits:</u>				
(46) CASH - FUEL	0	0	0	0
(47) CASH - OTHER	0	0	0	0
(48) MAT. & SUPPLIES - FUEL	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	0	0
(50) DEF. CHG. - Financing	0	0	0	0
(51) DEF. CHG. - Tax	0	0	0	0
(52) DEF. CHG. - Pension	0	0	0	0
(53) DEF. CHG. - Other	0	0	0	0
(54) DEF. CHG. - ARO Transformers	-0	-0	0	0
(55) SUB-TOTAL	0	0	0	0
(56)				
(57) Transmission - HV	0	0	0	0

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		<u>INITIAL CLASSIFICATION</u>		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) Transmission - EHV and HV combined	1,000,899	1,000,899	0	0
(2)				
(3) GENERAL PROPERTY PLANT	103,081	103,081	0	0
(4) TOTAL PLANT IN SERVICE	1,103,980	1,103,980	0	0
(5)				
(6) <u>Working Capital & Deferred Charges/Credits:</u>				
(7) CASH - FUEL	0	0	0	0
(8) CASH - OTHER	0	0	0	0
(9) MAT. & SUPPLIES - FUEL	0	0	0	0
(10) MAT. & SUPPLIES - OTHER	15,544	15,544	0	0
(11) DEF. CHG. - Financing	4,280	4,280	0	0
(12) DEF. CHG. - Tax	4,736	4,736	0	0
(13) DEF. CHG. - Pension	20,410	20,410	0	0
(14) DEF. CHG. - Other	4,351	4,351	0	0
(15) DEF. CHG. - FCR	5,239	5,239	0	0
(16) DEF. CHG. - ARO Transformers	<u>-7</u>	<u>-7</u>	<u>0</u>	<u>0</u>
(17) SUB-TOTAL	54,553	54,553	0	0
(18)				
(19) Transmission - EHV	1,158,533	1,158,533	0	0
(20)				
(21) TOTAL TRANSMISSION FUNCTION	\$1,158,533	\$1,158,533	\$0	\$0
(22)				
(23) <u>DISTRIBUTION FUNCTION</u>				
(24)				
(25) DISTRIBUTION PLANT:				
(26) LAND	5,050	2,496	0	2,554
(27) EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28) OTHER	20,781	10,269	0	10,511
(29) SUBSTATIONS	192,024	192,024	0	0
(30) POLES & FIXTURES	441,257	114,727	0	326,530
(31) O.H. LINES	188,928	99,565	0	89,363
(32) U.G. LINES	61,657	13,996	0	47,661
(33) LINE TRANSFORMERS	405,674	405,674	0	0
(34) SERVICES	58,531	0	0	58,531
(35) METERS	68,109	0	0	68,109
(36) STREET LIGHTING	<u>36,113</u>	<u>36,113</u>	<u>0</u>	<u>0</u>
(37) TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)				
(39) GENERAL PROPERTY PLANT	214,849	124,583	0	90,265
(40) TOTAL PLANT IN SERVICE	1,900,115	1,101,811	0	798,304
(41)				
(42) <u>Working Capital & Deferred Charges/Credits:</u>				
(43) CASH - FUEL	0	0	0	0
(44) CASH - OTHER	0	0	0	0
(45) MAT. & SUPPLIES - FUEL	0	0	0	0
(46) MAT. & SUPPLIES - OTHER	26,753	15,513	0	11,240
(47) DEF. CHG. - Financing	7,366	4,271	0	3,095
(48) DEF. CHG. - Tax	8,152	4,727	0	3,425
(49) DEF. CHG. - Pension	74,993	14,213	0	60,780
(50) DEF. CHG. - Other	7,488	4,342	0	3,146
(51) DEF. CR. - ARO Substations	-1	-1	0	0
(52) DEF. CR. - ARO Transformers	<u>-7</u>	<u>-7</u>	<u>0</u>	<u>0</u>
(51) SUB-TOTAL	124,745	43,060	0	81,686
(52)				
(53) TOTAL DISTRIBUTION FUNCTION	2,024,860	1,144,871	0	879,990

NOVA SCOTIA POWER INC.
CLASSIFICATION OF RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)
		<u>INITIAL CLASSIFICATION</u>		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>RETAIL FUNCTION</u>				
(2)				
(3) DISTRIBUTION PLANT:				
(4) SERVICES	0	0	0	0
(5) METERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6) TOTAL RETAIL PLANT	0	0	0	0
(7)				
(8) GENERAL PROPERTY PLANT	36,737	0	0	36,737
(9) TOTAL PLANT IN SERVICE	36,737	0	0	36,737
(10)				
(11) <u>Working Capital & Deferred Charges/Credits:</u>				
(12) CASH - FUEL	0	0	0	0
(13) CASH - OTHER	126,109	0	0	126,109
(14) MAT. & SUPPLIES - FUEL	0	0	0	0
(15) MAT. & SUPPLIES - OTHER	517	0	0	517
(16) DEF. CHG. - Financing	142	0	0	142
(17) DEF. CHG. - Tax	158	0	0	158
(18) DEF. CHG. - Pension	0	0	0	0
(19) DEF. CHG. - Other	<u>145</u>	<u>0</u>	<u>0</u>	<u>145</u>
(20) SUB-TOTAL	127,071	0	0	127,071
(21)				
(22) TOTAL RETAIL FUNCTION	163,808	0	0	163,808
(23)				
(24) TOTAL AVE. RATE BASE	<u>\$5,894,731</u>	<u>\$4,484,808</u>	<u>\$366,125</u>	<u>\$1,043,797</u>

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) GENERATION FUNCTION									
(2)									
(3) STEAM PLANT	\$806,726	\$0	\$0	(\$417,954)	\$417,954	\$0	\$388,772	\$417,954	\$0
(4) HYDRO PLANT	752,403	0	0	-389,810	389,810	0	362,593	389,810	0
(5) WIND PLANT	153,864	0	0	-79,715	79,715	0	74,149	79,715	0
(6) LM6000 PLANT	96,372	0	0	-49,929	49,929	0	46,443	49,929	0
(7) GAS TURBINE PLANT - OTHER	79,518	0	0	-41,197	41,197	0	38,321	41,197	0
(8) GENERATION BATTERIES	166,178	0	0	-86,095	86,095	0	80,084	86,095	0
(9) RADIAL TO GENERATION TRANS.	60,402	0	0	-31,294	31,294	0	29,109	31,294	0
(10) TOTAL GENERATION PLANT	2,115,464	0	0	-1,095,993	1,095,993	0	1,019,471	1,095,993	0
(11)									
(12) GENERAL PROPERTY PLANT	143,755	0	0	-74,478	74,478	0	69,278	74,478	0
(13) TOTAL PLANT IN SERVICE	2,259,219	0	0	-1,170,470	1,170,470	0	1,088,749	1,170,470	0
(14)									
(15) Rate Base Factors							48.191%	51.809%	
(16)									
Working Capital & Deferred									
(17) Charges/Credits:									
(18) CASH - FUEL	0	0	0	0	0	0	0	0	0
(19) CASH - OTHER	0	0	0	0	0	0	0	0	0
(20) MAT. & SUPPLIES - FUEL	0	219,858	0	0	0	0	0	219,858	0
(21) MAT. & SUPPLIES - OTHER	31,810	0	0	-16,480	16,480	0	15,329	16,480	0
(22) DEF. CHG. - Financing	8,758	0	0	-4,537	4,537	0	4,221	4,537	0
(23) DEF. CHG. - Tax	9,693	0	0	-5,022	5,022	0	4,671	5,022	0
(24) DEF. CHG. - Pension	43,693	44,940	0	0	0	0	43,693	44,940	0
(25) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26) DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27) DEF. CHG. - Other	9,350	0	0	-4,844	4,844	0	4,506	4,844	0
(28) DEF. CHG. - FCR	10,722	0	0	-5,555	5,555	0	5,167	5,555	0
(29) DEF. CR. - ARO Steam	-85,653	0	0	44,376	-44,376	0	-41,278	-44,376	0
(30) DEF. CR. - ARO Hydro	-42,561	0	0	22,050	-22,050	0	-20,511	-22,050	0
(31) DEF. CR. - ARO Wind	-17,384	0	0	9,006	-9,006	0	-8,378	-9,006	0
(32) DEF. CR. - ARO LM6000	-1,468	0	0	760	-760	0	-707	-760	0
(32) DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33) DEF. CR. - Other	-30,940	0	0	16,030	-16,030	0	-14,911	-16,030	0
(34) DEF. CR. - COST OF REMOVAL LIABILITY	-7,260	0	0	3,761	-3,761	0	-3,499	-3,761	0
(35) CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36) SUB-TOTAL	-77,815	366,125	0	59,546	-59,546	0	-18,269	306,579	0
(37)							0	0	0
(38) TOTAL GENERATION FUNCTION	2,181,404	366,125	0	-1,110,924	1,110,924	0	1,070,480	1,477,050	0
(39)									
(40) TRANSMISSION FUNCTION									
(41)									
Transmission - HV (not applicable as a separate item)	0	0	0	-0	0	0	0	0	0
(42)									
(43)									
(44) GENERAL PROPERTY PLANT	0	0	0	-0	0	0	0	0	0
(45) TOTAL PLANT IN SERVICE	0	0	0	-0	0	0	0	0	0
(46)									
Working Capital & Deferred									
(47) Charges/Credits:									
(48) CASH - FUEL	0	0	0	0	0	0	0	0	0
(49) CASH - OTHER	0	0	0	0	0	0	0	0	0
(50) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51) MAT. & SUPPLIES - OTHER	0	0	0	-0	0	0	0	0	0
(52) DEF. CHG. - Financing	0	0	0	-0	0	0	0	0	0
(53) DEF. CHG. - Tax	0	0	0	-0	0	0	0	0	0
(54) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55) DEF. CHG. - Other	0	0	0	-0	0	0	0	0	0
(56) DEF. CHG. - ARO Trans.	-0	0	0	0	-0	0	-0	-0	0
(57) SUB-TOTAL	0	0	0	-0	0	0	0	0	0
(58)									
(59) Transmission - HV	0	0	0	-0	0	0	0	0	0

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<u>INITIAL R/B CLASSIFICATION</u>			<u>FURTHER CLASSIFICATION</u>			<u>FULLY CLASSIFIED RATE BASE</u>		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) Transmission - EHV and HV combined	1,000,899	0	0	0	0	0	1,000,899	0	0
(2)									
(3) GENERAL PROPERTY PLANT	103,081	0	0	0	0	0	103,081	0	0
(4) TOTAL PLANT IN SERVICE	1,103,980	0	0	0	0	0	1,103,980	0	0
(5)									
(6) <u>Working Capital & Deferred</u>									
(7) <u>Charges/Credits:</u>									
(8) CASH - FUEL	0	0	0	0	0	0	0	0	0
(9) CASH - OTHER	0	0	0	0	0	0	0	0	0
(10) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(11) MAT. & SUPPLIES - OTHER	15,544	0	0	0	0	0	15,544	0	0
(12) DEF. CHG. - Financing	4,280	0	0	0	0	0	4,280	0	0
(13) DEF. CHG. - Tax	4,736	0	0	0	0	0	4,736	0	0
(14) DEF. CHG. - Pension	20,410	0	0	0	0	0	20,410	0	0
(15) DEF. CHG. - Other	4,351	0	0	0	0	0	4,351	0	0
(16) DEF. CHG. - FCR	5,239	0	0	0	0	0	5,239	0	0
(17) DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(18) SUB-TOTAL	54,553	0	0	0	0	0	54,553	0	0
(19) Transmission - EHV	1,158,533	0	0	0	0	0	1,158,533	0	0
(20)									
(21) TOTAL TRANSMISSION FUNCTION	\$1,158,533	\$0	\$0	(\$0)	\$0	\$0	\$1,158,533	\$0	\$0

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) <u>DISTRIBUTION FUNCTION</u>									
(2) DISTRIBUTION PLANT:									
(3) LAND	\$2,496	\$0	\$2,554	\$0	\$0	\$0	\$2,496	\$0	\$2,554
(4) EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(5) OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(6) SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(7) POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(8) O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(9) U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(10) LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(11) SERVICES	0	0	58,531	0	0	0	0	0	58,531
(12) METERS	0	0	68,109	0	0	0	0	0	68,109
(13) STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(14) TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(15) GENERAL PROPERTY PLANT	124,583	0	90,265	0	0	0	124,583	0	90,265
(16) TOTAL PLANT IN SERVICE	1,101,811	0	798,304	0	0	0	1,101,811	0	798,304
(17) <u>Working Capital & Deferred Charges/Credits:</u>									
(18) CASH - FUEL	0	0	0	0	0	0	0	0	0
(19) CASH - OTHER	0	0	0	0	0	0	0	0	0
(20) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(21) MAT. & SUPPLIES - OTHER	15,513	0	11,240	0	0	0	15,513	0	11,240
(22) DEF. CHG. - Financing	4,271	0	3,095	0	0	0	4,271	0	3,095
(23) DEF. CHG. - Tax	4,727	0	3,425	0	0	0	4,727	0	3,425
(24) DEF. CHG. - Pension	14,213	0	60,780	0	0	0	14,213	0	60,780
(25) DEF. CHG. - Other	4,342	0	3,146	0	0	0	4,342	0	3,146
(26) DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(27) DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(28) SUB-TOTAL	43,060	0	81,686	0	0	0	43,060	0	81,686
(29) (24) TOTAL DISTRIBUTION FUNCTION	\$1,144,871	\$0	\$879,990	\$0	\$0	\$0	\$1,144,871	\$0	\$879,990
(30) <u>RETAIL FUNCTION</u>									
(31) DISTRIBUTION PLANT:									
(32) SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(33) METERS	0	0	0	0	0	0	0	0	0
(34) TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(35) GENERAL PROPERTY PLANT	0	0	36,737	0	0	0	0	0	36,737
(36) TOTAL PLANT IN SERVICE	0	0	36,737	0	0	0	0	0	36,737
(37) <u>Working Capital & Deferred Charges/Credits:</u>									
(38) CASH - FUEL	0	0	0	0	0	0	0	0	0
(39) CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(40) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(41) MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(42) DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(43) DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(44) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(45) DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(46) SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(47) TOTAL RETAIL FUNCTION	0	0	163,808	0	0	0	0	0	163,808
(48) TOTAL AVE. RATE BASE	\$4,484,808	\$366,125	\$1,043,797	(\$1,110,924)	\$1,110,924	\$0	\$3,373,884	\$1,477,050	\$1,043,797

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	1,000,899	644,402	34,112	177,036	20,280	18,548	21,392	36,357	30,104	13,877	4,792	D-3A
(2)												
(3) GENERAL PROPERTY PLANT	103,081	66,366	3,513	18,233	2,089	1,910	2,203	3,744	3,100	1,429	494	P-8B
(4) TOTAL PLANT IN SERVICE	1,103,980	710,768	37,625	195,269	22,369	20,459	23,595	40,101	33,204	15,306	5,286	
(5)												
Working Capital & Deferred												
(6) Charges/Credits:												
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(8) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10) MAT. & SUPPLIES - OTHER	15,544	10,008	530	2,749	315	288	332	565	468	216	74	P-8B
(11) DEF. CHG. - Financing	4,280	2,755	146	757	87	79	91	155	129	59	20	P-8B
(12) DEF. CHG. - Tax	4,736	3,049	161	838	96	88	101	172	142	66	23	P-8B
(13) DEF. CHG. - Pension	20,410	13,140	696	3,610	414	378	436	741	614	283	98	O-2B
(14) DEF. CHG. - Other	4,351	2,801	148	770	88	81	93	158	131	60	21	P-8B
(15) DEF. CHG. - FCR	5,239	3,373	179	927	106	97	112	190	158	73	25	P-8B
(16) DEF. CR. - ARO Trans	-7	-4	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17) SUB-TOTAL	54,553	35,122	1,859	9,649	1,105	1,011	1,166	1,982	1,641	756	261	
(18)												
(19) Transmission - EHV	1,158,533	745,890	39,484	204,918	23,474	21,470	24,761	42,083	34,845	16,062	5,547	
(20)												
(21) TOTAL TRANS. FUNCTION	1,158,533	745,890	39,484	204,918	23,474	21,470	24,761	42,083	34,845	16,062	5,547	
(22)												
(23) DISTRIBUTION FUNCTION												
(24) DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25) DISTRIBUTION PLANT - Streetlight	<u>36,113</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,113</u>	EXH. 3A
(26)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
(27) SUB-TOTAL	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)												
(29) GEN. PROPERTY PLANT	124,583	86,529	4,718	23,771	1,424	2,686	2,720	1,241	0	339	1,155	P-9
(42)	1,101,811	740,176	40,358	203,341	12,183	22,979	23,270	10,612	0	2,901	45,993	
Working Capital & Deferred												
(43) Charges/Credits:												
(44) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47) MAT. & SUPPLIES - OTHER	15,513	10,775	587	2,960	177	335	339	154	0	42	144	P-9
(48) DEF. CHG. - Financing	4,271	2,967	162	815	49	92	93	43	0	12	40	P-9
(49) DEF. CHG. - Tax	4,727	3,283	179	902	54	102	103	47	0	13	44	P-9
(50) DEF. CHG. - Pension	14,213	9,390	510	2,602	243	293	317	199	0	58	601	O-3
(51) DEF. CHG. - Other	4,342	3,016	164	829	50	94	95	43	0	12	40	P-9
(52) DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53) DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52) SUB-TOTAL	43,060	29,425	1,603	8,106	572	915	947	486	0	136	868	
(53)												
(54) TOTAL DIST. FUNCTION	1,144,871	769,600	41,961	211,448	12,755	23,894	24,217	11,098	0	3,037	46,861	
(55)												
(56) TOTAL DEMAND	\$3,373,884	\$2,204,690	\$117,928	\$605,709	\$57,919	\$65,201	\$71,856	\$92,065	\$67,041	\$33,941	\$57,533	

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)												
(3) GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)												
(6) Working Capital & Deferred												
(7) Charges/Credits:												
(8) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(9) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(10) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(11) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(14) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(15) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16) DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(17) DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV	0	0	0	0	0	0	0	0	0	0	0	
(21) TOTAL TRANS. FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(22)												
(23) TOTAL ENERGY	<u>\$1,477,050</u>	<u>\$776,402</u>	<u>\$53,422</u>	<u>\$323,664</u>	<u>\$51,975</u>	<u>\$37,965</u>	<u>\$61,299</u>	<u>\$99,666</u>	<u>\$43,157</u>	<u>\$17,957</u>	<u>\$11,542</u>	

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) CUST. CLASSIFICATION												
(2)												
(3) DISTRIBUTION FUNCTION												
(4) DISTRIBUTION PLANT	\$708,039	\$632,545	\$36,255	\$23,530	\$46	\$4,516	\$368	\$80	\$2	\$3	\$10,694	EXH. 3A
(5)												
(6) GEN. PROPERTY PLANT	90,265	80,641	4,622	3,000	6	576	47	10	0	0	1,363	P-12
(7) TOTAL PLANT IN SERVICE	798,304	713,186	40,878	26,530	52	5,091	415	90	3	3	12,057	
(8)												
(9) WORKING CAPITAL:												
(10) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13) MAT. & SUPPLIES - OTHER	11,240	10,042	576	374	1	72	6	1	0	0	170	P-12
(14) DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15) DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16) DEF. CHG. - Pension	60,780	54,917	3,121	1,369	2	261	17	3	0	0	1,088	O-6
(17) DEF. CHG. - Other	<u>3,146</u>	<u>2,811</u>	<u>161</u>	<u>105</u>	<u>0</u>	<u>20</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48</u>	P-12
(18) SUB-TOTAL	81,686	73,594	4,191	2,064	3	395	28	6	0	0	1,404	
(19)												
(20) TOTAL DIST. FUNCTION	879,990	786,780	45,069	28,594	55	5,486	443	95	3	4	13,461	
(21)												
(22) RETAIL FUNCTION												
(23) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)												
(25) GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26) TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)												
(28) WORKING CAPITAL:												
(29) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30) CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32) MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33) DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34) DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36) DEF. CHG. - Other	<u>145</u>	<u>129</u>	<u>7</u>	<u>5</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	P-13
(37) SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)												
(39) TOTAL RETAIL FUNCTION	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)												
(41) TOTAL CUSTOMER	1,043,797	913,495	53,574	45,056	1,798	7,626	3,663	3,291	3	603	14,689	
(42)												
(43) TOTAL AVE. RATE BASE	\$5,894,731	\$3,894,587	\$224,924	\$974,429	\$111,692	\$110,793	\$136,818	\$195,022	\$110,201	\$52,501	\$83,764	

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2)												
(3) LAND	\$2,496	\$1,694	\$92	\$470	\$50	\$53	\$59	\$44	\$0	\$12	\$23	P-3
(4) EASEMENTS & SURVEY	102,365	69,469	3,766	19,289	2,057	2,167	2,409	1,792	0	490	927	P-3
(5) OTHER	10,269	6,969	378	1,935	206	217	242	180	0	49	93	P-3
(6) SUBSTATIONS	192,024	128,927	6,961	35,896	4,552	4,022	4,640	4,220	0	1,084	1,721	EXH 3B
(7) POLES & FIXTURES	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	EXH 3D
(8) O.H. LINES	99,565	67,217	3,645	18,755	2,228	2,103	2,395	1,795	0	530	897	EXH 3F
(9) U.G. LINES	13,996	9,866	540	2,694	83	306	291	67	0	20	132	EXH 3H
(10) LINE TRANSFORMERS	405,674	290,274	15,941	78,676	0	8,959	7,950	0	0	0	3,875	D-1
(11) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13) STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(14)												
(15) TOTAL DEMAND	<u>977,228</u>	<u>653,647</u>	<u>35,640</u>	<u>179,570</u>	<u>10,759</u>	<u>20,292</u>	<u>20,549</u>	<u>9,371</u>	<u>0</u>	<u>2,562</u>	<u>44,838</u>	
(16)												
(17) <u>CUSTOMER</u>												
(18)												
(19) LAND	2,554	2,312	131	53	0	10	0	0	0	0	47	P-4
(20) EASEMENTS & SURVEY	104,778	94,853	5,373	2,184	2	415	20	3	0	0	1,927	P-4
(21) OTHER	10,511	9,516	539	219	0	42	2	0	0	0	193	P-4
(22) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23) POLES & FIXTURES	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	EXH 3D
(24) O.H. LINES	89,363	80,896	4,582	1,863	2	354	19	3	0	0	1,644	EXH 3F
(25) U.G. LINES	47,661	43,157	2,445	994	0	189	0	0	0	0	877	EXH 3H
(26) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27) SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2B
(28) METERS	68,109	57,182	3,665	5,766	33	1,141	257	62	2	2	0	EXH 3G
(29) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)												
(31) TOTAL CUSTOMER	<u>\$708,039</u>	<u>\$632,545</u>	<u>\$36,255</u>	<u>\$23,530</u>	<u>\$46</u>	<u>\$4,516</u>	<u>\$368</u>	<u>\$80</u>	<u>\$2</u>	<u>\$3</u>	<u>\$10,694</u>	
(32)												
(33) <u>RETAIL</u>												
(34)												
(35) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)												
(38) TOTAL RETAIL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
(39)												
(40) <u>SUMMARY</u>												
(41)												
(42) LAND	5,050	4,006	223	523	50	63	59	44	0	12	70	P-3 & 4
(43) EASEMENTS & SURVEY	207,143	164,322	9,139	21,473	2,059	2,582	2,429	1,795	0	490	2,854	P-3 & 4
(44) OTHER	20,781	16,485	917	2,154	207	259	244	180	0	49	286	P-3 & 4
(45) SUBSTATIONS	192,024	128,927	6,961	35,896	4,552	4,022	4,640	4,220	0	1,084	1,721	EXH 3B
(46) POLES & FIXTURES	441,257	374,823	21,061	28,662	1,591	3,759	2,634	1,286	0	377	7,063	EXH 3D
(47) O.H. LINES	188,928	148,114	8,227	20,617	2,230	2,457	2,414	1,797	0	531	2,541	EXH 3F
(48) U.G. LINES	61,657	53,022	2,985	3,688	83	494	291	67	0	20	1,009	P-1 & 2
(49) LINE TRANSFORMERS	405,674	290,274	15,941	78,676	0	8,959	7,950	0	0	0	3,875	D-1
(50) SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2
(51) METERS	68,109	57,182	3,665	5,766	33	1,141	257	62	2	2	0	EXH 3G
(52) STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(53)												
(54) TOTAL AVE. RATE BASE	<u>\$1,685,267</u>	<u>\$1,286,192</u>	<u>\$71,896</u>	<u>\$203,100</u>	<u>\$10,804</u>	<u>\$24,808</u>	<u>\$20,917</u>	<u>\$9,451</u>	<u>\$2</u>	<u>\$2,565</u>	<u>\$55,532</u>	

EXHIBIT 3B

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) DIST. BULK PWR.	(3) DIST. GENERAL
(1) TOT. DIST. SUBSTATIONS	<u>\$192,024</u>	<u>\$176,685</u>	<u>\$15,338</u>
<u>ALLOCATION</u>			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) PHP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	<u>1,721</u>	<u>1,583</u>	<u>138</u>
(12) TOTAL	<u>\$192,024</u>	<u>\$176,685</u>	<u>\$15,338</u>
ALLOCATION FACTOR		D-2B	D-2 B

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE POLE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	\$441,257	\$66,189	\$214,451	\$48,538	\$112,079

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE POLE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$374,823	\$44,500	\$194,104	\$34,731	\$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	<u>7,063</u>	<u>594</u>	<u>3,944</u>	<u>464</u>	<u>2,062</u>
(11) TOTAL	<u>\$441,257</u>	<u>\$66,189</u>	<u>\$214,451</u>	<u>\$48,538</u>	<u>\$112,079</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	\$188,928	\$93,141	\$57,056	\$6,424	\$32,307

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$148,114	\$62,621	\$51,643	\$4,596	\$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	<u>2,541</u>	<u>836</u>	<u>1,049</u>	<u>61</u>	<u>594</u>
(11) TOTAL	<u>\$188,928</u>	<u>\$93,141</u>	<u>\$57,056</u>	<u>\$6,424</u>	<u>\$32,307</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL <u>PLANT</u>	(2) PRIMARY <u>DEMAND</u>	(3) PRIMARY <u>CUSTOMER</u>	(4) SECONDARY <u>DEMAND</u>	(5) SECONDARY <u>CUSTOMER</u>
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	\$61,657	\$3,453	\$678	\$10,543	\$46,983

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$53,022	\$2,321	\$614	\$7,544	\$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	<u>1,009</u>	<u>31</u>	<u>12</u>	<u>101</u>	<u>864</u>
(11) TOTAL	<u>\$61,657</u>	<u>\$3,453</u>	<u>\$678</u>	<u>\$10,543</u>	<u>\$46,983</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE METER INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST (\$000)
(1) DOMESTIC	486,363	\$129.17	\$62,823,522	83.96	\$57,182
(2) SMALL GENERAL	27,549	146.15	4,026,344	5.38	3,665
(3) GENERAL	11,199	565.62	6,334,383	8.47	5,766
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	33
(5) SMALL INDUSTRIAL	2,127	589.45	1,253,912	1.68	1,141
(6) MEDIUM INDUSTRIAL	175	1,611.77	281,968	0.38	257
(7) LARGE INDUSTRIAL	36	1,891.93	67,939	0.09	62
(8) PHP	1	1,824.69	1,825	0.00	2
(9) MUNICIPAL	1	1,891.93	2,365	0.00	2
(10) UNMETERED	<u>9,882</u>	N/A	<u>0</u>	<u>0.00</u>	<u>0</u>
(11) TOTAL	<u>537,354</u>		<u>\$74,828,496</u>	<u>100.00</u>	<u>\$68,109</u>

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES
POWER PRODUCTION						
(1) FUEL	\$366,094	\$310,870	\$0	\$0	\$0	\$55,224
(2) PURCHASED POWER:						
(3) OTHER THAN BIOMASS AND WIND	27,737	27,646	0	0	0	91
(4) BIOMASS	21,026	20,957	0	0	0	69
(5) MARITIME LINK	203,880	203,213	0	0	0	668
(6) WIND ERIS	33,418	33,311	0	0	0	107
(7) WIND NRIS	182,852	182,268	0	0	0	583
(8) IMPORTS	89,972	89,677	0	0	0	296
(9) BUTU CAPACITY CREDIT	0	394	0	0	0	-394
(10) TOTAL	924,980	868,336	0	0	0	56,643.83
(11) THERMAL - OPERATING & MAINT.	60,864.0	58,627	0	0	0	2,237
(12) HYDRO - OPERATING & MAINT.	2,394.5	2,306	0	0	0	88
(13) WIND - OPERATING & MAINT.	8,527.7	8,214	0	0	0	313
(14) WIND - OPERATING & MAINT.	139.2	0	0	0	0	139
(15) BIOMASS - OPERATING & MAINT.	6,830.9	6,580	0	0	0	251
(16) LM6000 - OPERATING & MAINT.	656.5	632	0	0	0	24
(17) COMBUSTION TURBINE - OPER. & MAINT.	1,727.9	1,664	0	0	0	64
(18) ENERGY, FUELS & RISK MGMT.	6,857.8	6,606	0	0	0	252
(19) GENERATION DEVELOPMENT	0.0	0	0	0	0	0
(20) GENERATION BATTERIES	0.0	0	0	0	0	0
(21) RADIAL TO GENERATION TRANS.	1,506.0	1,451	0	0	0	55
(22) TOTAL PRODUCTION OPER. & MAINT.	89,504.5	86,080	0	0	0	3,424
(23)						
(24) CUSTOMER OPERATIONS:						
(25) TRANSMISSION & DISTRIBUTION	83,713.491	0	21,094	59,631	0	2,989
(26)						
(27) CUSTOMER SERVICE	28,605	0	0	1,155	26,908	542
(28)						
(29)						
(30) OTHER OPERATING						
(31)						
(32) CORPORATE GROUPS:						
(33) EXECUTIVE MANAGEMENT	1,877.0	1,306	152	327	25	68
(34) CORP. SECRETARY & INSURANCE	11,821.6	7,825	1,949	1,060	552	436
(35) LEGAL SERVICES	5,177.0	3,601	418	901	68	189
(36) EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	440	1,091	583	130
(37) REGULATORY AFFAIRS	9,513.0	6,617	768	1,656	126	346
(38) FINANCE GROUP	7,560.7	4,921	753	1,519	92	276
(39) PROCUREMENT & FACILITIES	12,656.2	3,059	3,059	3,059	3,059	420
(40) ENTERPRISE SERVICES	47,662.3	20,069	5,045	13,157	7,801	1,589
(41) HUMAN RESOURCES	11,248.4	4,736	1,191	3,105	1,841	375
(42) TOTAL CORPORATE GROUPS	111,388.3	53,761	13,774	25,876	14,147	3,829
(43)						
(44) GENERATION SERVICES	12,337.5	11,884	0	0	0	453
(45) OTHER EXPENSES	7,886.5	3,321	835	2,177	1,291	263
(46) TOTAL OM&G EXPENSES	333,435.021	155,047	35,703	88,839	42,346	11,500
(47)						
(48) COGS	0	0	0	0	0	0
(49) DSM EXPENSE	0	0	0	0	0	0
(50) FCR DEFERRAL	0	0	0	0	0	0
(51) OTHER EXPENSES	0	0	0	0	0	0
(52) GRANTS IN LIEU OF TAXES	51,549	21,165	10,342	17,801	344	1,896
(53) DEPRECIATION:						
(54) STEAM	49,859	48,026	0	0	0	1,833
(55) HYDRO	17,266	16,632	0	0	0	635
(56) WIND	13,334	12,844	0	0	0	490
(57) SOLAR	61	0	0	0	0	61
(58) LM6000	7,372	7,101	0	0	0	271
(59) OTHER GAS TURBINE	3,239	3,120	0	0	0	119
(60) GENERATION BATTERIES	8,877	8,551	0	0	0	326
(61) RADIAL TO GENERATION TRANS.	3,081	2,968	0	0	0	113
(62) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0
(63) Transmission - EHV and HV combined	30,089	0	28,744	0	0	1,346
(64) DISTRIBUTION - Land	0	0	0	0	0	0
(65) DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(66) DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(67) DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(68) DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(69) DISTRIBUTION - OH Lines	12,809	0	0	12,393	0	416
(70) DISTRIBUTION -UG Lines	2,997	0	0	2,899	0	97
(71) DISTRIBUTION -Line Transformers	30,216	0	0	29,235	0	981
(72) DISTRIBUTION -Services	3,514	0	0	3,399	0	114
(73) DISTRIBUTION -Meters	8,399	0	0	8,126	0	273
(74) DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(75) GENERAL PROPERTY	67,944	18,180	12,835	28,324	6,242	2,362
(76) TOTAL DEPRECIATION	300,785	117,421	41,579	124,750	6,242	10,792
(77)						
(78) INTEREST NET	154,075	64,165	29,180	51,000	4,126	5,603
(79) PREFERRED DIVIDENDS	0	0	0	0	0	0
(80) CORPORATE TAXES	11,008	4,584	2,085	3,644	295	400
(81) TOTAL EXPENSES	\$1,775,831	\$1,230,719	\$118,889	\$286,035	\$53,353	\$86,835
(82)						
(83) NON-OPERATING REVENUE:						
(84) EXPORT SALES	0	0	0	0	0	0
(85) LATE PAYMENT CHARGE	(6,032.1)	0	0	0	-6,032	0
(86) CONNECTION CHARGES AND METER REMOVA	(3,675.0)	0	0	0	-3,675	0
(87) NSF	(160.2)	0	0	0	-160	0
(88) RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89) WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90) POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91) STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92) AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93) OTHER REVENUE	(4,487.5)	-3,270	-316	-760	-142	0
(94)						
(95) NET INCOME	212,356.133	88,436	40,218	70,292	5,687	7,723
(96)						
(97) TOTAL NET EXPENSES	\$1,942,073.165	\$1,310,848	\$158,791	\$338,872	\$39,004	\$94,558

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL</u> <u>EXPENSES</u>	(2) <u>PROD.</u> <u>EXPENSES</u>	(3) <u>TRANS.</u> <u>EXPENSES</u>	(4) <u>DIST.</u> <u>EXPENSES</u>	(5) <u>RETAIL</u> <u>EXPENSES</u>	(6) <u>DIRECT</u> <u>EXPENSES</u>	(7) <u>ALLOCATION</u> <u>FACTOR</u>
(1) FUEL	366,094	310,870	-	-	-	55,224.5	
(2) PURCHASED POWER:							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,646	-	-	-	91.1	
(4) BIOMASS	21,026	20,957	-	-	-	69.4	
(5) MARITIME LINK	203,880	203,213	-	-	-	667.6	
(6) WIND ENRIS	33,418	33,311	-	-	-	106.8	
(7) WIND NRIS	182,852	182,268	-	-	-	583.4	
(8) IMPORTS	89,972	89,677	-	-	-	295.5	
(9) BUTU CAPACITY CREDIT	-	394.5	-	-	-	(394.5)	
(10) TOTAL	924,980	868,336	-	-	-	56,643.830	
(11)							
(12) POWER PRODUCTION							
(13) THERMAL OPERATING & MAINT.	60,864	58,627	-	-	-	2,237	
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88	
(15) WIND - OPERATING & MAINT.	8,528	8,214	-	-	-	313	
(16) SOLAR - OPERATING & MAINT.	139	-	-	-	-	139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,580	-	-	-	251	
(17) LM6000 OPERATING & MAINT.	656	632	-	-	-	24	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,728	1,664	-	-	-	64	
(19) FUEL PROCUREMENT	6,858	6,606	-	-	-	252	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,506	1,451	-	-	-	55	
(23) TOTAL POWER PRODUCTION	89,504.5	86,080	-	-	-	3,424	
(24)							
(25) CORPORATE GROUPS							
(26) EXECUTIVE MANAGEMENT	1,877	1,306	152	327	25	68 F - 2	
(27) CORP. SECRETARY & INSURANCE	11,822	7,825	1,949	1,060	552	436 F - 4	
(28) LEGAL SERVICES	5,177	3,601	418	901	68	189 F - 2	
(29) EXTERNAL RELATIONS	3,550	1,495	376	980	581	118 F - 1	
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	132	65	111	2	12 F - 3	
(31)							
(32) TOTAL CORPORATE GROUPS	22,748	14,359	2,959	3,379	1,228	823	
(33)							
(34) CUSTOMER OPERATIONS							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,827	-	20,850	-	-	976	
(41) EHV and HV STORM EXPENSES	255	-	243	-	-	11	
(42)							
(43) DISTRIBUTION:							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,200	-	1,148	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,800	-	765	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
### TOTAL DISTRIBUTION	61,632.2	-	-	59,631	-	2,001	
###							
### TOTAL CUSTOMER OPERATIONS - T & D	83,713.491	-	21,094	59,631	-	2,989	
###							
### GENERATION SERVICES	12,338	11,884				453	
###							
### CUSTOMER SERVICE							
### CUSTOMER SERVICE							
### CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28	
### CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71	
### CALL CENTRE:							
### CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
### CUSTOMER CARE	6,940	-	-	-	6,812	127	
### REVENUE OPERATIONS:							
### BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42	
### METER DATA SERVICES	441	-	-	-	432	8	
### SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38,765	
### METER SERVICES - FIELD	1,447	-	-	-	1,420	27	
### ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,569	85	
### REVENUE OPS ADMIN	-	-	-	-	-	-	
### CREDIT SERVICES	-	-	-	-	-	-	
### BAD DEBT EXPENSE	5,013	-	-	-	4,921	92	
### MARKETING & SALES	-	-	-	-	-	-	
### METER SERVICES - INSPECTORS	-	-	-	-	-	-	
### TOTAL CUSTOMER SERVICE	28,605	-	-	1,155	26,908	542	

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL</u> <u>EXPENSES</u>	(2) <u>PROD.</u> <u>EXPENSES</u>	(3) <u>TRANS.</u> <u>EXPENSES</u>	(4) <u>DIST.</u> <u>EXPENSES</u>	(5) <u>RETAIL</u> <u>EXPENSES</u>	(6) <u>DIRECT</u> <u>EXPENSES</u>	(7) <u>ALLOCATION</u> <u>FACTOR</u>
(1) REGULATORY AFFAIRS							
(2) Advocacy Expense	1,931	1,343	156	336	25	70	F - 2
(3) Other Expenses	7,582	5,274	612	1,320	100	276	F - 2
(4) Subtotal	9,513	6,617	768	1,656	126	346	
(5)							
(6) FINANCE GROUP							
(7) INTERNAL AUDIT	1,825	1,269	147	318	24	66	F - 2
(8) INVESTOR RELATIONS	278	114	56	96	2	10	F - 3
(9) DIRECTOR FINANCE	470	327	38	82	6	17	F - 2
(10) TREASURER	435	303	35	76	6	16	F - 2
(11) CORPORATE TAX	908	373	182	313	6	33	F - 3
(12)							
(13) GM FINANCE	-						
(14) CORPORATE CONTROLLER	3,646	2,536	294	635	48	133	F - 2
(15) CORP. PERFORMANCE & BACK OFFICE	-						
(16)							
(17) TOTAL FINANCE	7,561	4,921	753	1,519	92	276	
(18)							
(19) ENTERPRISE SERVICES							
(20) PROCUREMENT & FACILITIES	12,656	3,059	3,059	3,059	3,059	420	F - 5
(21) INFORMATION TECHNOLOGY	47,662	20,069	5,045	13,157	7,801	1,589	F - 1
(22)							
(23) TOTAL ENTERPRISE SERVICES	60,318	23,129	8,104	16,216	10,861	2,009	
(24)							
(25) HUMAN RESOURCES							
(26) --HUMAN RESOURCES	11,248	4,736	1,191	3,105	1,841	375	F - 1
(27)							
(28) OTHER EXPENSES	7,887	3,321	835	2,177	1,291	263	F - 1
(29)							
(30) TOTAL DIVISIONAL EXPENSES BY ADVOCACY EXPE	331,904	153,704	35,947	88,903	42,341	11,430	
(31)							
(32) TOTAL DIVISIONAL EXPENSES	333,435	155,047	35,703	88,839	42,346	11,500	
(33)							
(34) COGS	-	-	-	-	-	-	
(35)							
(36) DSM EXPENSES	-	-	-	-	-	-	
(37)							
(38) FCR DEFERRAL	-	-	-	-	-	-	
(39)							
(40) OTHER EXPENSES	-	-	-	-	-	-	
(41)							
(42) CAPITAL RELATED EXPENSES							
(43)							
(44) GRANTS IN LIEU OF TAXES	51,549	21,165	10,342	17,801	344	1,896	
(45) DEPRECIATION :							
(46) STEAM	49,859	48,026	-	-	-	1,833	
(47) HYDRO	17,266	16,632	-	-	-	635	
(48) WIND	13,334	12,844	-	-	-	490	
(49) SOLAR	61					61	
(50) LM6000	7,372	7,101	-	-	-	271	
(51) GAS TURBINE - OTHER	3,239	3,120	-	-	-	119	
(52) GENERATION BATTERIES	8,877	8,551	-	-	-	326	
(53) RADIAL TO GENERATION TRANS.	3,081	2,968	-	-	-	113	
(54) Transmission - HV (not applicable as a separate item)	0	-	0	-	-	0	
(55) Transmission - EHV and HV combined	30,089	-	28,744	-	-	1,346	
(56) DISTRIBUTION - Land	-	-	-	-	-	-	
(57) DISTRIBUTION - Easements	3,574			3,458	-	116	
(58) DISTRIBUTION - Other	1,393			1,348	-	45	
(59) DISTRIBUTION - Substations	9,632			9,319	-	313	
(60) DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721	
(61) DISTRIBUTION - OH Lines	12,809			12,393	-	416	
(62) DISTRIBUTION -UG Lines	2,997			2,899	-	97	
(63) DISTRIBUTION -Line Transformers	30,216			29,235	-	981	
(64) DISTRIBUTION -Services	3,514			3,399	-	114	
(65) DISTRIBUTION -Meters	8,399			8,126	-	273	
(66) DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160	
(67) GENERALPROPERTYFUNCTIONIALIZED	13,532	-	397	6,538	6,242	354.6	
(68) GENERALPROPERTYDISTRIBUTION/ TRANSMIS	2,990	-	760	2,122	-	106.8	F - 6
(69) GENERALPROPERTYDISTRIBUTION/ TRANSMIS	8,575	-	3,077	5,181	-	317.9	F - 7
(70) GENERALPROPERTYNON- FUNCTIONIALIZED	42,847	18,180	8,602	14,483	-	1,582.5	F - 8
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72) INTEREST NET	154,075	64,165	29,180	51,000	4,126	5,603	
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74) CORPORATE TAXES	11,008	4,584	2,085	3,644	295	400	
(75)							
(76) TOTAL OPERATING EXPENSES	1,775,831	1,230,719	118,889	286,035	53,353	86,835	
(77)							
(78) NON-OPERATING REVENUE:							
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80) EXPORT SALES	-	-	-	-	-	-	
(81) LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-	
(82) CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-	
(83) NSF	(160)	-	-	-	(160)	-	
(84) RETAIL SALES	(1,709)	-	-	-	(1,709)	-	
(85) WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-	
(86) POLE SERVICES	(16,695)	-	-	(16,695)	-	-	
(87) STEAM AND ASH SALES	(5,038)	(5,038)	-	-	-	-	
(88) AMI OPT OUT CHARGE	(765)	-	-	-	(765)	-	
(89) OTHER REVENUE	(4,487)	(3,270)	(316)	(760)	(142)	-	
(90)							
(91) PROFIT/LOSS	212,356	88,436	40,218	70,292	5,687	7,723	\$94,558
(92)							
(93) TOTAL NET EXPENSES	1,942,073	1,310,848	158,791	338,872	39,004	94,558	
(94)							
(95) Generation							
(96) Transmission							
(97) Distribution							
(98) Retail							
(99) Total							

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL</u> <u>EXPENSES</u>	(2) <u>PROD.</u> <u>EXPENSES</u>	(3) <u>TRANS.</u> <u>EXPENSES</u>	(4) <u>DIST.</u> <u>EXPENSES</u>	(5) <u>RETAIL</u> <u>EXPENSES</u>	(6) <u>PROD.</u> <u>WEIGHTS</u>	(7) <u>TRANS.</u> <u>WEIGHTS</u>	(8) <u>DIST.</u> <u>WEIGHTS</u>	(9) <u>RETAIL</u> <u>WEIGHTS</u>
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) PURCHASED POWER:									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) TOTAL	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) POWER PRODUCTION									
(13) THERMAL OPERATING & MAINT.	58,627	58,627	-	-	-	13.00%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	2,306	2,306	-	-	-	0.5%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,214	8,214	-	-	-	1.8%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,580	6,580	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	632	632	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,664	1,664	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,606	6,606	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,451	1,451	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) TOTAL POWER PRODUCTION	84,630	84,630	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)									
(25) CORPORATE GROUPS									
(26) EXECUTIVE MANAGEMENT	1,809	1,306	152	327	25	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,386	7,825	1,949	1,060	552	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,989	3,601	418	901	68	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,431	1,495	376	980	581	0.3%	0.2%	0.3%	1.0%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	310	132	65	111	2	0.0%	0.0%	0.0%	0.0%
(31)									
(32) TOTAL CORPORATE GROUPS	21,925	14,359	2,959	3,379	1,228	3.2%	1.9%	0.9%	2.1%
(33)									
(34) CUSTOMER OPERATIONS									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	20,850	-	20,850	-	-	0.0%	13.1%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	243	-	243	-	-	0.0%	0.2%	0.0%	0.0%
(42)									
(43) DISTRIBUTION:									
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	34,200	-	-	34,200	-	0.0%	0.0%	9.6%	0.0%
(46) OVERHEAD LINES STORM EXPENSES	22,800	-	-	22,800	-	0.0%	0.0%	6.4%	0.0%
(47) UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
### TOTAL DISTRIBUTION	59,631	-	-	59,631	-	0.0%	0.0%	16.7%	0.0%
###									
### TOTAL CUSTOMER OPERATIONS - T & D	80,725	-	21,094	59,631	-	0.0%	13.3%	16.7%	0.0%
###									
### GENERATION SERVICES	11,884	11,884	-	-	-	2.6%	0.0%	0.0%	0.0%
###									
### CUSTOMER SERVICE									
### CUSTOMER SERVICE									
### CUSTOMER SERVICE EXPERIENCE	1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
### CUSTOMER SOLUTIONS	3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
### CALL CENTRE:									
### CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
### CUSTOMER CARE	6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
### REVENUE OPERATIONS:									
### BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
### METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
### SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
### METER SERVICES - FIELD	1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
### ELECTRICAL WIRING INSPECTION - FIELD	4,569	-	-	-	4,569	0.0%	0.0%	0.0%	7.7%
### REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
### CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
### BAD DEBT EXPENSE	4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
### MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
### METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
### TOTAL CUSTOMER SERVICE	28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

NOVA SCOTIA POWER INC

(95)	Generation
(96)	Transmission
(97)	Distribution
(98)	Retail
(99)	Total

[illegible]

EXHIBIT 4.1

NOVA SCOTIA POWER INC.

TRANSMISSION OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	ABOVE-THE- LINE RATE CLASSES	BELOW-THE- LINE RATE CLASSES	TOTAL
(1) OPERATION & MAINTENANCE			
(2) DIRECT	21,094	988	22,081
(3) NON-DIRECT	14,609	684	15,293
(4) TOTAL OPER. & MAINT.	35,703	1,672	37,374
(6) DEPRECIATION			
(7) DIRECT	28,744	1,346	30,089
(8) GENERAL PROPERTY	12,835	601	13,436
(9) TOTAL DEPRECIATION	41,579	1,947	43,526
(11) TAX			
(12) CORPORATE TAX	517	24	541
(13) REGULATORY AMORTIZATION	1,568	73	1,641
(14) GRANTS IN LIEU OF TAXES	10,342	484	10,827
(15) TOTAL TAX	12,427	582	13,009
(17) INTEREST			
(18) TOTAL BEFORE AFUDC	27,825	1,303	29,128
(19) LESS: AFUDC INTEREST	1,355	63	1,419
(20) INTEREST TOTAL	29,180	1,366	30,546
(22) RETAINED EARNINGS	40,218	1,883	42,101
(24) MISCELLANEOUS REVENUE CREDIT	(316)	-	(316)
(26) TOTAL	158,791	7,449	166,241

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>GENERATION FUNCTION</u>				
(1) FUEL	310,870	\$0	\$310,870	-
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	27,646	\$13,322	\$14,324	-
(3) PURCHASES - BIOMASS	20,957	\$5,810	\$15,147	-
(4) MARITIME LINK	203,213	\$97,925	\$105,288	-
(5) PURCHASES - WIND ERIS	33,311	16,050.8	17,260.4	-
(6) PURCHASES - WIND NRIS	182,268	87,824.4	94,443.9	-
(7) IMPORTS	89,677	0	89,677.0	-
(8) BUTU CAPACITY CREDIT	394	394	0	-
(8) OPER. & MAINT. - STEAM	113,384	54,641	58,743	-
(9) OPER. & MAINT. - HYDRO	4,461	2,150	2,311	-
(10) OPER. & MAINT. - WIND	15,886	7,656	8,231	-
(11) OPER. & MAINT. - BIOMASS	12,725	6,133	6,593	-
(12) OPER. & MAINT. - LM6000	1,223	589	634	-
(13) OPER. & MAINT. - OTHER CT's	3,219	3,219	0	-
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS	2,806	1,352	1,454	-
(16) DSM				
(17) FCR DEFERRAL	0	0	0	-
(18) REG. AFFAIRS - ADVOCACY EXPENSE	1,343.1	647	696	-
(18) GRANTS IN LIEU OF TAXES	21,165	10,200	10,965	-
(19) Depreciation:				
(20) STEAM	48,026	23,144	24,882	-
(21) HYDRO	16,632	8,015	8,617	-
(22) WIND	12,844	6,190	6,654	-
(23) LM6000	7,101	3,422	3,679	-
(24) GAS TURBINE - OTHER	3,120	1,503	1,616	-
(25) GENERATION BATTERIES	8,551	4,121	4,430	-
(26) RADIAL TO GENERATION TRANS.	2,968	1,430	1,538	-
(27) GENERAL PROPERTY	18,180	8,761	9,419	-
(28)				
(29) INTEREST NET OF AFUDC	64,165	26,962	37,203	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	4,584	1,926	2,658	-
(32) NON-OPERATING REVENUE:				
(33) EXPORT SALES	0	0	0	-
(34) STEAM AND ASH SALES	-5,038	-1,610	-3,427	-
(35) OTHER REVENUE	-3,270	-1,045	-2,225	-
(36) RETURN (PROFIT/LOSS)	88,436	37,161	51,275	-
(37)				
(38) TOTAL GENERATION	\$1,310,848	\$427,894.32	\$882,953	-

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
TRANSMISSION FUNCTION				
Transmission - HV (not applicable as a separate item)				
O&M - HV Before Storm Expense	0	0	0	-
O&M - HV Storm Expense	0	0	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	-
GRANTS IN LIEU OF TAXES	0	0	0	-
Depreciation:				
TRANSMISSION	0	0	0	-
GENERAL PROPERTY	0	0	0	-
INTEREST NET OF AFUDC	0	0	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	0	0	0	-
Non-Operating Revenue:				
OTHER REVENUE	-0	-0	-0	-
RETURN (PROFIT/LOSS)	0	0	0	-
TOTAL - HV	0	0	0	-
Transmission - EHV and HV combined				
O&M - EHV Before Storm Expense	35,303	35,303	0	-
O&M - EHV Storm Expense	243	243	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	156	156	0	-
GRANTS IN LIEU OF TAXES	10,342	10,342	0	-
Depreciation:				
TRANSMISSION	28,744	28,744	0	-
GENERAL PROPERTY	12,835	12,835	0	-
INTEREST NET OF AFUDC	29,180	29,180	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	2,085	2,085	0	-
Non-Operating Revenue:				
OTHER REVENUE	-316	-316	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,218	40,218	0	-
TOTAL - EHV	158,791	158,791	0	-
TOTAL TRANSMISSION	\$158,791	\$158,791.15	\$0	-

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>DISTRIBUTION FUNCTION</u>				
(1) Before Streetlights:				
(2) SUBSTATIONS	\$2,171	\$2,171	\$0	-
(3) OVERHEAD LINES Before Storm Expense	60,190	15,650	0	44,541.0
(4) OVERHEAD LINES Storm Expense	22,800	5,928	0	16,872.0
(5) UNDERGROUND LINES	830	216	0	614.0
(6) LINE TRANSFORMERS	0	0	0	-
(7) METERS	1,682	0	0	1,681.8
(8) COMMUNICATIONS	0	0	0	-
(9) REG. AFFAIRS - ADVOCACY EXPENSE	336	87	0	248.8
(9) GRANTS IN LIEU OF TAXES	17,483	9,747	0	7,736.2
(10) Depreciation:				
(11) DISTRIBUTION - Land	0	0	0	-
(12) DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13) DISTRIBUTION - Other	1,348	666	0	681.9
(14) DISTRIBUTION - Substations	9,319	9,319	0	-
(15) DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,901.8
(16) DISTRIBUTION - OH Lines	12,393	6,531	0	5,862.0
(17) DISTRIBUTION -UG Lines	2,899	658	0	2,241.3
(18) DISTRIBUTION -Line Transformers	29,235	29,235	0	-
(19) DISTRIBUTION -Services	3,399	0	0	3,399.4
(20) DISTRIBUTION -Meters	8,126	0	0	8,126.5
(21) GENERAL PROPERTY	28,324	16,424	0	11,900.0
(22)				
(23) INTEREST NET OF AFUDC	50,091	27,926	0	22,164.4
(24) PREFERRED DIVIDENDS	0	0	0	-
(25) CORPORATE TAXES	3,579	1,995	0	1,583.6
(26) RETURN (PROFIT/LOSS)	69,039	38,490	0	30,548.5
(27)				
(28) Streetlights:				
(29) MAINTENACE	830	830	0	-
(30) GRANTS IN LIEU OF TAXES	317	317	0	-
(31) DEPRECIATION	4,758	4,758	0	-
(32) INTEREST NET OF AFUDC	910	910	0	-
(33) PREFERRED DIVIDENDS	0	0	0	-
(34) CORPORATE TAXES	65	65	0	-
(35) RETURN (PROFIT/LOSS)	1,254	1,254	0	-
(36) Subtotal	8,133	8,133	0	-
(37)				
(38) POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39) OTHER REVENUE	-760	-374	0	(386.1)
### TOTAL DISTRIBUTION	\$338,872	\$175,760.19	\$0	163,111.8

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>RETAIL FUNCTION</u>				
(1) CUSTOMER EXPERIENCE AND SOLUTIONS	8,988	0	0	8,988.0
(2) CALL CENTRE	13,650	0	0	13,650.0
(3) BILLING SERVICES & PAYMENTS	3,838	0	0	3,837.9
(4) METER SERVICES - INSPECTORS	0	0	0	-
(5) METER DATA SERVICES	736	0	0	735.6
(6) METER SERVICES - FIELD	2,416	0	0	2,415.7
(7) ELECT. WIRING INSPECT. - FIELD	7,773	0	0	7,772.7
(8) REVENUE OPS ADMIN	0	0	0	-
(9) CREDIT SERVICES	0	0	0	-
(10) BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11) MARKETING & SALES	0	0	0	-
(12) REG. AFFAIRS - ADVOCACY EXPENSE	25	0	0	25.5
(12) COGS	0	0	0	-
(13) GRANTS IN LIEU OF TAXES	344	0	0	344.2
(14) Depreciation:				
(15) DISTRIBUTION	0	0	0	-
(16) GENERAL PROPERTY	6,242	0	0	6,242.3
(17) INTEREST NET OF AFUDC	4,126	0	0	4,125.8
(18)				
(19) PREFERRED DIVIDENDS	0	0	0	-
(20) CORPORATE TAXES	295	0	0	294.8
(21) Non-Operating Revenue:				
(22) LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23) CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24) NSF	(160.2)	0	0	(160.2)
(25) RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26) WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27) AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28) OTHER REVENUE	(141.8)	0	0	(141.8)
(29) RETURN (PROFIT/LOSS)	5,686.6	0	0	5,686.6
### TOTAL RETAIL	\$39,004	\$0	\$0	39,003.9
###				
### TOTAL NET EXPENSES	<u>\$1,847,515</u>	<u>\$762,445.657</u>	<u>\$882,953.294</u>	<u>202,115.8</u>

NOVA SCOTIA POWER INC.
CLASSIFICATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(1)	INTERMEDIATE CLASSIFICATION			
(2)				
(3)	THERMAL O&M	\$113,384		
(4)	HYDRO O&M	4,461		
(5)	WIND O&M	15,886		
(6)	BIOMASS O&M	12,725		
(7)	LM6000 O&M	1,223		
(8)	OTHER CT's O&M	3,219		
	GENERATION BATTERIES	\$0		
	RADIAL TO GENERATION TRANS.	\$2,806		
(9)				
(10)	NET THERMAL O&M	<u>\$153,704</u>		
(11)				
(12)	THERMAL O&M	\$0	Intermediate Classification Factor	
(13)	HYDRO O&M	0	Was:	16%
(14)	WIND O&M	0	Now:	0%
(15)				
(16)	BIOMASS O&M	0		
(17)				
(18)	LM6000 O&M	0		
(19)				
(20)				
(21)	OTHER CT's O&M	0		
(22)				
(23)	THERMAL VARIABLE O&M	\$0		
(24)				
(25)	THERMAL O&M	\$113,384		
(26)				
(27)	HYDRO O&M	4,461		
(28)	WIND O&M	15,886		
(29)	BIOMASS O&M	12,725		
(30)	LM6000 O&M	1,223		
(31)	OTHER CT's O&M	3,219		
(32)	GENERATION BATTERIES	0		
(33)	RADIAL TO GENERATION TRANS.	2,806		
(34)				
(35)	NET THERMAL O&M D&E SPLIT	<u>\$153,704</u>		
(36)				
(37)	THERMAL O&M DMD. ALLOC. %	48.19%		
(38)	THERMAL O&M ENG. ALLOC. %	51.81%		
(39)				
(40)	BIOMASS DEMAND ALLOC %	48.19%		
(41)				
(42)	BIOMASS ENERGY ALLOC %	51.81%		
(43)				
(44)		NRIS	ERIS	
(45)	WIND O&M DMD. ALLOC. %	48.19%	48.19%	
(46)	WIND O&M ENG. ALLOC. %	51.81%	51.81%	
(47)				
(48)				
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%		
(50)				
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%		
(52)				
(53)		DEMAND	ENERGY	CUSTOMER
(54)				
(55)	GEN. PROP. ALLOC. - GEN.	8,761	9,419	0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,835	0	0
(58)	GEN. PROP. ALLOC. - DIST.	16,424	0	11,900
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,242
(60)				
(61)	TOTAL	38,021	9,419	18,142

NOVA SCOTIA POWER INC.
ALLOCATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined												
(2) OPERATING & MAINT. (Before Storm Expense)	35,303	22,729	1,203	6,244	715	654	755	1,282	1,062	489	169	D-3A
(3) OPERATING & MAINT. (Storm Expense)	243	157	8	43	5	5	5	9	7	3	1	D-3A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	156	76	12	61	0	7	0	0	0	0	0	R-2
(5) GRANTS IN LIEU	10,342	6,659	352	1,829	210	192	221	376	311	143	50	P-8B
(6) DEPRECIATION	41,579	26,770	1,417	7,354	842	771	889	1,510	1,251	576	199	EXH 6D
(7) INTEREST NET OF AFUDC	29,180	18,787	994	5,161	591	541	624	1,060	878	405	140	P-15B
(8) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(9) CORPORATE TAXES	2,085	1,342	71	369	42	39	45	76	63	29	10	P-15B
(10) Non-Operating Revenue:												
(11) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(12) OTHER REVENUE	-316	-203	-11	-56	-6	-6	-7	-11	-9	-4	-2	O-9B
(13) RETURN (PROFIT/LOSS)	40,218	25,893	1,371	7,114	815	745	860	1,461	1,210	558	193	P-15B
(14) TOTAL - EHV	158,791	102,209	5,419	28,120	3,214	2,947	3,390	5,762	4,771	2,199	760	
(15) TOTAL TRANSMISSION	158,791.15	102,209	5,419	28,120	3,214	2,947	3,390	5,762	4,771	2,199	760	
(16) DISTRIBUTION												
(17) Before Streetlights:												
(18) OPERATING & MAINT.	23,965	16,380	890	4,540	423	511	554	347	0	101	219	EXH 6A
(19) REG. AFFAIRS - ADVOCACY EXPENSE	87	42	7	34	0	4	0	0	0	0	0	R-2
(20) GRANTS IN LIEU	9,747	6,770	369	1,860	111	210	213	97	0	27	90	P-9
(21) DEPRECIATION	70,130	48,709	2,656	13,381	802	1,512	1,531	698	0	191	650	EXH 6D
(22) INTEREST NET OF AFUDC	27,926	19,384	1,057	5,326	321	602	610	280	0	76	271	P-16
(23) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(24) CORPORATE TAXES	1,995	1,385	76	381	23	43	44	20	0	5	19	P-16
(25) Non-Operating Revenue:												
(26) POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27) OTHER REVENUE	-374	-246	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28) RETURN (PROFIT/LOSS)	38,490	26,716	1,457	7,340	443	829	841	385	0	105	373	P-16
(29) Streetlights:												
(30) OPERATING & MAINT.	830	0	0	0	0	0	0	0	0	0	830	EXH 6A
(31) GRANTS IN LIEU OF TAXES	317	0	0	0	0	0	0	0	0	0	317	P-9A
(32) Depreciation	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(33) INTEREST NET OF AFUDC	910	0	0	0	0	0	0	0	0	0	910	P-16B
(34) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(35) CORPORATE TAXES	65	0	0	0	0	0	0	0	0	0	65	P-16B
(36) RETURN (PROFIT/LOSS)	1,254	0	0	0	0	0	0	0	0	0	1,254	P-16B
(37) Subtotal	8,133	0	0	0	0	0	0	0	0	0	8,133	
(38) TOTAL DISTRIBUTION	175,760.19	116,143	6,335	31,967	2,059	3,610	3,687	1,775	0	490	9,694	
(39) TOTAL DEMAND	\$762,445.657	\$505,274	\$26,977	\$139,077	\$14,293	\$14,836	\$16,592	\$12,500	\$11,451	\$8,862	\$12,585	

NOVA SCOTIA POWER INC.

FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION												
(1) FUEL	\$310,870	167,599.7	11,289.5	67,339.0	10,499.8	7,795.7	12,371.0	19,975.9	7,737.4	3,938.2	2,323.7	See BCF
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	\$14,324	7,248.9	516.4	3,194.6	535.1	383.2	629.1	1,030.3	505.5	162.3	118.3	See BCF
(3) PURCHASES - BIOMASS	\$15,147	7,752.11	549.46	3,374.43	558.81	400.73	649.10	1,063.07	499.48	177.65	122.02	See BCF
(4) MARITIME LINK	\$105,288	53,442.9	3,796.0	23,483.2	3,916.4	2,793.9	4,588.3	7,531.0	3,658.6	1,213.4	864.4	See BCF
(5) PURCHASES - WIND ERIIS	\$17,260	8,915.53	621.83	3,809.47	625.39	453.49	737.44	1,199.08	558.19	201.43	138.55	See BCF
(6) PURCHASES - WIND NRIS	\$94,444	48,783.75	3,402.67	20,826.75	3,420.08	2,480.01	4,042.24	6,581.29	3,047.65	1,098.44	760.99	See BCF
(7) IMPORTS	\$89,677	45,268.09	3,229.88	20,067.26	3,367.99	2,384.83	3,922.20	6,468.28	3,192.40	1,038.26	737.80	See BCF
(8) BUTU CAPACITY CREDIT	\$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8) OPER. & MAINT. - STEAM	58,743	30,878	2,125	12,872	2,067	1,510	2,438	3,964	1,716	714	459	E-1A
(9) OPER. & MAINT. - HYDRO	2,311	1,215	84	506	81	59	96	156	68	28	18	E-1A
(10) OPER. & MAINT. - WIND/BIOMASS	8,231	4,326	298	1,804	290	212	342	555	240	100	64	E-1A
(11) OPER. & MAINT. - BIOMASS	6,593	3,465	238	1,445	232	169	274	445	193	80	52	E-1A
(12) OPER. & MAINT. - LM6000	634	333	23	139	22	16	26	43	19	8	5	E-1A
(13) OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,454	764	53	319	51	37	60	98	42	18	11	E-1A
(16) DSM	0	0	0	0	0	0	0	0	0	0	0	See DSM Allocation
(17) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-17
(18) REG. AFFAIRS - ADVOCACY EXPENSE	696	338	56	271	0	31	0	0	0	0	0	R-2
(18) GRANTS IN LIEU	10,965	5,764	397	2,403	386	282	455	740	320	133	86	P-10
(19) DEPRECIATION	60,834	31,977	2,200	13,331	2,141	1,564	2,525	4,105	1,777	740	475	EXH 6D
(20) INTEREST NET OF AFUDC	37,203	19,555	1,346	8,152	1,309	956	1,544	2,510	1,087	452	291	P-17
(21) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22) CORPORATE TAXES	2,658	1,397	96	582	94	68	110	179	78	32	21	P-17
(23) Non-Operating Revenue:	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(24) EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	O-11
(25) STEAM AND ASH SALES	-3,427	(1,797.03)	(124.11)	(752.82)	(121.14)	(88.40)	(142.48)	(231.86)	(101.27)	(41.48)	(26.80)	O-11
(26) OTHER REVENUE	-2,225	-1,166	-81	-489	-79	-57	-92	-150	-66	-27	-17	O-11
(27) RETURN (PROFIT/LOSS)	51,275	26,952	1,855	11,236	1,804	1,318	2,128	3,460	1,498	623	401	P-17
(28)												
(29) TOTAL GENERATION	882,953	463,013	31,970	193,912	31,201	22,769	36,702	59,722	26,071	10,690	6,904	
(30)												
(31) TRANSMISSION												
(32) Transmission - HV (not applicable as a separate item)												
(33)												
(34) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41) Non-Operating Revenue:	0	-	-	-	-	-	-	-	-	-	-	O-12A
(42) OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)												
(45) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(46)												
(47) Transmission - EHV and HV combined												
(48) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55) Non-Operating Revenue:	0	0	0	0	0	0	0	0	0	0	0	P-18B
(56) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57) OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)												
(60) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(61)												
(62) TOTAL TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	
(63)												
(64) TOTAL ENERGY	\$882,953,294	\$463,013	\$31,970	\$193,912	\$31,201	\$22,769	\$36,702	\$59,722	\$26,071	\$10,690	\$6,904	

NOVA SCOTIA POWER INC.
ALLOCATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>CUST. CLASSIFICATION</u>												
(2)												
(3) <u>DISTRIBUTION</u>												
(4) OPERATING & MAINT.	\$63,709	\$57,564	\$3,271	\$1,435	\$2	\$274	\$18	\$3	\$0	\$0	\$1,141	EXH 6A
(5) REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(6) GRANTS IN LIEU	7,736	6,911	396	257	0	49	4	1	0	0	117	P-12
(7) DEPRECIATION	49,862	44,545	2,553	1,657	3	318	26	6	0	0	753	EXH 6D
(8) INTEREST NET OF AFUDC	22,164	19,817	1,135	720	1	138	11	2	0	0	339	P-19
(9) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(10) CORPORATE TAXES	1,584	1,416	81	51	0	10	1	0	0	0	24	P-19
(11) Non-Operating Revenue:												
(12) POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(13) OTHER REVENUE	-386	-346	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(14) RETURN (PROFIT/LOSS)	<u>30,548</u>	<u>27,313</u>	<u>1,565</u>	<u>993</u>	<u>2</u>	<u>190</u>	<u>15</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>467</u>	P-19
(15) TOTAL DISTRIBUTION	163,111.841	146,157	8,368	4,942	9	940	73	15	0	1	2,608	
(16)												
(17) <u>RETAIL</u>												
(18) METER READING & ELECTRIC INSPECT.	10,188.176	7,592	963	846	35	123	56	53	25	1	496	EXH 6A
(19) CUSTOMER EXPERIENCE AND SOLUTIONS	8,988.037	5,401	937	1,484	211	162	259	410	0	25	99	O-15
(20) CALL CENTRE	13,649.977	11,140	750	881	62	119	91	95	46	7	460	C-3
(21) BILLING SERVICES	3,837.912	3,132	211	248	17	33	26	27	13	2	129	C-3
(22) ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23) METER DATA SERVICES	735.626	46	67	117	107	77	80	114	3	124	0	O-16
(24) PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25) CREDIT SERVICES	4,920.912	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26) MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27) REG. AFFAIRS - ADVOCACY EXPENSE	25.487	12	2	10	0	1	0	0	0	0	0	R-2
(28) COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(29) GRANTS IN LIEU	344.164	307	18	11	0	2	0	0	0	0	5	N/A
(30) DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(31) INTEREST NET OF AFUDC	4,125.850	3,192	214	415	44	54	81	80	0	15	31	N/A
(32) PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(33) CORPORATE TAXES	294.777	228	15	30	3	4	6	6	0	1	2	N/A
(34) Non-Operating Revenue:												
(35) LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(36) CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(37) NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(38) RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(39) WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(40) AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-3	-0	0	C-6
(41) OTHER REVENUE	(141.754)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(42) RETURN (PROFIT/LOSS)	<u>5,686.625</u>	<u>4,399</u>	<u>295</u>	<u>571</u>	<u>61</u>	<u>74</u>	<u>112</u>	<u>111</u>	<u>0</u>	<u>21</u>	<u>43</u>	N/A
(43) TOTAL RETAIL	39,003.683	30,405	2,634	3,110	384	509	215	649	68	165	865	
(44)												
(45) TOTAL CUSTOMER	<u>202,115.525</u>	<u>176,561</u>	<u>11,002</u>	<u>8,052</u>	<u>393</u>	<u>1,448</u>	<u>287</u>	<u>664</u>	<u>68</u>	<u>166</u>	<u>3,473</u>	
(46)												
(47) TOTAL NET EXPENSES	<u>\$1,847,514</u>	<u>\$1,144,848</u>	<u>\$69,948</u>	<u>\$341,042</u>	<u>\$45,887</u>	<u>\$39,053</u>	<u>\$53,581</u>	<u>\$72,886</u>	<u>\$37,589</u>	<u>\$19,718</u>	<u>\$22,962</u>	\$22,962

NOVA SCOTIA POWER INC.
ALLOCATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1) COSTS BY FUNCTIONAL AREAS											
(2) Generation											
(3) FAM-related	\$868,336	\$481,506	\$30,949	\$181,242	\$27,408	\$20,794	\$31,670	\$51,888	\$25,856	\$10,898	\$6,125
(4) Non-FAM-related	450,819	273,102	16,539	93,373	13,066	10,449	14,838	13,275	7,141	6,069	2,967
(5) Non-Operating Revenue Credit	<u>-8,307</u>	<u>-4,672</u>	<u>-295</u>	<u>-1,712</u>	<u>-253</u>	<u>-195</u>	<u>-292</u>	<u>-479</u>	<u>-247</u>	<u>-105</u>	<u>-57</u>
(6) Subtotal	1,310,848	749,935	47,193	272,903	40,221	31,048	46,216	64,684	32,750	16,862	9,035
(7)											
(8) Transmission											
(9) Operating Costs											
(10) EHV	\$159,107	\$102,412	\$5,430	\$28,176	\$3,221	\$2,953	\$3,397	\$5,774	\$4,781	\$2,204	\$761
(11) HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Subtotal	\$159,107	\$102,412	\$5,430	\$28,176	\$3,221	\$2,953	\$3,397	\$5,774	\$4,781	\$2,204	\$761
(13) Non-Operating Revenue Credit	<u>(\$316)</u>	<u>(\$203)</u>	<u>(\$11)</u>	<u>(\$56)</u>	<u>(\$6)</u>	<u>(\$6)</u>	<u>(\$7)</u>	<u>(\$11)</u>	<u>(\$9)</u>	<u>(\$4)</u>	<u>(\$2)</u>
(14) Subtotal	\$158,791	\$102,209	\$5,419	\$28,120	\$3,214	\$2,947	\$3,390	\$5,762	\$4,771	\$2,199	\$760
(15)											
(16) Distribution											
(17) Non-Streetlight-related	\$348,193	\$277,073	\$15,533	\$38,072	\$2,133	\$4,702	\$3,867	\$1,843	\$0	\$506	\$4,464
(18) Streetlight-related	\$8,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,133
(19) Non-Operating Revenue Credit	<u>(\$17,455)</u>	<u>(\$14,774)</u>	<u>(\$830)</u>	<u>(\$1,163)</u>	<u>(\$65)</u>	<u>(\$152)</u>	<u>(\$108)</u>	<u>(\$53)</u>	<u>(\$0)</u>	<u>(\$15)</u>	<u>(\$295)</u>
(20) Subtotal	\$338,872	\$262,299	\$14,702	\$36,909	\$2,068	\$4,550	\$3,760	\$1,791	\$0	\$491	\$12,302
(21)											
(22) Retail											
(23) Operating Costs	\$59,040	\$45,160	\$3,914	\$5,417	\$540	\$757	\$713	\$896	\$87	\$196	\$1,360
(24) Non-Operating Revenue Credit	<u>(\$20,036)</u>	<u>(\$14,756)</u>	<u>(\$1,280)</u>	<u>(\$2,306)</u>	<u>(\$156)</u>	<u>(\$248)</u>	<u>(\$499)</u>	<u>(\$247)</u>	<u>(\$19)</u>	<u>(\$31)</u>	<u>(\$494)</u>
(25) Subtotal	\$39,004	\$30,405	\$2,634	\$3,110	\$384	\$509	\$215	\$649	\$68	\$165	\$865
(26)											
(27) Total	\$1,847,514	\$1,144,848	\$69,948	\$341,042	\$45,887	\$39,053	\$53,581	\$72,886	\$37,589	\$19,718	\$22,962
(28)											
(29) Costs by Functional Areas (relative shares)											
(30) Generation	71%	66%	67%	80%	88%	80%	86%	89%		86%	39%
(31) Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32) Distribution	18%	23%	21%	11%	5%	12%	7%	2%		2%	54%
(33) Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34) Total	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) AVERAGE CUSTOMER COST CALC											
(37) Customer Related Costs											
(38) Distribution bfr Non-Operating Credit	175,852	157,687	9,021	5,211	9	991	75	16	0	1	2,841
(39) Retail bfr Non-Operatin Credit	59,040	45,160	3,914	5,417	540	757	713	896	87	196	1,360
(40) Subtotal	234,892	202,847	12,935	10,627	549	1,748	789	912	87	197	4,201
(41)											
(42) Misc Rev Credit											
(43) Distribution	(12,740.2)	-11,530	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44) Retail	<u>(20,036.2)</u>	<u>-14,756</u>	<u>-1,280</u>	<u>-2,306</u>	<u>-156</u>	<u>-248</u>	<u>-499</u>	<u>-247</u>	<u>-19</u>	<u>-31</u>	<u>-494</u>
(45) Total	(32,776.4)	-26,286	-1,933	-2,575	-156	-299	-502	-248	-19	-31	-728
(46)											
(47) Total	202,115.5	176,561	11,002	8,052	393	1,448	287	664	68	166	3,473
(48) % of Total Cost	10.9%	15.4%	15.7%	2.4%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)											
(50) Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51) Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)											
(53) Average Monthly Cost per Customer	31.34	30.2519	33.28	59.92	1,638.88	56.74	136.80	1,541.04		11,058.72	29.29

Depreciation	173,054	60,834	49,862	283,750
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(17)	Int Credit Amount - PHP	610
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Demand Usage				Annual Credit Amount Calculation					
Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit (\$/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium (\$/kVA)	Premium Amount	Total Amount
65,000	1.02	66,300	795,600	(\$7.667)	(\$6,099,846)	10.0%	(\$0.767)	(\$609,985)	(\$6,709,830)

NOVA SCOTIA POWER INC.
ALLOCATION OF DISTRIBUTION OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2)												
(3) SUBSTATIONS	\$2,171	\$1,458	\$79	\$406	\$51	\$45	\$52	\$48	\$0	\$12	\$19	P-5
(4) OVERHEAD LINES Before Storm Ex	15,650	10,716	583	2,969	267	334	360	215	0	64	143	P-1
(5) OVERHEAD LINES Storm Expense	5,928	4,059	221	1,124	101	127	136	81	0	24	54	P-1
(6) UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10) STREET LIGHTING	830	0	0	0	0	0	0	0	0	0	830	DIRECT
(11) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)												
(13) TOTAL DEMAND	24,794	16,380	890	4,540	423	511	554	347	0	101	1,048	
(14)												
(15) <u>CUSTOMER</u>												
(16)												
(17) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18) OVERHEAD LINES Before Storm Ex	44,541	40,322	2,284	928	1	176	9	1	0	0	819	P-2
(19) OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20) UNDERGROUND LINES	614	556	31	13	0	2	0	0	0	0	11	P-2
(21) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22) METERS	1,682	1,412	90	142	1	28	6	2	0	0	0	P-6
(23) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)												
(27) TOTAL CUSTOMER	63,709	57,564	3,271	1,435	2	274	18	3	0	0	1,141	
(28)												
(29) <u>RETAIL</u>												
(30)												
(31) METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32) CUSTOMER SERVICE	10,188	7,592	963	846	35	123	56	53	25	1	496	EXHIBIT 6B
(33) TOTAL RETAIL	10,188	7,592	963	846	35	123	56	53	25	1	496	
(34)												
(35) <u>SUMMARY</u>												
(36)												
(37) SUBSTATIONS	2,171	1,458	79	406	51	45	52	48	0	12	19	P-3
(38) OVERHEAD LINES	22,800	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39) UNDERGROUND LINES	830	704	40	54	4	7	5	3	0	1	13	P-1
(40) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41) METERS	11,870	9,004	1,053	988	35	151	62	54	25	1	496	P-6
(42) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43) STREET LIGHTING	830	0	0	0	0	0	0	0	0	0	830	DIRECT
(44) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)												
(46) TOTAL DISTRIBUTION	\$38,501	\$30,498	\$2,258	\$2,924	\$192	\$397	\$259	\$187	\$25	\$39	\$1,723	

EXHIBIT 6B

NOVA SCOTIA POWER INC.
ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) METER READING	(4) WIRING INSPECTION
(1) DOMESTIC	\$7,592	\$2,041	\$5,551
(2) SMALL GENERAL	963	137	826
(3) GENERAL	846	161	685
(4) GENERAL LARGE	35	11	23
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	39
(7) LARGE INDUSTRIAL	53	17	36
(8) PHP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	<u>496</u>	<u>0</u>	<u>496</u>
(11) TOTAL	<u>\$10,188</u>	<u>\$2,415</u>	<u>\$7,773</u>
ALLOCATION FACTOR		C-6	C-8

NOVA SCOTIA POWER INC.
ALLOCATION OF CREDIT SERVICES EXPENSES
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) -----BAD DEBT EXPENSE----- DIRECT	(2) TO BE ALLOC.	(3) TOTAL	(4) CREDIT SERVICES	(5) TOTAL
(1) DOMESTIC	\$4,134	\$0	\$4,134	\$0	\$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11) TOTAL	<u>\$4,134</u>	<u>\$787</u>	<u>\$4,920.9</u>	<u>\$0</u>	<u>\$4,920.91</u>
ALLOCATION FACTOR	DIRECT	R-1		C-7	
DOMESTIC - 84 %					

NOVA SCOTIA POWER INC.
ALLOCATION OF DEPRECIATION EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	\$23,144	\$14,901	\$789	\$4,094	\$469	\$429	\$495	\$841	\$696	\$321	\$111	D-3A
(5) HYDRO PRODUCTION	8,015	5,160	273	1,418	162	149	171	291	241	111	38	D-3A
(6) WIND PRODUCTION	6,190	3,985	211	1,095	125	115	132	225	186	86	30	D-3A
(7) LM6000 PRODUCTION	3,422	2,203	117	605	69	63	73	124	103	47	16	D-3A
(8) GAS TURBINE PROD. - OTHER	1,503	968	51	266	30	28	32	55	45	21	7	D-3A
(9) GENERATION BATTERIES	4,121	2,653	140	729	83	76	88	150	124	57	20	D-3A
(10) RADIAL TO GENERATION TRANS.	1,430	921	49	253	29	27	31	52	43	20	7	D-3A
(11) GENERAL PROPERTY	8,761	5,641	299	1,550	178	162	187	318	264	121	42	P-7
(12)												
(13) TOTAL GENERATION FUNCTION	56,587	36,432	1,929	10,009	1,147	1,049	1,209	2,055	1,702	785	271	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV	28,744	18,506	980	5,084	582	533	614	1,044	865	399	138	D-3A
(21) GENERAL PROPERTY	12,835	8,264	437	2,270	260	238	274	466	386	178	61	P-8B
(22) TOTAL - EHV	41,579	26,770	1,417	7,354	842	771	889	1,510	1,251	576	199	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	41,579	26,770	1,417	7,354	842	771	889	1,510	1,251	576	199	
(25)												
(26) DISTRIBUTION FUNCTION												
(27) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28) DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29) DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30) DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31) DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32) DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33) DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34) DISTRIBUTION - Line Transformers	29,235	20,305	1,107	5,578	334	630	638	291	0	80	271	P-9
(35) DISTRIBUTION - Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36) DISTRIBUTION - Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37) DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38) GENERAL PROPERTY	16,424	11,407	622	3,134	188	354	359	164	0	45	152	P-9
(39)												
(40) TOTAL DISTRIBUTION FUNCTION	74,888	48,709	2,656	13,381	802	1,512	1,531	698	0	191	5,408	
(41)												
(42) TOTAL DEMAND	173,054	111,910	6,001	30,745	2,791	3,331	3,629	4,264	2,952	1,552	5,878	

NOVA SCOTIA POWER INC.
ALLOCATION OF DEPRECIATION EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	24,882	13,079	900	5,452	876	640	1,033	1,679	727	302	194	E-1A
(5) HYDRO PRODUCTION	8,617	4,529	312	1,888	303	221	358	581	252	105	67	E-1A
(6) WIND PRODUCTION	6,654	3,498	241	1,458	234	171	276	449	194	81	52	E-1A
(7) LM6000 PRODUCTION	3,679	1,934	133	806	129	95	153	248	107	45	29	E-1A
(8) GAS TURBINE PROD. - OTHER	1,616	850	58	354	57	42	67	109	47	20	13	E-1A
(9) GENERATION BATTERIES	4,430	2,329	160	971	156	114	184	299	129	54	35	E-1A
(10) RADIAL TO GENERATION TRANS.	1,538	808	56	337	54	40	64	104	45	19	12	E-1A
(11) GENERAL PROPERTY	9,419	4,951	341	2,064	331	242	391	636	275	115	74	P-10
(12)												
(13) TOTAL GENERATION FUNCTION	60,834	31,977	2,200	13,331	2,141	1,564	2,525	4,105	1,777	740	475	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(25)												
(26) TOTAL ENERGY	60,834	31,977	2,200	13,331	2,141	1,564	2,525	4,105	1,777	740	475	
(27)												
(28) CUSTOMER CLASSIFICATION												
(29)												
(30) DISTRIBUTION FUNCTION												
(31) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32) DISTRIBUTION - Easements	1,749	1,562	90	58	0	11	1	0	0	0	26	P-12
(33) DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34) DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35) DISTRIBUTION - Poles and Fixtures	15,902	14,206	814	528	1	101	8	2	0	0	240	P-12
(36) DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37) DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38) DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39) DISTRIBUTION - Services	3,399	3,037	174	113	0	22	2	0	0	0	51	P-12
(40) DISTRIBUTION - Meters	8,126	7,260	416	270	1	52	4	1	0	0	123	P-12
(41) GENERAL PROPERTY	11,900	10,631	609	395	1	76	6	1	0	0	180	P-12
(42)												
(43) TOTAL DISTRIBUTION FUNCTION	49,862	44,545	2,553	1,657	3	318	26	6	0	0	753	
(44)												
(45) RETAIL FUNCTION												
(46) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47) GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)												
(49) TOTAL RETAIL FUNCTION	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)												
(51) TOTAL CUSTOMER	56,104	50,122	2,873	1,865	4	358	29	6	0	0	847	
(52)												
(53) TOTAL DEPRECIATION	\$289,993	\$194,009	\$11,075	\$45,940	\$4,935	\$5,253	\$6,183	\$8,375	\$4,730	\$2,292	\$7,201	

NOVA SCOTIA POWER INC.
STORM COSTS AND REVENUE
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	REVENUE TO COST RATIOS			STORM COSTS									STORM REVENUE					
	NON-FUEL COSTS	NON-FUEL REVENUE ⁽¹⁾	RATIO	DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
				DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	663,342	680,061	1.025	4,059	15,274	19,333	0	-	0	157	-	157	10,861	8,629	19,489	11,135	8,846	19,981
(2) SMALL GENERAL	39,000	43,674	1.120	221	865	1,086	0	-	0	8	-	8	610	484	1,094	683	543	1,225
(3) GENERAL	159,799	182,227	1.140	1,124	352	1,476	0	-	0	43	-	43	847	673	1,519	965	767	1,732
(4) GENERAL LARGE	18,479	22,311	1.207	101	0	101	0	-	0	5	-	5	59	47	106	72	57	128
(5) SMALL INDUSTRIAL	18,260	21,141	1.158	127	67	193	0	-	0	5	-	5	110	88	198	128	101	229
(6) MEDIUM INDUSTRIAL	21,911	24,410	1.114	136	3	140	0	-	0	5	-	5	81	64	145	90	71	161
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	20,998	25,251	1.203				0	-	0	9	-	9	5	4	9	6	5	11
(9) DISTR. CUSTOMERS	1,791	11,643	6.503	81	1	82							46	36	82	297	236	533
(10) PHP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,819	10,077	1.143	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	<u>16,837</u>	<u>17,143</u>	<u>1.018</u>	<u>54</u>	<u>310</u>	<u>365</u>	0	-	0	1	-	1	204	162	366	207	165	372
(13) SUB-TOTAL	969,235	1,037,938	1.071	5,928	16,872	22,800	0	-	0	236	-	236	12,837	10,199	23,036	13,600	10,805	24,405
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	0	NA	NA	0	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	1	1	1	1	1
(20) SUB-TOTAL						1			0			2	2	1	3	2	1	3
(21) TOTAL	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	22,801	<u>NA</u>	<u>NA</u>	0	<u>NA</u>	<u>NA</u>	237	12,839	10,200	23,039	13,602	10,806.0	24,408

Footnotes

(1) Proof of Revenue , NS Power 2026-2027

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs					Units Sold	Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost		Demand (\$/kW of Class monthly NCP)	Energy (cent/kWh)	Customer (\$/month)
<u>Generation</u>												
(1)	Usage (Energy)	\$776,402	\$339,011.0	\$38,356	\$58,694	\$26,952	\$124,002	\$463,013	5,174,286	---	8.948	---
(2)	Reliability (Demand)	689,199	\$142,494.9	47,368	73,134	23,925	144,427	286,922	12,284,308	\$23.357	---	---
(3)	<u>Total Generation</u>	\$1,465,602	\$481,506	\$85,724	\$131,827	\$50,878	\$268,429	\$749,935		\$23.357	8.948	\$0.000
(4)	MWh Sales		5,174,286	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(5)	MWh Energy Requirement		5,601,352									
(6)	kW 3 CP		6,783,414									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.306	1.657	2.548	0.983	5.188	14.494				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	5,174,286	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	5,174,286		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	12,284,308	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	745,890	0	22,758	53,557	25,893	102,209	102,209	12,284,308	\$8.320	---	---
(13)	<u>Total Transmission</u>	\$745,890	\$0	\$22,758	\$53,557	\$25,893	\$102,209	\$102,209		\$8.320	-	\$0.000
(14)	Delivery -- Dist. (Demand)	769,600	0	\$13,179	76,248	26,716	116,143	116,143	12,284,308	\$9.455	---	---
(15)	Delivery -- Dist. (Customer)	786,780	0	\$46,155	72,689	27,313	146,157	146,157	5,836,357	---	---	\$25.042
(16)	<u>Total Distribution</u>	1,556,380	0	59,333	148,937	54,029	262,299	262,299		\$9.455	-	\$25.042
(17)	<u>Total Transmission/Distribution</u>	\$2,302,270	\$0	\$82,092	\$202,494	\$79,922	\$364,508	\$364,508		\$17.775	-	\$25.042
(18)	kW.h Sold		---	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(19)	Unit Cost (cents/kW.h)		0.000	1.587	3.913	1.545	7.045	7.045				
<u>Retail</u>												
(20)	Customer -- Field		0	\$4,121			\$4,121	\$4,121	5,836,357	0.000	0.000	\$0.706
(21)	Customer -- Head Office	126,715	0	1,441	9,304	4,399	15,143	15,143	5,836,357	0.000	0.000	\$2.595
(22)	<u>Total Customer</u>	126,715	0	5,562	9,304	4,399	19,264	19,264	5,836,357	\$0.000	-	\$3.301
(23)	Marketing		0	11,140			11,140	11,140	5,836,357	0.000	0.000	\$1.909
(24)	<u>Total Retail</u>	\$126,715	\$0	\$16,702	\$9,304	\$4,399	\$30,405	30,405	5,836,357	0	-	\$5.210
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost (\$/month)		---	\$2.862			\$2.862	\$2.862				
(27)	<u>TOTAL</u>	\$3,894,587	\$481,505.9	\$184,518	\$343,625	\$135,199	\$663,342	\$1,144,848		\$41.132	8.948	\$30.252
(28)	<u>Unit Cost (cents/kW.h)</u>		9.306	3.566	6.641	2.613	12.820	22.126				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

CLASS : SMALL GENERAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed						Unit Cost		
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$53,422	\$23,406	\$2,671	\$4,039	\$1,855	\$8,564	\$31,970	356,341	---	8.972	---
(2)	Reliability (Demand)	36,483	\$7,543	2,542	3,871	1,266	7,680	15,223	775,958	\$19.619	---	---
(3)	<u>Total Generation</u>	\$89,905	\$30,949	\$5,213	\$7,910	\$3,121	\$16,244	\$47,193		\$19.619	8.972	\$0.000
(4)	MWh Sales		356,341	356,341	356,341	356,341	356,341	356,341				
(5)	MWh Energy Requirement		385,414									
(6)	kW 3 CP		230,332									
(7)	kW 12 NCP		775,958									
(8)	Unit Cost (cents/kW.h)		8.685	1.463	2.220	0.876	4.559	13.244				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	356,341	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	356,341		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	775,958	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	39,484	0	1,213	2,835	1,371	5,419	5,419	775,958	\$6.983	---	---
(13)	<u>Total Transmission</u>	\$39,484	\$0	\$1,213	\$2,835	\$1,371	\$5,419	\$5,419		\$6.983	-	\$0.000
(14)	Delivery -- Dist. (Demand)	41,961	0	721	4,157	1,457	6,335	6,335	775,958	\$8.164	---	---
(15)	Delivery -- Dist. (Customer)	45,069	0	2,638	4,166	1,565	8,368	8,368	330,593	---	---	\$25.312
(16)	<u>Total Distribution</u>	87,030	0	3,358	8,323	3,021	14,702	14,702		\$8.164	-	\$25.312
(17)	<u>Total Transmission/Distribution</u>	\$126,514	\$0	\$4,571	\$11,158	\$4,392	\$20,121	\$20,121		\$15.147	-	\$25.312
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.283	3.131	1.232	5.647	5.647				
<u>Retail</u>												
(20)	Customer -- Field		0	\$821			\$821	\$821	330,593	0.000	0.000	\$2.482
(21)	Customer -- Head Office	8,505	0	202	567	295	1,064	1,064	330,593	0.000	0.000	\$3.217
(22)	<u>Total Customer</u>	8,505	0	1,022	567	295	1,884	1,884	330,593	\$0.000	-	\$5.699
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	\$2.268
(24)	<u>Total Retail</u>	\$8,505	\$0	\$1,772	\$567	\$295	\$2,634	2,634	330,593	0	-	\$7.967
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost (\$/month)		---	\$5.361			\$5.361	\$5.361				
(27)	<u>TOTAL</u>	\$224,924	\$30,949	\$11,557	\$19,635	\$7,808	\$39,000	\$69,948		\$34.766	8.972	\$33.279
(28)	<u>Unit Cost (cents/kW.h)</u>		8.685	3.243	5.510	2.191	10.944	19.630				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : GENERAL

CLASS - GENERAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed						Unit Cost		
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$323,664	\$142,095	\$16,114	\$24,468	\$11,236	\$51,818	\$193,912	2,165,416	---	8.955	---
(2)	Reliability (Demand)	189,344	\$39,148	13,178	20,092	6,573	39,843	78,991	4,019,140	\$19.654	---	---
(3)	<u>Total Generation</u>	\$513,007	\$181,242	\$29,292	\$44,560	\$17,809	\$91,661	\$272,903		\$19.654	8.955	\$0.000
(4)	MWh Sales		2,165,416	2,165,416	2,165,416	2,165,416	2,165,416	2,165,416				
(5)	MWh Energy Requirement		2,335,072									
(6)	kW 3 CP		1,195,401									
(7)	kW 12 NCP		4,019,140									
(8)	Unit Cost (cents/kW.h)		8.370	1.353	2.058	0.822	4.233	12.603				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	2,165,416	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	2,165,416		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	4,019,140	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	204,918	0	6,292	14,714	7,114	28,120	28,120	4,019,140	\$6.996	---	---
(13)	<u>Total Transmission</u>	\$204,918	\$0	\$6,292	\$14,714	\$7,114	\$28,120	\$28,120		\$6.996	-	\$0.000
(14)	Delivery -- Dist. (Demand)	211,448	0	3,679	20,947	7,340	31,967	31,967	4,019,140	\$7.954	---	---
(15)	Delivery -- Dist. (Customer)	28,594	0	1,264	2,686	993	4,942	4,942	134,388	---	---	\$36.774
(16)	<u>Total Distribution</u>	240,042	0	4,943	23,633	8,333	36,909	36,909		\$7.954	-	\$36.774
(17)	<u>Total Transmission/Distribution</u>	\$444,960	\$0	\$11,235	\$38,347	\$15,447	\$65,028	\$65,028		\$14.950	-	\$36.774
(18)	kW.h Sold		---	2,165,416	2,165,416	2,165,416	2,165,416	2,165,416				
(19)	Unit Cost (cents/kW.h)		0.000	0.519	1.771	0.713	3.003	3.003				
<u>Retail</u>												
(20)	Customer -- Field		0	\$799			\$799	\$799	134,388	0.000	0.000	\$5.944
(21)	Customer -- Head Office	16,462	0	196	663	571	1,430	1,430	134,388	0.000	0.000	\$10.644
(22)	<u>Total Customer</u>	16,462	0	995	663	571	2,229	2,229	134,388	\$0.000	-	\$16.588
(23)	Marketing		0	881			881	881	134,388	0.000	0.000	\$6.556
(24)	<u>Total Retail</u>	\$16,462	\$0	\$1,876	\$663	\$571	\$3,110	3,110	134,388	0	-	\$23.144
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost (\$/month)		---	\$13.957			\$13.957	\$13.957				
(27)	<u>TOTAL</u>	\$974,429	\$181,242	\$42,402	\$83,570	\$33,827	\$159,799	\$341,042		\$34.604	8.955	\$59.918
(28)	<u>Unit Cost (cents/kW.h)</u>		8.370	1.958	3.859	1.562	7.380	15.749				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

CLASS - LARGE GENERAL												
		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed						Unit Cost		
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$51,975	\$22,924	\$2,544	\$3,929	\$1,804	\$8,277	\$31,201	357,053	---	8.738	---
(2)	Reliability (Demand)	21,690	\$4,484	1,481	2,302	753	4,535	9,020	637,230	\$14.155	---	---
(3)	<u>Total Generation</u>	\$73,665	\$27,408	\$4,025	\$6,231	\$2,557	\$12,813	\$40,221		\$14.155	8.738	\$0.000
(4)	MWh Sales		357,053	357,053	357,053	357,053	357,053	357,053				
(5)	MWh Energy Requirement		374,976									
(6)	kW 3 CP		136,936									
(7)	kW 12 NCP		637,230									
(8)	Unit Cost (cents/kW.h)		7.676	1.127	1.745	0.716	3.588	11.265				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	357,053	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	357,053		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	637,230	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	23,474	0	714	1,686	815	3,214	3,214	637,230	\$5.044	---	---
(13)	<u>Total Transmission</u>	\$23,474	\$0	\$714	\$1,686	\$815	\$3,214	\$3,214		\$5.044	-	\$0.000
(14)	Delivery -- Dist. (Demand)	12,755	0	359	1,257	443	2,059	2,059	637,230	\$3.231	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	\$37.309
(16)	<u>Total Distribution</u>	12,810	0	361	1,263	445	2,068	2,068		\$3.231	-	\$37.309
(17)	<u>Total Transmission/Distribution</u>	\$36,284	\$0	\$1,074	\$2,948	\$1,260	\$5,282	\$5,282		\$8.275	-	\$37.309
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.301	0.826	0.353	1.479	1.479				
<u>Retail</u>												
(20)	Customer -- Field		0	\$30			\$30	\$30	240	0.000	0.000	\$124.363
(21)	Customer -- Head Office	1,743	0	185	47	61	293	293	240	0.000	0.000	\$1,219.157
(22)	<u>Total Customer</u>	1,743	0	214	47	61	322	322	240	\$0.000	-	\$1,343.520
(23)	Marketing		0	62			62	62	240	0.000	0.000	\$258.049
(24)	<u>Total Retail</u>	\$1,743	\$0	\$276	\$47	\$61	\$384	384	240	0	-	\$1,601.569
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost (\$/month)		---	\$1,151.652			\$1,151.652	\$1,151.652				
(27)	<u>TOTAL</u>	\$111,692	\$27,408	\$5,375	\$9,226	\$3,877	\$18,479	\$45,887		\$22.430	8.738	\$1,638.878
(28)	<u>Unit Cost (cents/kW.h)</u>		7.676	1.506	2.584	1.086	5.175	12.852				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

	RATE BASE		COSTS (Source Exh 6)						Unit Cost		
	(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>											
(1) Usage (Energy)	\$37,965	\$16,692	\$1,889	\$2,870	\$1,318	\$6,077	\$22,769	254,468	---	8.948	---
(2) Reliability (Demand)	19,838	\$4,102	1,383	2,105	689	4,177	8,278	495,495	\$16.707	---	---
(3) <u>Total Generation</u>	\$57,803	\$20,794	\$3,272	\$4,975	\$2,007	\$10,254	\$31,048		\$16.707	8.948	\$0.000
(4) MWh Sales		254,468	254,468	254,468	254,468	254,468	254,468				
(5) MWh Energy Requirement		273,902									
(6) kW 3 CP		125,244									
(7) kW 12 NCP		495,495									
(8) Unit Cost (cents/kW.h)		8.171	1.286	1.955	0.789	4.030	12.201				
<u>Transmission/Distribution</u>											
(9) Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	254,468	---	0.000	---
(10) Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	254,468		0.000	
(11) Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	495,495	\$0.000	---	---
(12) Delivery--Trans.(Dmd) - EHV	21,470	0	660	1,542	745	2,947	2,947	495,495	\$5.947	---	---
(13) <u>Total Transmission</u>	\$21,470	\$0	\$660	\$1,542	\$745	\$2,947	\$2,947		\$5.947	-	\$0.000
(14) Delivery -- Dist. (Demand)	23,894	0	414	2,367	829	3,610	3,610	495,495	\$7.286	---	---
(15) Delivery -- Dist. (Customer)	5,486	0	234	515	190	940	940	25,527	---	---	\$36.811
(16) <u>Total Distribution</u>	29,380	0	648	2,883	1,020	4,550	4,550		\$7.286	-	\$36.811
(17) <u>Total Transmission/Distribution</u>	\$50,849	\$0	\$1,307	\$4,424	\$1,765	\$7,497	\$7,497		\$13.233	-	\$36.811
(18) kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19) Unit Cost (cents/kW.h)		0.000	0.514	1.739	0.694	2.946	2.946				
<u>Retail</u>											
(20) Customer -- Field		0	\$118			\$118	\$118	25,527	0.000	0.000	\$4.619
(21) Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	\$10.662
(22) <u>Total Customer</u>	2,140	0	216	100	74	390	390	25,527	\$0.000	-	\$15.281
(23) Marketing		0	119			119	119	25,527	0.000	0.000	\$4.647
(24) <u>Total Retail</u>	\$2,140	\$0	\$335	\$100	\$74	\$509	509	25,527	0	-	\$19.928
(25) Total Customers x 12 months		---	25,527			25,527	25,527				
(26) Unit Cost (\$/month)		---	\$13.110			\$13.110	\$13.110				
(27) TOTAL	\$110,793	\$20,794	\$4,914	\$9,499	\$3,846	\$18,260	\$39,053		\$29.940	8.948	\$56.739
(28) Unit Cost (cents/kW.h)		8.171	1.931	3.733	1.511	7.176	15.347				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

CLASS : MEDIUM INDUSTRIAL		RATE BASE		COSTS (Source Exh 6)						Unit Cost		
		(Source Exh. 3)	Variable Fuel	Fixed					Units Sold	Demand	Energy	Customer
				Operating	Capital	Return	Total	Total Cost				
<u>Generation</u>												
(1)	Usage (Energy)	\$61,299	\$26,939	\$3,001	\$4,634	\$2,128	\$9,763	\$36,702	414,536	---	8.854	---
(2)	Reliability (Demand)	22,879	\$4,730	1,562	2,428	794	4,784	9,514	629,649	\$15.111	---	---
(3)	<u>Total Generation</u>	\$84,178	\$31,670	\$4,563	\$7,062	\$2,922	\$14,547	\$46,216		\$15.111	8.854	\$0.000
(4)	MWh Sales		414,536	414,536	414,536	414,536	414,536	414,536				
(5)	MWh Energy Requirement		442,241									
(6)	kW 3 CP		144,442									
(7)	kW 12 NCP		629,649									
(8)	Unit Cost (cents/kW.h)		7.640	1.101	1.704	0.705	3.509	11.149				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	414,536	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	414,536		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	629,649	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	24,761	0	753	1,778	860	3,390	3,390	629,649	\$5.385	---	---
(13)	<u>Total Transmission</u>	\$24,761	\$0	\$753	\$1,778	\$860	\$3,390	\$3,390		\$5.385	-	\$0.000
(14)	Delivery -- Dist. (Demand)	24,217	0	449	2,398	841	3,687	3,687	629,649	\$5.856	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	\$34.607
(16)	<u>Total Distribution</u>	24,660	0	464	2,440	856	3,760	3,760		\$5.856	-	\$34.607
(17)	<u>Total Transmission/Distribution</u>	\$49,420	\$0	\$1,217	\$4,217	\$1,716	\$7,150	\$7,150		\$11.241	-	\$34.607
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.294	1.017	0.414	1.725	1.725				
<u>Retail</u>												
(20)	Customer -- Field		0	\$55			\$55	\$55	2,099	0.000	0.000	\$26.381
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	\$32.578
(22)	<u>Total Customer</u>	3,220	0	-78	90	112	124	124	2,099	\$0.000	-	\$58.959
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	\$43.258
(24)	<u>Total Retail</u>	\$3,220	\$0	\$12	\$90	\$112	\$215	215	2,099	0	-	\$102.217
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost (\$/month)		---	\$5.940			\$5.940	\$5.940				
(27)	TOTAL	\$136,818	\$31,670	\$5,792	\$11,370	\$4,750	\$21,911	\$53,581		\$26.352	8.854	\$136.824
(28)	Unit Cost (cents/kW.h)		7.640	1.397	2.743	1.146	5.286	12.926				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE INDUSTRIAL

	RATE BASE		COSTS (Source Exh 6)						Unit Cost		
	(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>											
(1) Usage (Energy)	\$99,666	\$43,849	\$4,878	\$7,534	\$3,460	\$15,873	\$59,722	694,582	---	8.598	---
(2) Reliability (Demand)	38,884	\$8,039	2,655	-7,081	1,350	-3,077	4,963	1,148,007	\$4.323	---	---
(3) <u>Total Generation</u>	\$138,550	\$51,888	\$7,533	\$453	\$4,810	\$12,796	\$64,684		\$4.323	8.598	\$0.000
(4) MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5) MWh Energy Requirement		719,039									
(6) kW 3 CP		245,492									
(7) kW 12 NCP		1,148,007									
(8) Unit Cost (cents/kW.h)		7.470	1.085	0.065	0.692	1.842	9.313				
<u>Transmission/Distribution</u>											
(9) Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	694,582	---	0.000	---
(10) Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11) Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	\$0.000	---	---
(12) Delivery--Trans.(Dmd) - EHV	42,083	0	1,280	3,022	1,461	5,762	5,762	1,148,007	\$5.019	---	---
(13) <u>Total Transmission</u>	\$42,083	\$0	\$1,280	\$3,022	\$1,461	\$5,762	\$5,762		\$5.019	-	\$0.000
(14) Delivery -- Dist. (Demand)	11,098	0	295	1,095	385	1,775	1,775	1,148,007	\$1.546	---	---
(15) Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	\$35.543
(16) <u>Total Distribution</u>	11,193	0	298	1,104	389	1,791	1,790.51		\$1.546	-	\$35.543
(17) <u>Total Transmission/Distribution</u>	\$53,276	\$0	\$1,578	\$4,126	\$1,849	\$7,553	\$7,553		\$6.565	-	\$35.543
(18) kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19) Unit Cost (cents/kW.h)		0.000	0.227	0.594	0.266	1.087	1.087				
<u>Retail</u>											
(20) Customer -- Field		0	\$53			\$53	\$53	431	0.000	0.000	\$122.613
(21) Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	\$1,163.287
(22) <u>Total Customer</u>	3,195	0	356	87	111	554	554	431	\$0.000	-	\$1,285.900
(23) Marketing		0	95			95	95	431	0.000	0.000	\$219.306
(24) <u>Total Retail</u>	\$3,195	\$0	\$451	\$87	\$111	\$649	649	431	0	-	\$1,505.206
(25) Total Customers x 12 months		---	431			431	431				
(26) Unit Cost (\$/month)		---	\$1,046.034			\$1,046.034	\$1,046.034				
(27) TOTAL	\$195,022	\$51,888	\$9,562	\$4,666	\$6,770	\$20,998	\$72,886		\$10.888	8.598	\$1,540.749
(28) Unit Cost (cents/kW.h)		7.470	1.377	0.672	0.975	3.023	10.494				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : PHP

CLASS : PRP		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed					Unit Cost			
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$43,157	\$19,199	\$2,111	\$3,263	\$1,498	\$6,872	\$26,071	304,283	---	8.568	---
(2)	Reliability (Demand)	32,196	\$6,657	\$2,198	-3,293	1,118	23	6,679	2,205,388	\$3.029	---	---
(3)	<u>Total Generation</u>	\$75,353	\$25,856	\$4,309	-\$31	\$2,616	\$6,894	\$32,750		\$3.029	8.568	\$0.000
(4)	MWh Sales		304,283	304,283	304,283	304,283	304,283	304,283				
(5)	MWh Energy Requirement		311,353									
(6)	kW 3 CP		203,269									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		8.497	1.416	-0.010	0.860	2.266	10.763				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	304,283	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	304,283		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	34,845	0	1,060	2,502	1,210	4,771	4,771	2,205,388	\$2.163	---	---
(13)	<u>Total Transmission</u>	\$34,845	\$0	\$1,060	\$2,502	\$1,210	\$4,771	\$4,771		\$2.163	-	\$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	\$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	\$37.472
(16)	<u>Total Distribution</u>	3	0	0	0	0	0	0		\$0.000	-	\$37.472
(17)	<u>Total Transmission/Distribution</u>	\$34,848	\$0	\$1,060	\$2,502	\$1,210	\$4,772	\$4,772		\$2.163	-	\$37.472
(18)	kW.h Sold		0	304,283	304,283	304,283	304,283	304,283				
(19)	Unit Cost (cents/kW.h)		NA	0.348	0.822	0.398	1.568	1.568				
<u>Retail</u>												
(20)	Customer -- Field		0	\$25			\$25	\$25	12	0.000	0.000	\$2,068.773
(21)	Customer -- Head Office	0	0	-3	0	0	-3	-3	12	0.000	0.000	-\$253.423
(22)	<u>Total Customer</u>	0	0	22	0	0	22	22	12	\$0.000	-	\$1,815.350
(23)	Marketing		0	46			46	46	12	0.000	0.000	\$3,812.711
(24)	<u>Total Retail</u>	\$0	\$0	\$68	\$0	\$0	\$68	68	12	0	-	\$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost (\$/month)		---	\$5,625.654			\$5,625.654	\$5,625.654				
(27)	<u>TOTAL</u>	\$110,201	\$25,856	\$5,436	\$2,471	\$3,826	\$11,733	\$37,589		\$5.192	8.568	\$37.472
(28)	<u>Unit Cost (cents/kW.h)</u>		8.497	1.787	0.812	1.257	3.856	12.353				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

CLASS : MUNICIPAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed						Unit Cost		
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$17,957	\$7,830	\$879	\$1,358	\$623	\$2,860	\$10,690	125,502	---	8.518	---
(2)	Reliability (Demand)	14,842	\$3,069	1,013	1,575	515	3,103	6,172	291,033	\$21.207	---	---
(3)	<u>Total Generation</u>	\$32,799	\$10,898	\$1,893	\$2,932	\$1,139	\$5,964	\$16,862		\$21.207	8.518	\$0.000
(4)	MWh Sales		125,502	125,502	125,502	125,502	125,502	125,502				
(5)	MWh Energy Requirement		129,552									
(6)	kW 3 CP		93,701									
(7)	kW 12 NCP		291,033									
(8)	Unit Cost (cents/kW.h)		8.684	1.508	2.337	0.907	4.752	13.436				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	16,062	0	488	1,153	558	2,199	2,199	291,033	\$7.557	---	---
(13)	<u>Total Transmission</u>	\$16,062	\$0	\$488	\$1,153	\$558	\$2,199	\$2,199		\$7.557	-	\$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	85	299	105	490	490	291,033	\$1.684	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	\$38.365
(16)	<u>Total Distribution</u>	3,040	0	86	300	106	491	491		\$1.684	-	\$38.365
(17)	<u>Total Transmission/Distribution</u>	\$19,103	\$0	\$574	\$1,453	\$663	\$2,690	\$2,690		\$9.241	-	\$38.365
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.457	1.158	0.528	2.144	2.144				
<u>Retail</u>												
(20)	Customer -- Field		0	\$1			\$1	\$1	15	0.000	0.000	\$85.307
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	\$10,467.613
(22)	<u>Total Customer</u>	599	0	121	16	21	158	158	15	\$0.000	-	\$10,552.920
(23)	Marketing		0	7			7	7	15	0.000	0.000	\$467.439
(24)	<u>Total Retail</u>	\$599	\$0	\$128	\$16	\$21	\$165	165	15	0	-	\$11,020.359
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost (\$/month)		---	\$8,552.887			\$8,552.887	\$8,552.887				
(27)	<u>TOTAL</u>	\$52,501	\$10,898	\$2,595	\$4,402	\$1,823	\$8,819	\$19,718		\$30.448	8.518	\$11,058.724
(28)	<u>Unit Cost (cents/kW.h)</u>		8.684	2.068	3.507	1.452	7.027	15.711				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

CLASS : UNMETERED		RATE BASE		COSTS (Source Exh 6)								
		Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost			
			Operating	Capital	Return	Total			Demand	Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$11,542	\$5,066	\$565	\$873	\$401	\$1,838	\$6,904	77,000	---	8.966	---
(2)	Reliability (Demand)	5,125	\$1,060	350	544	178	1,072	2,131	212,734	\$10.019	---	---
(3)	<u>Total Generation</u>	\$16,667	\$6,125	\$915	\$1,416	\$579	\$2,910	\$9,035		\$10.019	8.966	\$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,268									
(6)	kW 3 CP		32,357									
(7)	kW 12 NCP		212,734									
(8)	Unit Cost (cents/kW.h)		7.955	1.188	1.839	0.751	3.779	11.734				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	77,000	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	77,000		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	212,734	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,547	0	169	398	193	760	760	212,734	\$3.570	---	---
(13)	<u>Total Transmission</u>	\$5,547	\$0	\$169	\$398	\$193	\$760	\$760		\$3.570	-	\$0.000
(14)	Delivery -- Dist. (Demand)	46,861	0	987	7,081	1,627	9,694	9,694	212,734	\$45.569	---	---
(15)	Delivery -- Dist. (Customer)	13,461	0	907	1,233	467	2,608	2,608	118,582	---	---	\$21.992
(16)	<u>Total Distribution</u>	60,322	0	1,894	8,314	2,094	12,302	12,302		\$45.569	-	\$21.992
(17)	<u>Total Transmission/Distribution</u>	\$65,869	\$0	\$2,063	\$8,712	\$2,287	\$13,062	\$13,062		\$49.139	-	\$21.992
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.679	11.314	2.970	16.963	16.963				
<u>Retail</u>												
(20)	Customer -- Field		0	\$491			\$491	\$491	118,582	0.000	0.000	\$4.138
(21)	Customer -- Head Office	1,228	0	-261	133	43	-85	-85	118,582	0.000	0.000	-\$0.721
(22)	<u>Total Customer</u>	1,228	0	230	133	43	405	405	118,582	\$0.000	-	\$3.417
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	\$3.880
(24)	<u>Total Retail</u>	\$1,228	\$0	\$690	\$133	\$43	\$865	865	118,582	0	-	\$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost (\$/month)		---	\$5.820			\$5.820	\$5.820				
(27)	<u>TOTAL</u>	\$83,764	\$6,125	\$3,668	\$10,261	\$2,908	\$16,837	\$22,962		\$59.158	8.966	\$29.289
(28)	<u>Unit Cost (cents/kW.h)</u>		7.955	4.763	13.326	3.776	21.866	29.821				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

CLASS : TOTAL COMPANY		RATE BASE		COSTS (Source Exh 6)									
		Variable Fuel	Fixed						Unit Cost				
			Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer		
<u>Generation</u>													
(1)	Usage (Energy)	\$1,477,050	\$647,009.856	\$73,008	\$111,660	\$51,275	\$235,943	\$882,953	9,923,466	---	8.898	---	
(2)	Reliability (Demand)	1,070,480	\$221,326.296	73,731	95,675	37,161	206,568	427,894	22,698,943	\$18.851	---	---	
(3)	<u>Total Generation</u>	\$2,547,530	\$868,336.152	\$146,739	\$207,336	\$88,436	\$442,511	\$1,310,848		\$18.851	8.898	\$0.000	
(4)	MWh Sales		9,923,466	9,923,466	9,923,466	9,923,466	9,923,466	9,923,466					
(5)	MWh Energy Requirement		10,656,169										
(6)	kW 3 CP		9,190,588										
(7)	kW 12 NCP		22,698,943										
(8)	Unit Cost (cents/kW.h)		8.750	1.479	2.089	0.891	4.459	13.210					
<u>Transmission/Distribution</u>													
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	9,923,466	---	0.000	---	
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,923,466		0.000		
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,698,943	\$0.000	---	---	
(12)	Delivery--Trans.(Dmd) - EHV	1,158,533	0	35,387	83,186	40,218	158,791	158,791	22,698,943	\$6.996	---	---	
(13)	<u>Total Transmission</u>	\$1,158,533	\$0	\$35,387	\$83,186	\$40,218	\$158,791	\$158,791		\$6.996	-	\$0.000	
(14)	Delivery -- Dist. (Demand)	1,144,871	0	20,167	115,849	39,744	175,760	175,760	22,698,943	\$7.743	---	---	
(15)	Delivery -- Dist. (Customer)	879,990	0	51,217	81,346	30,548	163,112	163,112	6,448,244	---	---	\$25.296	
(16)	<u>Total Distribution</u>	2,024,860	0	71,384	197,195	70,292	338,872	338,872		\$7.743	-	\$25.296	
(17)	<u>Total Transmission/Distribution</u>	\$3,183,393	\$0	\$106,771	\$280,382	\$110,510	\$497,663	\$497,663		\$14.739	-	\$25.296	
(18)	kW.h Sold		---	9,923,466	9,923,466	9,923,466	9,923,466	9,923,466					
(19)	Unit Cost (cents/kW.h)		---	1.076	2.825	1.114	5.015	5.015					
<u>Retail</u>													
(20)	Customer -- Field		0	\$6,513	0	0	\$6,513	\$6,513	6,448,244	0.000	0.000	\$1.010	
(21)	Customer -- Head Office	163,808	0	2,147	11,007	5,687	18,841	18,841	6,448,244	0.000	0.000	\$2.922	
(22)	<u>Total Customer</u>	163,808	0	8,660	11,007	5,687	25,354	25,354	6,448,244	\$0.000	-	\$3.932	
(23)	Marketing		0	13,650	0	0	13,650	13,650	6,448,244	0.000	0.000	\$2.117	
(24)	<u>Total Retail</u>	\$163,808	\$0	\$22,310	\$11,007	\$5,687	\$39,004	39,004	6,448,244	0	-	\$6.049	
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244					
(26)	Unit Cost (\$/month)		---	\$3.460			\$3.460	\$3.460					
(27)	<u>TOTAL</u>	\$5,894,731	\$868,336.152	\$275,820	\$498,725	\$204,633	\$979,178	\$1,847,514		\$33.590	8.898	\$31.345	
(28)	<u>Unit Cost (cents/kW.h)</u>		8.750	2.779	5.026	2.062	9.867	18.618					

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(1)

REVENUE

(1)	ELECTRIC REVENUE	
(2)	FULLY ALLOCATED RATE CLASSES (ATL)	
(3)	DOMESTIC	\$1,113,023
(4)	SMALL GENERAL	73,223
(5)	GENERAL	357,010
(6)	LARGE GENERAL	48,036
(7)	SMALL INDUSTRIAL	40,882
(8)	MEDIUM INDUSTRIAL	56,090
(9)	LARGE INDUSTRIAL	76,299
(10)	PHP	39,349
(11)	MUNICIPAL	20,641
(12)	UNMETERED	<u>22,962</u>
(13)	SUB-TOTAL	1,847,514
(14)	FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)	
(15)	SHORE POWER	
(16)	GEN.REPL./LOAD FOLL	
(17)	ELIADC	
(18)	BUTU	
(19)	SPIII	
(20)	REAL TIME PRICING	
(21)	OATT	
(22)	EBS	
(23)	RTT	
(24)	SGR	
(25)	TOTAL	94,558
(26)	EXPORT SALES	<u>0.0</u>
(27)	TOTAL ELECTRIC REVENUE	1,942,073
(28)	NON-ELECTRIC REVENUE	
(29)	LATE PAYMENT CHARGES	6,032
(30)	CONNECTION CHARGES AND METER REMO	3,675
(31)	NSF	160
(32)	RETAIL SALES	1,709
(33)	WIRING INSPECTIONS	7,552
(34)	POLE SERVICES	16,695
(35)	STEAM AND ASH SALES	5,038
(36)	AMI OPT OUT CHARGE	765
(37)	OTHER REVENUE	<u>4,487</u>
(38)	TOTAL	46,114.3
(39)	TOTAL REVENUE	1,988,187
(40)	TOTAL OPERATING EXPENSES	<u>\$1,775,831</u>
(41)	RETAINED EARNINGS	\$212,356

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4) % RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6) % RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7) 3 CP DEMAND	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-4
(13) MW.h GEN. & PURCH.	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1B
(17) AVERAGE CUSTOMERS	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,762,501,722	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,349,382	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	55.05%	3.89%	21.49%	2.98%	2.37%	4.07%	4.55%	2.23%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.67%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,220,536	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,349,382	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.77%	4.01%	22.16%	3.08%	2.45%	4.20%	4.69%	2.30%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,229		68,515	378,788	52,607	41,802	71,721	80,165	39,349	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.18%	6.69%	5.32%	9.12%	10.20%	5.00%	0.00%	6.78%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	POLE&WIRE INV.-DMD.	\$228,288	\$156,314	\$8,502	\$43,304	\$3,893	\$4,875	\$5,250	\$3,136	\$0	\$927	\$2,086	
(2)	% RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3)	POLE&WIRE INV.-CUST.	\$463,554	\$419,645	\$23,770	\$9,663	\$10	\$1,835	\$89	\$14	\$1	\$1	\$8,526	
(4)	% RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5)	SUBST.,POLE&WIRE-DMD.	\$420,311	\$285,241	\$15,464	\$79,200	\$8,445	\$8,897	\$9,890	\$7,356	\$0	\$2,011	\$3,807	
(6)	% RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7)	SUBST.,POLE&WIRE-CUST.	\$463,554	\$419,645	\$23,770	\$9,663	\$10	\$1,835	\$89	\$14	\$1	\$1	\$8,526	
(8)	% RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9)	SUBST. INVEST.-DMD.	\$192,024	\$128,927	\$6,961	\$35,896	\$4,552	\$4,022	\$4,640	\$4,220	\$0	\$1,084	\$1,721	
(10)	% RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11)	METER INVEST.-CUST	\$68,109	\$57,182	\$3,665	\$5,766	\$33	\$1,141	\$257	\$62	\$2	\$2	\$0	
(12)	% RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13)	DEMAND - GEN. PLANT	\$910,279	\$586,058	\$31,023	\$161,008	\$18,444	\$16,869	\$19,455	\$33,065	\$27,378	\$12,621	\$4,358	
(14)	% RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-7
(15)	DEMAND - TRANS. PLT. - HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16)	% RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17)	DEMAND - TRANS. PLT. - EHV	\$1,000,899	\$644,402	\$34,112	\$177,036	\$20,280	\$18,548	\$21,392	\$36,357	\$30,104	\$13,877	\$4,792	
(18)	% RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-8B
(19)	DEMAND - DIST. PLANT	\$941,115	\$653,647	\$35,640	\$179,570	\$10,759	\$20,292	\$20,549	\$9,371	\$0	\$2,562	\$8,725	
(20)	% RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21)	DEMAND - DIST. PLANT	\$36,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,113	
(22)	% RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23)	ENERGY - GEN. PLANT	\$978,604	\$514,398	\$35,394	\$214,440	\$34,436	\$25,154	\$40,613	\$66,033	\$28,593	\$11,897	\$7,647	
(24)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-10
(25)	ENERGY - TRANS. PLT. - HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(26)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-11A
(27)	ENERGY - TRANS. PLT. - EHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(28)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29)	CUSTOMER - DIST. PLANT	\$708,039	\$632,545	\$36,255	\$23,530	\$46	\$4,516	\$368	\$80	\$2	\$3	\$10,694	
(30)	% RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31)	CUSTOMER - RETAIL PLANT	\$708,039	\$632,545	\$36,255	\$23,530	\$46	\$4,516	\$368	\$80	\$2	\$3	\$10,694	
(32)	% RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33)	TOT.RATE BASE-DMD. (GEN.)	\$1,070,480	\$689,199	\$36,483	\$189,344	\$21,690	\$19,838	\$22,879	\$38,884	\$32,196	\$14,842	\$5,125	
(34)	% RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-14
(35)	TOT.RATE BASE-DMD. (HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(36)	% RESPONSIBILITY	100.00%	64.61%	3.42%	17.75%	2.03%	1.86%	2.14%	3.65%	2.67%	1.39%	0.48%	P-15A
(37)	TOT.RATE BASE-DMD. (EHV)	\$1,158,533	\$745,890	\$39,484	\$204,918	\$23,474	\$21,470	\$24,761	\$42,083	\$34,845	\$16,062	\$5,547	
(38)	% RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-15B
(39)	TOT.RATE BASE-DMD. (DIST.) Non Streetlight	\$1,108,758	\$769,600	\$41,961	\$211,448	\$12,755	\$23,894	\$24,217	\$11,098	\$0	\$3,037	\$10,748	
(40)	% RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41)	TOT.RATE BASE-DMD. (DIST.) Streetlight	\$36,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,113	
(42)	% RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43)	TOT.RATE BASE-ENG. (GEN.)	\$1,477,050	\$776,402	\$53,422	\$323,664	\$51,975	\$37,965	\$61,299	\$99,666	\$43,157	\$17,957	\$11,542	
(44)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-17

NOVA SCOTIA POWER INC.

		(1) TOTAL COMPANY	(2)	(3) SMALL GENERAL	(4)	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9)	(10)	(11)	(12)
			DOMESTIC		GENERAL					PHP	MUNICIPAL	UNMETERED	ALLOCATION FACTOR
(1)	TOT.RATE BASE-ENG. (HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(2)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-18A
(3)	TOT.RATE BASE-ENG. (EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(4)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5)	TOT. RATE BASE-CUST. (DIST.)	\$879,990	\$786,780	\$45,069	\$28,594	\$55	\$5,486	\$443	\$95	\$3	\$4	\$13,461	
(6)	% RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7)	TOT.RATE BASE-CUST.(RETAIL)	\$163,808	\$126,715	\$8,505	\$16,462	\$1,743	\$2,140	\$3,220	\$3,195	\$0	\$599	\$1,228	
(8)	% RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9)	POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10)	% RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11)	POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12)	% RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13)	DMD. - OPER.EXP. - GEN.	\$54,641	\$35,179	\$1,862	\$9,665	\$1,107	\$1,013	\$1,168	\$1,985	\$1,643	\$758	\$262	
(14)	% RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-1
(15)	DMD. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16)	% RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2A
(17)	DMD. - OPER.EXP. - TRANS. EHV	\$243	\$157	\$8	\$43	\$5	\$5	\$5	\$9	\$7	\$3	\$1	
(18)	% RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2B
(19)	DMD. - OPER.EXP. - DIST.	\$24,794	\$16,380	\$890	\$4,540	\$423	\$511	\$554	\$347	\$0	\$101	\$1,048	
(20)	% RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21)	ENG. - OPER.EXP. - GEN.	\$58,743	\$30,878	\$2,125	\$12,872	\$2,067	\$1,510	\$2,438	\$3,964	\$1,716	\$714	\$459	
(22)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-4
(23)	ENG. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(24)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25)	ENG. - OPER.EXP. - TRANS. EHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(26)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27)	CUST. - OPER. EXP. - DIST.	\$63,709	\$57,564	\$3,271	\$1,435	\$2	\$274	\$18	\$3	\$0	\$0	\$1,141	
(28)	% RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29)	CUST. - OPER. EXP. - RETAIL	\$32,132	\$23,854	\$2,087	\$3,326	\$397	\$459	\$455	\$645	\$62	\$158	\$689	
(30)	% RESPONSIBILITY	100.00%	74.23%	6.50%	10.35%	1.24%	1.43%	1.42%	2.01%	0.19%	0.49%	2.14%	O-7
(31)	TOT. EXP. - DMD. (GEN.)	\$393,388	\$253,170	\$13,437	\$69,719	\$7,958	\$7,307	\$8,394	\$14,266	\$11,812	\$5,445	\$1,880	
(32)	% RESPONSIBILITY	100.00%	64.36%	3.42%	17.72%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-8
(33)	TOT. EXP. - DMD. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(34)	% RESPONSIBILITY	100.00%	65.00%	3.46%	17.96%	2.04%	1.88%	2.15%	3.66%	1.97%	1.40%	0.48%	O-9A
(35)	TOT. EXP. - DMD. (TRANS. EHV)	\$83,586	\$53,790	\$2,856	\$14,818	\$1,690	\$1,553	\$1,783	\$3,031	\$2,509	\$1,157	\$399	
(36)	% RESPONSIBILITY	100.00%	64.35%	3.42%	17.73%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-9B
(37)	TOT. EXP. - DMD. (DIST.)	\$140,731	\$92,670	\$5,055	\$25,521	\$1,681	\$2,882	\$2,951	\$1,442	\$0	\$400	\$8,129	
(38)	% RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39)	TOT. EXP. - ENG. (GEN.)	\$837,330	\$439,024	\$30,320	\$183,918	\$29,596	\$21,597	\$34,809	\$56,644	\$24,740	\$10,135	\$6,548	
(40)	% RESPONSIBILITY	100.00%	52.43%	3.62%	21.96%	3.53%	2.58%	4.16%	6.76%	2.95%	1.21%	0.78%	O-11
(41)	TOT. EXP. - ENG. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(42)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-12A
(43)	TOT. EXP. - ENG. (TRANS. EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(44)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	\$145,304	\$130,374	\$7,457	\$4,218	\$7	\$800	\$60	\$12	\$0	\$0	\$2,374	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	\$43,165	\$33,170	\$2,656	\$3,999	\$445	\$560	\$546	\$732	\$62	\$174	\$821	
(4) % RESPONSIBILITY	100.00%	76.84%	6.15%	9.27%	1.03%	1.30%	1.26%	1.70%	0.14%	0.40%	1.90%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	\$471,115	\$0	\$73,223	\$357,010	\$0	\$40,882	\$0	\$0	\$0	\$0	\$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.54%	75.78%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	\$471,115	\$0	\$73,223	\$357,010		\$40,882	\$0	\$0	\$0	\$0	\$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.99%	38.96%	0.00%	4.46%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) <u>TOTAL</u> <u>EXPENSES</u>	(2) <u>PROD.</u> <u>EXPENSES</u>	(3) <u>TRANS.</u> <u>EXPENSES</u>	(4) <u>DIST.</u> <u>EXPENSES</u>	(5) <u>RETAIL</u> <u>EXPENSES</u>	(6) <u>DIRECT</u> <u>EXPENSES</u>	(7) <u>ALLOCATOR</u>
(1) LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,716	22,048	57,505	34,097	-	
(2) % RESPONSIBILITY	100.00%	43.56%	10.95%	28.56%	16.93%	0.00%	F - 1
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,720,448	1,241,881	144,182	310,819	23,566	-	
(4) % RESPONSIBILITY	100.00%	72.18%	8.38%	18.07%	1.37%	0.00%	F - 2
(5) NET PLANT IN SERVICE	5,300,051	2,259,219	1,103,980	1,900,115	36,737		
(6) % RESPONSIBILITY	100.00%	42.6%	20.8%	35.9%	0.7%	0.0%	F - 3
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,951,651	2,259,219	463,672	192,024	\$36,736.80		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.5%	15.7%	6.5%	1.2%	0.0%	
(10) INSURANCE PREMIUM	10,029	7,676	1,575	652	125	-	
(11) COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12) SUBTOAL	11,822	8,124	2,024	1,101	573	-	
(13) % RESPONSIBILITY	100.00%	68.73%	17.12%	9.31%	4.85%	0.00%	F - 4
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		F - 5

	O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS						LABOUR-RELATED O&M EXPENSES BY FUNCTIONAL AREAS				
	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL		PROD.	TRANS.	DIST.	RETAIL	TOTAL
(15) FUNCTIONAL AREA Before Corporate Groups	69,510	19,995	89,504.5	0.777	89,504	0	0	0	89,504		69,510	0	0	0	69,510
(17) GENERATION	19,255	2,620	21,874.7	0.880	0	21,875	0	0	21,875		0	19,255	0	0	19,255
(18) TRANSMISSION	53,743	9,273	63,016.2	0.853	0	0	63,016	0	63,016		0	0	53,743	0	53,743
(19) DISTRIBUTION	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427		0	0	0	32,064	32,064
(20) RETAIL	174,571.4	27,251	201,822.68	0.865	89,504	21,875	63,016	27,427	201,822.7		69,510	19,255	53,743	32,064	174,571.4
(21) SUBTOTAL															
(22) CORPORATE GROUPS	1,313	564	1,877.0	0.699	1,355	157	339	26	1,877.0		948	110	237	18	1,313
(23) EXECUTIVE MANAGEMENT	0	11,822	11,821.6	-	8,124	2,024	1,101	573	11,821.6		0	0	0	0	0
(24) CORP. SECRETARY	1,938	3,239	5,177.0	0.374	3,737	434	935	71	5,177.0		1,399	162	350	27	1,938
(25) LEGAL SERVICES	1,798	2,074	3,872.0	0.464	1,684	456	1,129	603	3,872.0		782	212	524	280	1,798
(26) EXTERNAL RELATIONS & ENVIRONMENT	2,357	7,156	9,513.0	0.248	6,867	797	1,719	130	9,513.0		1,702	198	426	32	2,357
(27) REGULATORY AFFAIRS	4,048	3,513	7,560.7	0.535	5,107	781	1,577	96	7,560.7		2,734	418	844	51	4,048
(28) FINANCE GROUP	7,621	5,036	12,656.2	0.602	3,164	3,164	3,164	3,164	12,656.2		1,905	1,905	1,905	1,905	7,621
(29) PROCUREMENT	20,139	27,523	47,662.3	0.423	20,762	5,219	13,611	8,071	47,662.3		8,773	2,205	5,751	3,410	20,139
(30) IT	6,462	4,787	11,248.4	0.574	4,900	1,232	3,212	1,905	11,248.4		2,815	708	1,845	1,094	6,462
(31) HUMAN RESOURCES	45,676	65,713	111,388.3	0.410	55,700	14,263	26,787	14,638	111,388.3		21,057	5,918	11,883	6,818	45,676
(32) TOTAL	9,518	2,819	12,337.5	0.771	12,338	0	0	0	12,337.5		9,518	0	0	0	9,518
(33) GENERATION SERVICES	15,014	-7,127	7,886.5	1.904	3,435	864	2,252	1,335	7,886.5		6,540	1,644	4,288	2,542	15,014
(34) OTHER EXPENSES AND DIRECT	70,208	61,405	131,612.3	3.085	71,473	15,127	29,039	15,974	131,612.3		37,115	7,561	16,171	9,360	70,208
(35) SUBTOTAL OVERHEAD	244,779.2	88,656	333,435.021	3.950	160,977	37,001	92,055	43,401	333,435.0		106,625	26,816	69,914	41,424	244,779
(36) GRAND TOTAL															

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNIC	72,998	0	19,255	53,743	0	0		
(38) % RESPONSIBILITY	100%	0%	26%	74%	0%	0%	F - 6	
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMM	2,686,166	0	1,000,899	1,685,267	0	0		
(39) % RESPONSIBILITY	100%	0%	37%	63%	0%	0%	F - 7	
(39) GENERALPROPERTY:NON- FUNCTIONALIZED	326,292	143,755	68,016	114,521	0	0		
(40) % RESPONSIBILITY	100%	44%	21%	35%	0%	0%	F - 8	

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR JANUARY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	647,252	8.67%	703,364	1,646,857	79.5%	1,309,469	14.18%	1,495,207	63.23%
(2) SMALL GENERAL	40,026	8.62%	43,475	90,439	78.7%	71,176	12.44%	80,028	73.02%
(3) GENERAL	220,720	8.30%	239,042	469,610	82.7%	388,367	11.18%	431,772	74.41%
(4) GENERAL LARGE	29,653	5.36%	31,240	50,775	86.5%	43,920	6.86%	46,933	89.47%
(5) SMALL INDUSTRIAL	24,278	8.11%	26,248	52,535	70.4%	36,984	14.01%	42,168	83.66%
(6) MEDIUM INDUSTRIAL	35,686	7.11%	38,225	63,644	81.6%	51,933	10.91%	57,598	89.20%
(7) LARGE INDUSTRIAL	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) PHP	4,350	2.54%	4,461	193,183	33.7%	65,000	4.31%	67,801	8.84%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	<u>6,586</u>	8.66%	<u>7,156</u>	<u>17,265</u>	65.0%	<u>11,222</u>	14.18%	<u>12,814</u>	75.06%
(11) SUB-TOTAL	1,083,686	8.07%	1,171,107	2,708,026	77.0%	2,086,010	12.56%	2,347,983	67.04%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	62,976	19.5%	64,657	111,341	183.1%	72,723	18.59%	76,246	0.00%
(18) TOTAL Bfr EXPORT	1,146,662	7.77%	1,235,765	2,819,366.71	76.57%	2,158,733	12.30%	2,424,228	68.5%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,146,662	7.77%	1,235,765	2,819,367	76.57%	2,158,733	12.30%	2,424,228	68.5%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR FEBRUARY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	606,637	8.63%	658,967	1,510,897	84.0%	1,269,272	13.28%	1,437,837	68.20%
(2) SMALL GENERAL	37,211	8.57%	40,401	81,146	91.6%	74,330	11.64%	82,985	72.45%
(3) GENERAL	201,046	8.26%	217,652	399,686	95.7%	382,499	10.46%	422,524	76.66%
(4) GENERAL LARGE	28,254	5.33%	29,759	52,677	87.0%	45,829	6.42%	48,773	90.80%
(5) SMALL INDUSTRIAL	21,793	8.07%	23,552	44,904	87.7%	39,381	13.12%	44,548	78.67%
(6) MEDIUM INDUSTRIAL	32,510	7.08%	34,811	51,819	84.4%	43,735	10.21%	48,202	107.47%
(7) LARGE INDUSTRIAL	52,199	3.74%	54,150	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) PHP	0	N/A	0	188,859	34.4%	65,000	4.03%	67,622	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	<u>6,343</u>	8.62%	<u>6,890</u>	<u>16,503</u>	25.0%	<u>4,126</u>	13.28%	<u>4,674</u>	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,472,287	82.5%	2,039,625	11.70%	2,278,362	70.67%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,800	19.4%	61,389	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,061,024	7.8%	1,143,321	2,589,201.38	82.0%	2,122,267	11.43%	2,364,746	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,061,024	7.8%	1,143,321	2,589,201	82.0%	2,122,267	11.43%	2,364,746	72%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MARCH 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	571,952	8.73%	621,860	1,298,627	82.7%	1,074,148	10.94%	1,191,699	70.14%
(2) SMALL GENERAL	36,353	8.67%	39,506	73,752	86.9%	64,091	9.60%	70,240	75.60%
(3) GENERAL	208,355	8.36%	225,764	360,503	92.5%	333,465	8.62%	362,219	83.77%
(4) GENERAL LARGE	29,182	5.39%	30,755	48,920	91.0%	44,517	5.29%	46,873	88.19%
(5) SMALL INDUSTRIAL	22,088	8.16%	23,891	36,463	90.5%	32,999	10.81%	36,567	87.82%
(6) MEDIUM INDUSTRIAL	35,115	7.16%	37,629	43,298	92.7%	40,138	8.42%	43,515	116.23%
(7) LARGE INDUSTRIAL	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) PHP	23,319	2.55%	23,914	199,370	67.7%	135,000	3.32%	139,488	23.04%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	<u>6,356</u>	8.72%	<u>6,910</u>	<u>14,703</u>	11.0%	<u>1,617</u>	10.94%	<u>1,794</u>	517.64%
(11) SUB-TOTAL	1,000,865	8.00%	1,080,904	2,194,475	83.4%	1,829,155	9.33%	1,999,799	72.65%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	57,584	19.6%	59,124	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,058,449	7.7%	1,140,029	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,058,449	7.7%	1,140,029	2,306,282	82.9%	1,910,740	9.10%	2,084,552	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR APRIL 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) PHP	23,698	2.39%	24,264	193,186	69.9%	135,000	2.92%	138,935	24.26%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	<u>6,257</u>	8.17%	<u>6,768</u>	<u>18,346</u>	11.0%	<u>2,018</u>	9.60%	<u>2,212</u>	425.05%
(11) SUB-TOTAL	809,172	7.39%	868,945	1,913,936	81.5%	1,560,684	8.05%	1,686,342	71.57%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	60,395	18.7%	61,929	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	869,567	7.1%	930,874	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	869,567	7.1%	930,874	2,005,763	81.1%	1,626,457	7.87%	1,754,518	74%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR MAY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	357,512	7.98%	386,031	891,043	77.4%	689,980	8.76%	750,419	69.14%
(2) SMALL GENERAL	25,867	7.93%	27,917	54,752	78.3%	42,871	7.68%	46,163	81.28%
(3) GENERAL	154,754	7.64%	166,574	272,143	88.5%	240,847	6.90%	257,470	86.96%
(4) GENERAL LARGE	27,733	4.93%	29,099	48,641	84.4%	41,053	4.24%	42,793	91.40%
(5) SMALL INDUSTRIAL	20,339	7.46%	21,857	38,747	83.8%	32,470	8.65%	35,281	83.27%
(6) MEDIUM INDUSTRIAL	34,730	6.54%	37,003	54,239	82.6%	44,802	6.74%	47,820	104.01%
(7) LARGE INDUSTRIAL	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) PHP	28,666	2.33%	29,334	166,302	81.2%	135,000	2.66%	138,592	28.45%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	<u>6,609</u>	7.97%	<u>7,136</u>	<u>21,794</u>	11.0%	<u>2,397</u>	8.76%	<u>2,607</u>	367.84%
(11) SUB-TOTAL	721,584	7.06%	772,559	1,657,829	80.3%	1,331,494	7.15%	1,426,679	72.78%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	58,277	18.3%	59,733	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	779,861	6.7%	832,292	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,861	6.7%	832,292	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JUNE 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	289,155	7.93%	312,074	596,618	93.7%	558,976	7.47%	600,757	72.15%
(2) SMALL GENERAL	23,896	7.88%	25,779	53,248	84.5%	44,995	6.55%	47,944	74.68%
(3) GENERAL	158,567	7.59%	170,602	279,549	92.1%	257,465	5.89%	272,629	86.91%
(4) GENERAL LARGE	28,825	4.90%	30,236	56,775	94.1%	53,426	3.62%	55,357	75.86%
(5) SMALL INDUSTRIAL	22,478	7.42%	24,145	38,583	78.2%	30,172	7.39%	32,400	103.50%
(6) MEDIUM INDUSTRIAL	36,354	6.50%	38,718	49,133	84.6%	41,567	5.75%	43,956	122.34%
(7) LARGE INDUSTRIAL	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) PHP	28,757	2.31%	29,422	159,996	84.4%	135,000	2.27%	138,065	29.60%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	<u>6,407</u>	7.92%	<u>6,914</u>	<u>20,204</u>	11.0%	<u>2,222</u>	7.47%	2,389	402.05%
(11) SUB-TOTAL	658,854	6.93%	704,492	1,369,878	89.5%	1,225,663	5.92%	1,298,278	75.37%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	55,752	18.2%	57,146	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	714,606	6.6%	761,638	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,606	6.6%	761,638	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR JULY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	316,021	7.70%	340,349	644,582	89.8%	578,781	8.50%	627,956	72.85%
(2) SMALL GENERAL	26,618	7.65%	28,654	61,146	78.3%	47,877	7.45%	51,444	74.87%
(3) GENERAL	174,027	7.37%	186,855	318,114	87.1%	277,077	6.69%	295,626	84.95%
(4) GENERAL LARGE	34,325	4.76%	35,957	62,656	82.5%	51,691	4.11%	53,815	89.81%
(5) SMALL INDUSTRIAL	22,368	7.20%	23,979	44,193	77.7%	34,338	8.39%	37,221	86.59%
(6) MEDIUM INDUSTRIAL	36,287	6.32%	38,579	55,684	86.9%	48,389	6.53%	51,551	100.59%
(7) LARGE INDUSTRIAL	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) PHP	44,670	2.25%	45,674	157,840	85.5%	135,000	2.58%	138,484	44.33%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	<u>6,428</u>	7.69%	<u>6,923</u>	<u>21,982</u>	11.0%	<u>2,418</u>	8.50%	<u>2,623</u>	354.67%
(11) SUB-TOTAL	727,367	6.66%	775,790	1,483,049	86.2%	1,278,647	6.77%	1,365,176	76.38%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	54,160	17.9%	55,491	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	781,527	6.4%	831,281	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	781,527	6.4%	831,281	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR AUGUST 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	318,116	7.30%	341,338	648,020	99.9%	647,317	8.69%	703,573	65.21%
(2) SMALL GENERAL	26,257	7.26%	28,162	58,001	71.6%	41,529	7.62%	44,693	84.69%
(3) GENERAL	172,891	6.99%	184,976	300,687	83.7%	251,675	6.85%	268,909	92.46%
(4) GENERAL LARGE	33,297	4.51%	34,799	60,215	81.5%	49,075	4.20%	51,138	91.46%
(5) SMALL INDUSTRIAL	20,129	6.83%	21,504	39,780	70.5%	28,045	8.59%	30,453	94.91%
(6) MEDIUM INDUSTRIAL	33,886	5.99%	35,916	48,648	75.6%	36,778	6.68%	39,236	123.03%
(7) LARGE INDUSTRIAL	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) PHP	40,541	2.13%	41,404	160,315	84.2%	135,000	2.64%	138,564	40.16%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	<u>6,154</u>	7.29%	<u>6,602</u>	<u>18,341</u>	11.0%	<u>2,017</u>	8.69%	<u>2,193</u>	404.69%
(11) SUB-TOTAL	723,110	6.32%	768,786	1,456,468	88.5%	1,288,936	7.03%	1,379,531	74.90%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,080	17.2%	60,466	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	782,190	6.0%	829,252	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,190	6.0%	829,252	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) PHP	39,502	2.28%	40,403	197,774	68.3%	135,000	2.61%	138,526	40.51%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	<u>6,717</u>	7.81%	<u>7,242</u>	<u>19,020</u>	11.0%	<u>2,092</u>	8.60%	<u>2,272</u>	442.67%
(11) SUB-TOTAL	649,678	6.70%	693,237	1,421,035	86.4%	1,227,152	6.74%	1,309,846	73.51%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	60,061	18.1%	61,549	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	709,739	6.3%	754,786	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,739	6.3%	754,786	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR OCTOBER 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	324,643	7.98%	350,551	806,505	82.9%	668,609	9.31%	730,872	64.47%
(2) SMALL GENERAL	24,571	7.93%	26,520	52,155	94.8%	49,443	8.16%	53,480	66.65%
(3) GENERAL	167,387	7.64%	180,178	290,562	99.2%	288,237	7.34%	309,387	78.28%
(4) GENERAL LARGE	30,007	4.93%	31,486	52,124	89.1%	46,443	4.50%	48,535	87.20%
(5) SMALL INDUSTRIAL	18,238	7.47%	19,599	34,593	97.3%	33,659	9.20%	36,756	71.67%
(6) MEDIUM INDUSTRIAL	33,709	6.55%	35,916	45,826	99.4%	45,551	7.16%	48,813	98.90%
(7) LARGE INDUSTRIAL	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) PHP	38,955	2.33%	39,862	194,969	69.2%	135,000	2.83%	138,819	38.60%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	<u>6,099</u>	7.97%	<u>6,585</u>	<u>13,878</u>	11.0%	<u>1,527</u>	9.31%	<u>1,669</u>	530.44%
(11) SUB-TOTAL	713,664	6.93%	763,139	1,611,562	85.0%	1,369,013	7.55%	1,472,439	69.66%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,463	18.3%	60,944	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	773,127	6.6%	824,084	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	773,127	6.6%	824,084	1,703,118	84.4%	1,437,864	7.36%	1,543,728	72%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR NOVEMBER 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	428,795	8.58%	465,593	1,176,024	78.6%	924,211	11.79%	1,033,180	62.59%
(2) SMALL GENERAL	29,152	8.53%	31,638	68,913	79.2%	54,579	10.34%	60,221	72.97%
(3) GENERAL	185,089	8.22%	200,298	379,749	85.3%	323,926	9.29%	354,020	78.58%
(4) GENERAL LARGE	28,560	5.30%	30,074	50,765	81.6%	41,424	5.70%	43,787	95.39%
(5) SMALL INDUSTRIAL	20,904	8.03%	22,583	46,962	68.2%	32,028	11.65%	35,759	87.71%
(6) MEDIUM INDUSTRIAL	36,329	7.04%	38,887	61,953	76.7%	47,518	9.07%	51,826	104.21%
(7) LARGE INDUSTRIAL	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) PHP	24,698	2.51%	25,318	195,551	69.0%	135,000	3.58%	139,835	25.15%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	<u>6,955</u>	8.57%	<u>7,552</u>	<u>17,703</u>	100.0%	<u>17,703</u>	11.79%	<u>19,790</u>	53.00%
(11) SUB-TOTAL	833,274	7.69%	897,394	2,123,918	79.7%	1,692,891	9.88%	1,860,165	67.00%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	61,973	19.3%	63,609	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	895,247	7.3%	961,003	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	895,247	7.3%	961,003	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
 FOR DECEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	599,861	8.27%	649,442	1,400,876	88.5%	1,239,496	14.41%	1,418,145	61.55%
(2) SMALL GENERAL	35,022	8.22%	37,899	66,853	89.4%	59,767	12.64%	67,320	75.67%
(3) GENERAL	200,076	7.91%	215,911	341,110	89.8%	306,317	11.36%	341,104	85.08%
(4) GENERAL LARGE	28,248	5.11%	29,690	48,238	79.9%	38,542	6.97%	41,229	96.79%
(5) SMALL INDUSTRIAL	23,854	7.73%	25,699	43,405	77.7%	33,726	14.24%	38,528	89.65%
(6) MEDIUM INDUSTRIAL	34,154	6.78%	36,470	50,562	68.8%	34,787	11.08%	38,642	126.85%
(7) LARGE INDUSTRIAL	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) PHP	7,125	2.42%	7,297	198,043	32.8%	65,000	4.38%	67,846	14.46%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	<u>6,087</u>	8.26%	<u>6,590</u>	<u>12,997</u>	100.0%	<u>12,997</u>	14.41%	<u>14,870</u>	59.57%
(11) SUB-TOTAL	1,000,986	7.68%	1,077,883	2,286,479	82.6%	1,889,630	12.83%	2,132,019	67.95%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	65,553	18.8%	67,226	102,902	271.6%	74,394	18.73%	78,035	0.00%
(18) TOTAL Bfr EXPORT	1,066,539	7.4%	1,145,109	2,389,381.17	82.2%	1,964,024	12.53%	2,210,055	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,066,539	7.4%	1,145,109	2,389,381	82.2%	1,964,024	12.53%	2,210,055	70%

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP KW	(11) 3CP % Contribution
(1) DOMESTIC	5,174,286	8.3%	5,601,352	1,646,857	79.5%	1,309,469	14.2%	1,495,207	42.76%	4,351,189	64.4%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.4%
(3) GENERAL	2,165,416	7.8%	2,335,072	469,610	82.7%	388,367	11.2%	431,772	61.74%	1,195,401	17.7%
(4) GENERAL LARGE	357,053	5.0%	374,976	62,656	70.1%	43,920	6.9%	46,933	91.20%	136,936	2.0%
(5) SMALL INDUSTRIAL	254,468	7.6%	273,902	52,535	70.4%	36,984	14.0%	42,168	74.15%	125,244	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.1%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.6%
(8) PHP	304,283	2.3%	311,353	199,370	32.6%	65,000	4.3%	67,801	52.42%	203,269	3.0%
(9) MUNICIPAL	125,502	3.2%	129,552	33,041	92.5%	30,554	4.3%	31,866	46.41%	93,701	1.4%
(10) UNMETERED	<u>77,000</u>	8.1%	<u>83,268</u>	<u>21,982</u>	51.1%	<u>11,222</u>	14.2%	<u>12,814</u>	74.18%	<u>32,357</u>	0.5%
(11) SUB-TOTAL	9,923,466	7.4%	10,656,169	2,744,093	76.0%	2,086,010	12.6%	2,347,983	51.80863%	6,758,364	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	<u>700,774</u>	<u>0</u>	<u>718,273</u>	<u>117,118</u>	<u>2</u>	<u>72,723</u>	<u>0</u>	<u>76,246</u>	<u>1</u>	<u>240,665</u>	
(18) TOTAL Bfr EXPORT	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(24) MUNICIPAL	<u>67,806</u>	<u>4.2%</u>	<u>70,645</u>	<u>15,245</u>	<u>108.3%</u>	<u>16,512</u>	<u>4.2%</u>	<u>17,203</u>	<u>45.0%</u>	<u>50,924</u>	
(25) SUBTOTAL	217,187	4.2%	226,282	39,358	93.4%	36,748	4.2%	38,287	64.8%	106,139	
DISTRIBUTION BULK POWER SUBSTATION (>2MVA)											
(26) LARGE INDUSTRIAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
(27) MUNICIPAL	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0.0%</u>	<u>0</u>	
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979	
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882	
(31) LARGE GENERAL	<u>357,053</u>	<u>4.8%</u>	<u>374,976</u>	<u>62,656</u>	<u>70.1%</u>	<u>43,920</u>	<u>4.8%</u>	<u>46,933</u>	<u>86.8%</u>	<u>136,936</u>	
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797	
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749	
(33) EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874	
(34) LG, LIR, MUNICIPAL SUBTOTAL	<u>1,177,137</u>	<u>3.9%</u>	<u>1,223,567</u>	<u>199,656</u>	<u>76.1%</u>	<u>151,858</u>	<u>5.8%</u>	<u>160,595</u>	<u>87.0%</u>	<u>476,129</u>	
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)	

NOVA SCOTIA POWER INC.
DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL
 FOR THE YEAR ENDING DECEMBER 31, 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	TOTAL		SMALL		GENERAL	SMALL	MEDIUM	LARGE			
	COMPANY	DOMESTIC	GENERAL	GENERAL	LARGE	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	PHP	MUNICIPAL	UNMETERED
(1) NON-COIN. KW SEC.	2,301,575	1,646,857	90,439	446,363	0	50,827	45,106	0	0	0	21,982
(2) LOSSES 6.00%	<u>81,476</u>	<u>58,299</u>	<u>3,202</u>	<u>15,801</u>	<u>0</u>	<u>1,799</u>	<u>1,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>778</u>
(3) SUB-TOTAL	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760
(4)											
(5) NON-COIN. KW PRI. (Before bulk power substa	2,552,947	1,705,156	93,641	485,411	62,656	54,334	63,644	50,427	0	14,918	22,760
(6) LOSSES 3.65%	<u>80,248</u>	<u>65,202</u>	<u>2,257</u>	<u>9,581</u>	<u>324</u>	<u>1,119</u>	<u>513</u>	<u>306</u>	<u>0</u>	<u>77</u>	<u>870</u>
(7) SUB-TOTAL	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631
(8)											
(9) NON-COIN. KW PRI. (bulk power substation)	2,641,505	1,770,358	95,898	494,992	62,979	55,453	64,157	59,043	0	14,995	23,631
(10) LOSSES 1.75%	<u>20,775</u>	<u>16,924</u>	<u>578</u>	<u>2,442</u>	<u>81</u>	<u>286</u>	<u>129</u>	<u>90</u>	<u>0</u>	<u>19</u>	<u>226</u>
(11) SUB-TOTAL	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856

NON-COIN DEMAND LOSSES

NON-COIN. KW SEC.	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%
NON-COIN. KW PRI. (Before bulk power substation)	3.82%	2.41%	1.97%	0.52%	2.06%	0.81%	0.61%	0.00%	0.00%	0.517%	3.82%
NON-COIN. KW PRI. (bulk power substation)	0.96%	0.60%	0.49%	0.13%	0.51%	0.20%	0.15%	0.00%	0.00%	0.13%	0.96%
TOTAL	8.32%	6.55%	6.01%	4.19%	6.11%	4.55%	4.30%	3.54%	3.54%	4.19%	8.32%

NOVA SCOTIA POWER INC.
CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF
FOR THE YEAR ENDING DECEMBER 31, 2026

EXHIBIT 9C
Page 3 of 3

RATIOS OF AVERAGE OF 3 WINTER MONTH COINCIDENT PEAKS TO MONTHLY COINCIDENT PEAKS

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.11	1.06	0.49	1.02	6.01
(4) APRIL	1.33	1.48	1.42	1.37	1.00	1.37	1.13	1.01	0.49	1.43	4.88
(5) MAY	1.58	1.93	1.66	1.55	1.07	1.18	1.01	0.91	0.49	2.00	4.14
(6) JUNE	1.72	2.41	1.60	1.46	0.82	1.29	1.10	0.92	0.49	1.96	4.52
(7) JULY	1.65	2.31	1.49	1.35	0.85	1.12	0.93	0.91	0.49	1.90	4.11
(8) AUGUST	1.63	2.06	1.72	1.48	0.89	1.37	1.23	0.96	0.49	2.05	4.92
(9) SEPTEMBER	1.71	2.53	1.58	1.35	0.84	1.33	0.98	0.81	0.49	1.97	4.75
(10) OCTOBER	1.52	1.98	1.44	1.29	0.94	1.14	0.99	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.40	1.27	1.13	1.04	1.17	0.93	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

RATIOS OF AVERAGE OF 3 WINTER MONTH COINCIDENT PEAKS TO AVERAGE SEASONAL COINCIDENT PEAKS

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.65	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.66	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.35	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.39	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF SYSTEM ENERGY LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC. SYSTEM ENERGY LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2027									
MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY (2)	8.07%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(1) (2) FEBRUARY (2)	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(1) (3) MARCH (2)	8.00%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(1) (4) APRIL (2)	7.39%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(1) (5) MAY (2)	7.06%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(1) (6) JUNE (2)	6.93%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(1) (7) JULY (2)	6.66%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(1) (8) AUGUST (2)	6.32%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(1) (9) SEPTEMBER (2)	6.70%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(1) (10) OCTOBER (2)	6.93%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(1) (11) NOVEMBER (2)	7.69%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(1) (12) DECEMBER (2)	<u>7.68%</u>	<u>8.27%</u>	<u>8.22%</u>	<u>7.91%</u>	<u>5.11%</u>	<u>7.73%</u>	<u>6.78%</u>	<u>3.58%</u>	<u>8.26%</u>
(1) (13) ANNUAL AVE	7.38%	8.25%	8.16%	7.83%	5.02%	7.64%	6.68%	3.52%	8.14%

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM ENERGY LINE LOSSES FOR THE YEAR ENDING DECEMBER 31, 2027									
MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.63%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.57%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.96%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.63%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.50%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.23%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.89%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.27%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.50%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.26%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	<u>5.25%</u>	<u>5.84%</u>	<u>5.79%</u>	<u>5.48%</u>	<u>2.68%</u>	<u>5.30%</u>	<u>4.35%</u>	<u>1.15%</u>	<u>5.83%</u>
(13) ANNUAL AVE	4.95%	5.82%	5.73%	5.40%	2.59%	5.21%	4.25%	1.09%	5.71%

EXHIBIT 9D
PAGE 2 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF SYSTEM DEMAND LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC. SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2027								
(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.56%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.70%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
<u>12.83%</u>	<u>14.41%</u>	<u>12.64%</u>	<u>11.36%</u>	<u>6.97%</u>	<u>14.24%</u>	<u>11.08%</u>	<u>5.79%</u>	<u>14.41%</u>
9.18%	11.18%	9.52%	8.48%	4.99%	10.49%	8.05%	4.17%	12.11%

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK FOR THE YEAR ENDING DECEMBER 31, 2027									Transmission Losses	
(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED	(1) ENERGY	(2) DEMAND
8.34%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%	2.43%	4.22%
7.48%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%	2.43%	4.22%
5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%	2.43%	4.22%
3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%	2.43%	4.22%
2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%	2.43%	4.22%
1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%	2.43%	4.22%
2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%	2.43%	4.22%
2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%	2.43%	4.22%
2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%	2.43%	4.22%
3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%	2.43%	4.22%
5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%	2.43%	4.22%
<u>8.60%</u>	<u>10.19%</u>	<u>8.41%</u>	<u>7.13%</u>	<u>2.75%</u>	<u>10.02%</u>	<u>6.86%</u>	<u>1.57%</u>	<u>10.19%</u>	2.43%	4.22%
4.96%	6.96%	5.29%	4.26%	0.76%	6.27%	3.83%	0.00%	7.88%	2.43%	4.22%

NOVA SCOTIA POWER INC.
REVENUE TO EXPENSE COMPARISON
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED	(2) TOTAL ENG.RELATED	(3) UNIT COST ENG.RELATED	(4) TOTAL CUST.RELATED	(5) TOTAL OPER.	(6) TOTAL RATE	(7) % REVENUE
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES
(1) DOMESTIC	\$505,274	\$463,013	8.95	\$176,561	\$1,144,848	\$1,113,023	97.22
(2) SMALL GENERAL	26,977	31,970	8.97	11,002	\$69,948	\$73,223	104.68
(3) GENERAL	139,077	193,912	8.95	8,052	\$341,042	\$357,010	104.68
(4) LARGE GENERAL	14,293	31,201	8.74	393	\$45,887	\$48,036	104.68
(5) SMALL INDUSTRIAL	14,836	22,769	8.95	1,448	\$39,053	\$40,882	104.68
(6) MEDIUM INDUSTRIAL	16,592	36,702	8.85	287	\$53,581	\$56,090	104.68
(7) LARGE INDUSTRIAL	12,500	59,722	8.60	664	\$72,886	\$76,299	104.68
(8) PHP	11,451	26,071	NA	68	\$37,589	\$39,349	N/A
(9) MUNICIPAL	8,862	10,690	8.52	166	\$19,718	\$20,641	104.68
(10) UNMETERED	<u>12,585</u>	<u>6,904</u>	8.97	<u>3,473</u>	<u>\$22,962</u>	<u>\$22,962</u>	100.00
(11) SUB-TOTAL	<u>\$762,446</u>	<u>\$882,953</u>	<u>8.90</u>	<u>\$202,116</u>	<u>\$1,847,514</u>	<u>\$1,847,514</u>	100.00
(12) DIRECT EXP./ REV					\$86,835	\$94,558	
(13) RETURN ON DIRECT EXP.					<u>\$7,723</u>	<u>\$0</u>	
(14) TOTAL					<u>\$1,942,073</u>	<u>\$1,942,073</u>	

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE			RATE BASE 2026	RATE BASE 2027
(1) STEAM PLANT	458,622			419,903	497,342
(2) STEAM PLANT - CWIP	4,174			4,374	3,974
(3) STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930			352,418	335,442
(4) Steam Environmental & Fuel Conversion - CWIP	0			0	0
(5) HYDRO PLANT	703,062			685,374	720,751
(6) HYDRO PLANT - CWIP	38,477			33,823	43,131
(7) HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863			10,884	10,842
(8) Hydro Enviromental & Fuel Conversion - CWIP	0			0	0
(9) WIND PLANT	153,668			158,510	148,826
(10) WIND PLANT - CWIP	196			196	196
(11) SOLAR PLANT	1,224			1,255	1,193
(12) SOLAR PLANT - CWIP	-0			-0	-0
(13)					
(14) GAS TURBINE - OTHER PLANT	77,087			76,069	78,105
(15) GAS TURBINE - OTHER PLANT - CWIP	2,431			692	4,171
(16) GAS ENVIRONMENTAL & FUEL CONVERSION PLANT					
(17) Gas Environmental & Fuel Conversion - CWIP	0			0	0
(18) LM6000 PLANT	96,186			92,802	99,569
(19) LM6000 PLANT - CWIP	186			60	312
(20) LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0			0	0
(21) LM600 Enviromental & Fuel Conversion - CWIP	0			0	0
(22)		Check			
(23) Total Generation Plant bfr Gen-related Transmission Assets	1,844,643	1,844,643		1,797,215	1,892,070
(24) Total Generation CWIP bfr Gen-related Transmission Assets	45,464	45,464		39,145	51,784
(25) Total Generation bfr Gen-related Transmission Assets	1,890,107	1,890,107		1,836,360	1,943,854
(26)					
(27) ECEI Batteries Plant	166,178			171,846	160,511
(28) ECEI Batteries CWIP	-0			-0	-0
(29) Generation-related Trans Assets Plant	60,402			58,575	62,230
(30) Generation-related Trans Assets CWIP	0			0	0
(31) Subtotal	226,581			230,421	222,741
(32)					
(33) Total Generation Plant	2,071,223			2,027,635	2,114,811
(34) Total Generation CWIP	45,464			39,145	51,784
(35) Total Generation	2,116,688			2,066,780	2,166,595
(36)					
(37)		T&D Adj.		Average RB before T&D Adj.	
(38) TRANSMISSION PLANT	817,957	(\$187,906)		1,005,863	966,664
(39) TRANSMISSION PLANT - CWIP	182,943			182,943	141,193
(40) Total Transmission	1,000,899			1,188,805	1,107,857
(41)					1,269,754
(42) Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-				
(43) Transmission Enviromental & Fuel Conversion - CWIP	-				
(44)			CWIP	CWIP	
(45)		T&D Adj.	Distr. CWIP		Average Distr. RB before CWIP & T&D Adj.
(46) DIST.PLT. - LAND	\$5,050	\$478	9	9	\$4,563
(47) DIST.PLT. - EASEMENTS & SURVEY	\$207,143	\$164	410	398	\$206,569
(48) DIST.PLT. - OTHER	\$20,781	\$29,205	(17)	-17	(\$8,408)
(49) DIST.PLT. - SUBSTATIONS	\$192,024	\$180,562	23	22	\$11,438
(50) DIST.PLT. - POLES & FIXTURES	\$441,257	\$6,531	861	854	\$433,865
(51) DIST.PLT. - O/H LINES	\$188,928	(\$32,107)	438	443	\$220,596
(52) DIST.PLT. - U/G LINES	\$81,867	\$3,073	116	122	\$58,468
(53) DIST.PLT. - LINE TRANSFORMERS	\$405,674	\$0	804	807	\$404,870
(54) DIST.PLT. - SERVICES	\$58,531	\$0	116	113	\$58,415
(55) DIST.PLT. - METERS	\$68,109	\$0	135	143	\$67,974
(56) DIST.PLT. - STREET LIGHTING	\$36,113		72	70	\$36,041
(57)					
(58) Total	\$1,685,267	\$187,906	2,968	2,968	\$1,494,392
(59)		2024 Actuals			
(60) SUBSTS.-DISTRIBUTION BULK POWER	\$176,685	\$41,794	92%		
(61) SUBSTS.-DISTRIBUTION GENERAL	\$15,338	\$3,628	8%		
(62)	\$192,024	\$45,422	100%		
(63)					
(64) DISTRIBUTION	34,037				37,483
(65) TRANSMISSION	2,509				2,708
(66) DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,262				37,252
(67) DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565				54,831
(68) RETAIL	36,737				39,858
(69) NON-FUNCTIONALIZED	297,058				297,891
(70) GENERAL PROPERTY PLANT	469,187				470,022
(71) GENERAL PROPERTY PLANT - CWIP	29,234				19,601
(72) Total General Property	498,422				489,623
(73)		Check			
(74) Total Plant in Service	4,814,085	5,040,666			4,895,304
(75) Total Plant CWIP	260,609	260,609			202,907
(76) Total Plant	5,074,695	5,301,275			5,098,211
(77)					
(78) WORKING CAPITAL & DEFERRED CHARGES					
(79)					
(80) WORKING CAPITAL - CASH FUEL	0				0
(81) WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COS		137,528
(82) WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441		301,971
(83) WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661		286,993
(84) DEFERRED CHARGES - Financing	20,546		113,102		21,099
(85) DEFERRED CHARGES - Tax	22,739				23,925
(86) DEFERRED CHARGES - Pension	184,035				170,285
(87) DEFERRED CHARGES - Steam Assets				Temp Adj for COR an ARO average	8,624
(88) DEFERRED CHARGES - F&M Deferral	3,900				-423
(89) DEFERRED CHARGES - Other	20,888				24,897
(90) DEFERRED CHARGES - Other (DSM)	446				795
(91) DEFERRED CHARGES - Other (LED)	-2				-2
(92) DEFERRED CHARGES - FCR	16,136		Adjustment	Average ARO	5,171
(93) DEFERRED Credits - ARO Steam	-85,653		0	-85,653	-83,440
(94) DEFERRED Credits - ARO Hydro	-42,561		0	-42,561	-41,468
(95) DEFERRED Credits - ARO Wind	-17,384		0	-17,384	-16,333
(96) DEFERRED Credits - ARO LM6000	-1,468		0	-1,468	-1,430
(97) DEFERRED Credits - ARO CT	-6,573		0	-6,573	-6,404
(98) DEFERRED Credits - ARO Transformers (Transmission)	-7		0	-7	-16
(99) DEFERRED Credits - ARO Substations (Distr bution)	-1		0	-1	-1
(100) DEFERRED Credits - ARO Transformers (Distribution)	-7		0	-7	-16
(101) DEFERRED Credits - Other (Steam)	-30,940				-31,753
(102) DEFERRED Credits - Cost of Removal Liability (COR)	-7,260				3,621
(103) CONTRACT RECEIVABLE	97,422				96,331
(104) Total	594,852		0	-153,654	594,852
(105)					613,609
(106) Percentage of Transmission - EHV	100.00%				(149,707)
(107)					(157,600)
(108) Total Rate Base	5,669,546			ARO Total from Continuitle ARO & COR from RB Tblt 0 Var	-149,709
(109)					-1
(110)					0%
(111) ARO TOTAL	-153,654				-157,600
(112)					

REDACTED 2026-2027 GRA U-4 Attachment 2 Page 90 of 99

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2027 (IN THOUSANDS OF DOLLARS)

(113) OPERATING EXPENSES

(114)		
(115) OFFICE OF THE PRESIDENT		
(116) EXECUTIVE MANAGEMENT	1,877.0	
(117)		
(118) CORPORATE INSURANCE	10,029.1	
(119) CORPORATE SECRETARY	1,792.5	
(120) CORPORATE SECRETARY & INSURANCE	11,821.6	
(121)		
(122) LEGAL SERVICES	5,177	
(123)		
(124) VP EXTERNAL RELATIONS		
(125) COMM. & PUBLIC AFFAIRS	3,549.7	
(126)		
(127)		
(128) ENVIRONMENTAL POLICIES & PROGRAMS	322	
(129)		

(131) CUSTOMER OPERATIONS:

(132)				
(133) Labour-related O&M				
(134) GENERATION	69,509.7	69,509.7		
(135) TRANSMISSION	19,254.8			
(136) DISTRIBUTION	53,742.9	72,997.8	72,997.8	0.0
(137) RETAIL	32,063.9			
(138) TOTAL FUNCTIONAL AREAS	174,571.36	105,061.7	105,061.70	0.0
(139)				
(140) Corporate Groups				
(141) (15) EXECUTIVE MANAGEMENT	1,312.7			
(142) (16) LEGAL SERVICES	1,938.0			
(143) (16) CORP. SECRETARY	-			
(144) (17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2			
(145) (18) REGULATORY AFFAIRS	2,357.4			
(146) (19) FINANCE GROUP	4,047.7			
(147) (20) PROCUREMENT	7,620.6			
(148) (20) IT	20,139.1			
(149) (21) HUMAN RESOURCES	6,461.9			
(150) GENERATION SERVICES	9,518.3			
(151) (25) OTHER EXPENSES	15,013.7			
(152) TOTAL CORPORATE GROUPS	70,207.84			
(153)				
(154) TOTAL LABOUR RELATED	244,779.20	244,779.2	0.0	
(155) TRANSMISSION CONTROL CENTER	3,619.3			
(156) GENERATION, TRANSMISSION AND DISTRIBUTION				
(157) TRANSMISSION BEFORE STORM EXPENSES	21,826.7		99%	
(158) TRANSMISSION STORM EXPENSES	254.7		1%	
(159) TRANSMISSION TOTAL	22,081	0		
(160) DISTRIBUTION TOTAL:				
(161) SUBSTATIONS	1,541.4			
(162) OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7		60%	
(163) OVERHEAD LINES STORM EXPENSES	23,565.1		40%	
(164) OVERHEAD LINES	58,912.8	0	100%	
(165) UNDERGROUND LINES	589.0			
(166) LINE TRANSFORMERS	0.0			
(167) METERS	0.0			
(168) COMMUNICATIONS	0.0			
(169) STREET LIGHTING	589.0			
(170) TOTAL DISTRIBUTION	61,632.2			
(171)				
(172) TOTAL G & T & D	83,713.5	85,219.5	-1,506.0	
(173)				
(174) CUSTOMER SERVICE				
(175) CUSTOMER SERVICE EXPERIENCE	1,538.2		5.4%	2,302,586
(176) CUSTOMER SOLUTIONS	3,844.5		13.4%	5,755,023
(177) Total	5,382.7		18.8%	8,057,609
(178)				
(179) CALL CENTRE				
(180) CUSTOMER CARE ADMIN	1,235.0		4.3%	1,848,731
(181) CUSTOMER CARE	6,939.6		24.3%	10,388,221
(182) Total	8,174.6		28.6%	12,236,952
(183)				
(184) REVENUE OPERATIONS				
(185) BILLING SERVICES & PAYMENTS	2,298.4		8.0%	3,440,617
(186) REVENUE OPS ADMIN	-		0.0%	-
(187) METER DATA SERVICES	440.5		1.5%	659,475
(188) SMART METER OPERATIONS CENTER (SMOC)	1,193.9		4.2%	1,787,184
(189) METER SERVICES - FIELD	1,446.7		5.1%	2,165,666
(190) ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9		16.3%	6,968,071
(191) METER SERVICES - INSPECTORS	-	7,736	0.0%	-
(192) BAD DEBT EXPENSE	5,012.9		17.5%	7,503,950
(193) Total	15,047.3		52.6%	22,524,963
(194)				
(195) Customer Service Total	28,604.7	28,604.7	100.0%	42,819,524
(196)				
(197)				
(198) REGULATORY AFFAIRS				
(199) Advocacy Expense	1,931.0			
(200) Other Expenses	7,581.9			
(201) Subtotal	9,513.0			
(202)				
(203) Generation Services				
(204) Environmental Services	2,623.4			
(205) Project Implementation	1,082.7			
(206) EAM	8,631.4			
(207) Total	12,337.5			
(208)				
(209) SENIOR VP & CFO				
(210) (a) INTERNAL AUDIT	1,824.9			
(211) (b) INVESTOR RELATIONS	277.7			
(212) (c) VP FINANCE & TREASURER	469.7			
(213) (d) TREASURER	435.1			
(214) (e) CORPORATE TAX	907.6			
(215) -- GM FINANCE				
(216) (a) CORPORATE CONTROLLER	3,645.7			
(217) (b) CORP. PERFORMANCE & BACK OFFICE	0.0			
(218)				
(219) VP ENTERPRISE SERVICES				
(220) -- PROCUREMENT & FACILITIES	12,656.2			
(221) -- INFORMATION TECHNOLOGY	47,662.3			
(222)				
(223) VP HUMAN RESOURCES				
(224) -- HUMAN RESOURCES	11,248.4			
(225)				

Regulatory Affairs Annual Costs					
Year	CA	SBA	Other	Total	
2018	\$327,285	\$344,541	\$3,357,528	\$4,029,354	
2019	\$376,974	\$313,557	\$2,520,302	\$3,210,832	
2020	\$468,469	\$476,164	\$4,443,777	\$5,388,410	
2021	\$512,276	\$450,573	\$1,222,361	\$2,185,211	
2022	\$430,329	\$693,297	\$6,478,847	\$7,602,473	
2023	\$418,234	\$348,956	\$2,871,700	\$3,638,890	
2024	\$1,360,838	\$1,492,826	\$10,572,909	\$13,426,574	
Total	\$3,894,405	\$4,119,914	\$31,467,425	\$39,481,744	
Split	9.9%	10.4%	79.7%	100.0%	
2026 Estimate	\$938.34	\$992.68	\$7,581.94	\$9,513	

REDACTED 2026-2027 GRA U-4 Attachment 2 Page 91 of 99

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

(226) POWER PRODUCTION									
(227) -- POWER PRODUCTION - FUEL	366,094.3								
(228) -- POWER PRODUCTION - OPERATING & MAINT.	58,188.7								
(229) -- POWER PRODUCTION - HYDRO PLTS.	2,394.5								
(230) -- POWER PRODUCTION - WIND	8,527.7								
(231) -- POWER PRODUCTION - SOLAR	139.2								
(232) -- POWER PRODUCTION - LM6000	656.5								
(233) -- POWER PRODUCTION - BIOMASS	6,830.9								
(234) -- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9								
(235) -- POWER PRODUCTION - GEN. DEVELOPMENT									
(236) -- POWER PRODUCTION - HEAD OFFICE	2,675.3								
(237) -- POWER PRODUCTION - GEN. SERV.									
(238) -- POWER PRODUCTION - ECEI BATTERIES	0.0								
(239) -- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,506.0								
(240) -- POWER PRODUCTION - H/R									
(241) -- POWER PRODUCTION - ENVIR. POLICY									
(242) -- POWER PRODUCTION - EXECUTIVE									
(243) -- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8								
(244) -- OTHER THAN BIOMASS AND WIND	27,737.2								
(245) -- PURCHASED POWER - BIOMASS (Energy)	15,196.8								
(246) -- PURCHASED POWER - BIOMASS (Demand)	5,829.1								
(247) -- PURCHASED POWER - MARITIME LINK	203,880	89,504.5		87,998.5					
(248) -- PURCHASED POWER - WIND (ERIS)	33,418.0								
(249) -- PURCHASED POWER - WIND (NRIS)	182,851.7								
(250) -- PURCHASED POWER - Imports	89,972.5								
(251) -- BUTU CAPACITY CREDIT	394.5								
(252) OTHER OVERHEAD EXPENSES	7,886.5	6,978.0		908.6	System Planning and ECI				
(253) CURRENT YEAR INCENTIVE PLAN PAYOUT	0								
(254) DSM EXPENSES - Demand-related ATL Classes		924,980.0		924,980.0	0.0				
(255) DSM EXPENSES - Energy-related ATL Classes									
(256) DSM EXPENSES - Directly Assigned ATL Classes									
(257) DSM EXPENSES - BTL Classes									
(258) FCR DEFERRAL	0								
(259) GRANTS IN LIEU OF TAXES	51,549				Adj to Balance =	-			
(260)									
(261) DEPRECIATION AND ACCRETION :									
(262)									
(263) GENERATION									
(264) STEAM	49,858.8	0.000	0.0	49,859			49,859	47,135	2,724
(265) HYDRO	17,266.3		0.0	17,266			17,266	16,586	680
(266) WIND	13,334.4		0.0	13,334			13,334	13,078	257
(267) SOLAR	61.5		0.0	61			61	61	0
(268) LM6000	7,371.9		0.0	7,372			7,372	7,394	-22
(269) GAS TURBINE - OTHER	3,238.8		0.0	3,239			3,239	3,057	182
(270) TOTAL GENERATION	91,131.6	0.0	0.0	91,131.6	0.0		91,131.6	87,310.2	3,821.4
(271)									
(272) ECEI BATTERIES	8,877.2							8,877	
(273) GEN-RELATED TRANS ASSETS	3,081.0							3,081	
(274)									
(275) TOTAL GENERATION	103,089.9								
(276)									
(277)									
(278) TRANSMISSION									
(279) Transmission - HV	0		0.0	0.0	0		0	0	0
(280) Transmission - EHV	30,089	0.000	0.0	30,089.4	-10,096		40,185	40,185	0
(281) TOTAL TRANSMISSION	30,089.4	0.000	0	30,089	-10,096		40,185	40,185	0
(282)									
(283) DISTRIBUTION									
(284) DISTRIBUTION - Land	0.0	0	0.0	0			0	0	0
(285) DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5		3,571	3,571	0
(286) DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9		431	431	0
(287) DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9		517	517	0
(288) DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5		21,893	21,893	0
(289) DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)		13,179	13,179	0
(290) DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9		2,929	2,929	0
(291) DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216			30,216	30,216	0
(292) DISTRIBUTION - Services	3,513.5	0	0.0	3,514			3,514	3,514	0
(293) DISTRIBUTION - Meters	8,399.2	0	0.0	8,399			8,399	8,399	0
(294) DISTRIBUTION - Streetlights	4,917.7	0	0.0	4,918			4,918	4,918	0
(295) DISTRIBUTION TOTAL	99,661.9	0.000	0.0	99,662	10,095.7		89,566	89,566	0
(296)									
(297) GENERAL PROPERTY									
(298) GENERATION	0.0						0	0	0
(299) DISTRIBUTION	6,892.9		0.0	6,893			6,893	6,893	0
(300) TRANSMISSION	396.6		0.0	397			397	397	0
(301) DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7		0.0	2,990			2,990	2,990	0
(302) DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3		0.0	8,575			8,575	8,575	0
(303) RETAIL	6,242.3		0.0	6,242			6,242	6,242	0
(304) NON-FUNCTIONALIZED	42,846.9		0.0	42,847			42,847	42,847	0
(305) GENERAL PROPERTY	67,943.734	0.000	0.0	67,944			67,944	67,944	0
(306)			0.0	199,324	20,191.3		179,133	179,133	0
(307) TOTAL DEPRECIATION AND ACCRETION	288,826.7	0.0	0.0	288,826.7	0.0		288,826.7	285,005.3	3,821.4
(308)									
(309) GLACE BAY RETIREMENT	0								
(310) INTEREST CHARGES	154,075		Interest & Other Exp	146,918	0.000		Corporate Income Tax	2,729	0.00
(311) PREFERRED DIVIDENDS	0		Corporate Adjustment	24,500.0	0.00		Regulatory Amort.	8,279	0.000
(312) CORPORATE TAXES	11,008		Allowance for Funds	(17,343)			Costs of Goods Sold	0	
(313) RETAINED EARNINGS	212,356	0.000	Net	154,075			Settlement Adj.	0	
(314) Normal Interruption Cost	160.44							11,008	
(315) Interr. Rider Coincident Demand & CD Losses	69,857								
(316) PHP Interruptible Credit Data Inputs									
(317) Power Factor Adjustment	1.02								
(318) LIR Credit (\$/kVA)	-7.667								
(319) % Premium for Priority Interruptions	10.0%								
(320) OPERATING ALLOCATIONS									
(321) FCR Deferral - Generation	67.17%								
(322) FCR Deferral - Transmission	32.83%								
(323)	100.00%								
(324)									
(325) CUSTOMER SOLUTIONS ALLOCATORS		2023							
(326) CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.1%	58.00%							
(327) CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.4%	12.00%							
(328) CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.5%	12.00%							
(329) CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.3%	2.00%							
(330) CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.8%	9.00%							
(331) CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.9%	3.00%							
(332) CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.6%	2.00%							
(333) CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.0%	0.00%							
(334) CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.3%	2.00%							
(335) CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.1%	0.00%							
(336) Total	100.00%								
(337)									
(338) METER DATA SERVICES ALLOCATORS									
(339) METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%							
(340) METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%							
(341) METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%							
(342) METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%							
(343) METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%							
(344) METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%							
(345) METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%							
(346) METER DATA SERVICES ALLOCATOR - PHP	0.43%	0.43%							
(347) METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%							
(348) METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%							
(349) Total	100.00%	100.43%							

REDACTED 2026-2027 GRA U-4 Attachment 2 Page 92 of 99

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

(350)		2023 COSS	
(351)	UNIT METER COSTS		
(352)	Residential	129.17	113.00
(353)	Small General	146.15	111.72
(354)	General	565.62	392.00
(355)	Large General	1,811.88	692.00
(356)	Small Industrial	589.45	196.84
(357)	Medium Industrial	1,611.77	692.00
(358)	Large Industrial	1,891.93	1,106.00
(359)	PHP	1,824.69	1,106.00
(360)	Municipal	1,891.93	1,106.00
(361)	Unmetered	-	
(362)			
(363)	<u>DIRECT F&M-related EXPENSES</u>		
(364)	FUEL	55,224.498	
(365)	PURCHASES - OTHER THAN BIOMASS AND WIND	91.136	
(366)	PURCHASES - BIOMASS	69.363	
(367)	MARITIME LINK	667.587	
(368)	PURCHASES - WIND ERIIS	106.816	
(369)	PURCHASES - WIND NRIS	583.407	
(370)	IMPORTS	295.503	
(371)	BUTU CAPACITY CREDIT	(394.480)	
(372)	EXPORT SALES		
(373)	Total	56,643.830	
(374)			

REDACTED 2026-2027 GRA U-4 Attachment 2 Page 93 of 99

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2027 (IN THOUSANDS OF DOLLARS)

(375) TOTAL REVENUE OF ATL RATE CLASSES					
(376) Switch from Prelim to Actual		56,643.830	1.00	1	
(377) ELECTRIC REVENUE - DOMESTIC - REG	1,113,023	1,113,023	1,113,023		
(378) ELECTRIC REVENUE - SMALL GENERAL	73,223	73,223	73,223		
(379) ELECTRIC REVENUE - GENERAL	357,010	357,010	357,010		
(380) ELECTRIC REVENUE - GENERAL LARGE	48,036	48,036	48,036		
(381) ELECTRIC REVENUE - SMALL INDUST.	40,882	40,882	40,882		
(382) ELECTRIC REVENUE - MEDIUM INDUST.	56,090	56,090	56,090		
(383) ELECTRIC REVENUE - LARGE INDUSTRIAL	76,299	76,299	76,299		
(384) ELECTRIC REVENUE - PHP	39,349	39,349	39,349	0	
(385) ELECTRIC REVENUE - MUNICIPAL	20,641	20,641	20,641		
(386) ELECTRIC REVENUE - UNMETERED	22,962	22,962	22,962		
(387) Total	1,847,514.472	1,847,514.471	1,847,514.47	\$2,054,585	0
(388)		0.000	\$112,512	\$94,558 BTL	
(389) EXPORT SALES	-			\$1,960,026	112511.631
(390) FX Interest					
(391)					
(392) FX COST REVENUE OF BTL RATE CLASSES				Var	
(393) SHORE POWER	PROD 11.7		11.7		0.000
(394) SHORE POWER	TRANS 0.0		0.0		0.000
(395) SHORE POWER	DIST 21.8		21.8		0.000
(396) SHORE POWER	RETAIL 5.0	38.48	5.0	38.5	0.000
(397) GEN.REPL./LOAD FOLL.	PROD (112.3)		(112.3)		0.000
(398) GEN.REPL./LOAD FOLL.	TRANS -		-		0.000
(399) GEN.REPL./LOAD FOLL.	DIST -		-		0.000
(400) GEN.REPL./LOAD FOLL.	RETAIL 75.2	-37.1	75.2	-37.1	0.000
(401) ELIADC	PROD 1,012.5		1,012.5		0.000
(402) ELIADC	TRANS -		-		0.000
(403) ELIADC	DIST -		-		0.000
(404) ELIADC	RETAIL -	1,012.53	-	1,012.5	0.000
(405) BUTU	PROD 935.0		935.0		0.000
(406) BUTU	TRANS -		-		0.000
(407) BUTU	DIST -		-		0.000
(408) BUTU	RETAIL 31.3	966.3	31.3	966.3	0.000
(409) SPILL	PROD -		-		0.000
(410) SPILL	TRANS -		-		0.000
(411) SPILL	DIST -		-		0.000
(412) SPILL	RETAIL 5.2	5.2	5.2	5.2	0.000
(413) REAL TIME PRICING	PROD 162.9		162.9		0.000
(414) REAL TIME PRICING	TRANS 107.5		107.5		0.000
(415) REAL TIME PRICING	DIST -		-		0.000
(416) REAL TIME PRICING	RETAIL 1.2	271.6	1.2	271.6	0.000
(417) OATT	PROD 176.1		176.1		0.000
(418) OATT	TRANS 512.6		512.6		0.000
(419) OATT	DIST -		-		0.000
(420) OATT	RETAIL 19.6	708.3	19.6	708.3	0.000
(421) EBS	PROD 1,924.5		1,924.5		0.000
(422) EBS	TRANS 875.2		875.2		0.000
(423) EBS	DIST 1,529.7		1,529.7		0.000
(424) EBS	RETAIL 123.7		123.7	4,453.1	0.000
(425) RTR	PROD 13,092.8		13,092.8		0.000
(426) RTR	TRANS 5,954.2		5,954.2		0.000
(427) RTR	DIST 10,406.6		10,406.6		0.000
(428) <u>RTR</u>	<u>RETAIL</u> 841.9		<u>841.9</u>	30,295.4	0.000
(429) Total	37,713.901	(0.000)	37,713.901	37,713.9	0.0
(430)					
(431) TOTAL REVENUE OF BTL RATE CLASSES					
(432) SHORE POWER	153.1		153.1		0.000
(433) GEN.REPL./LOAD FOLL.	1,136.6		1,136.6		0.000
(434) ELIADC	41,826.9		41,826.9		0.000
(435) BUTU	3,240.5		3,240.5		0.000
(436) SPILL	5.2		5.2		0.000
(437) REAL TIME PRICING	1,295.9		1,295.9		0.000
(438) OATT	708.3	48,366.536	708.3		0.000
(439) EBS	15,695.8		15,695.8		0.000
(440) RTR	30,295.4	94,357.731	30,295.4		0.000
(441) SOLAR GARDEN RIDER (SGR)	<u>200.7</u>	<u>-</u>	<u>94,357.731</u>		0.000
(442) TOTAL	94,558.438				0
(443) LATE PAYMENT CHARGES		Historic Class			
(444) LATE PAYMENT CHARGE - DOMESTIC	0	Weighted Ave	2027 Budg. =	6,032.1	
(445) LATE PAYMENT CHARGE - SMALL GENERAL	4,926.3	81.7%			
(446) LATE PAYMENT CHARGE - GENERAL	280.5	4.7%			
(447) LATE PAYMENT CHARGE - GENERAL LARGE	647.5	10.7%			
(448) LATE PAYMENT CHARGE - SMALL INDUST.	2.8	0.0%			
(449) LATE PAYMENT CHARGE - MEDIUM INDUST.	72.4	1.2%			
(450) LATE PAYMENT CHARGE - LARGE INDUSTRIAL	96.3	1.6%			
(451) LATE PAYMENT CHARGE - PHP	1.3	0.0%			
(452) LATE PAYMENT CHARGE - MUNICIPAL	-	0.0%			
(453) LATE PAYMENT CHARGE - UNMETERED	-	0.0%			
(454) TOTAL	6,032.1	100.0%			
(455)					
(456)					

REDACTED 2026-2027 GRA U-4 Attachment 2 Page 94 of 99

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2027 (IN THOUSANDS OF DOLLARS)

		Historic Class Weighted Ave	Connection Charges	Removal of Meters
(457) Connection Charges & Removal of Meters				
(458) MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681.1	1,789.6
(459) MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	68.9	73.3
(460) MISCELLANEOUS REVENUE - GENERAL	47.0	1.3%	22.7	24.2
(461) MISCELLANEOUS REVENUE - GENERAL LARGE	4.7	0.1%	2.3	2.4
(462) MISCELLANEOUS REVENUE - SMALL INDUST.	4.8	0.1%	2.3	2.5
(463) MISCELLANEOUS REVENUE - MEDIUM INDUST.	0.5	0.0%	0.2	0.3
(464) MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	0.0	0.0
(465) MISCELLANEOUS REVENUE - PHP	-	0.0%	-	-
(466) MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-
(467) MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6
(468) TOTAL	3,675.0	100.0%	1,780.1	1,894.9
(469)				
(470)		Historic Class Weighted Ave	Test Y Rev	160.2
(471) NSF - DOMESTIC	155.2	96.9%		
(472) NSF - SMALL GENERAL	3.0	1.8%		
(473) NSF - GENERAL	1.8	1.1%		
(474) NSF - GENERAL LARGE	0.1	0.0%		
(475) NSF - SMALL INDUST.	0.1	0.1%		
(476) NSF - MEDIUM INDUST.	0.0	0.0%		
(477) NSF - LARGE INDUSTRIAL	0.0	0.0%		
(478) NSF - PHP	0.0	0.0%		
(479) NSF - MUNICIPAL	0.0	0.0%		
(480) NSF - UNMETERED	0.1	0.0%		
(481) TOTAL	160.2	100.0%		
(482)				
(483)		Historic Class Weighted Ave	Test Y Rev	1,709.4
(484) RETAIL SALES - DOMESTIC	54.3	3.2%		
(485) RETAIL SALES - SMALL GENERAL	0.0	0.0%		
(486) RETAIL SALES - GENERAL	880.7	51.5%		
(487) RETAIL SALES - GENERAL LARGE	120.3	7.0%		
(488) RETAIL SALES - SMALL INDUST.	64.0	3.7%		
(489) RETAIL SALES - MEDIUM INDUST.	356.9	20.9%		
(490) RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%		
(491) RETAIL SALES - PHP	0.0	0.0%		
(492) RETAIL SALES - MUNICIPAL	29.9	1.7%		
(493) RETAIL SALES - UNMETERED	0	0.0%		
(494) TOTAL	1,709.4	100.0%		
(495)				
(496) ELECTRIC WIRING INSPECTION	7,552			
(497) POLE SERVICES	16,695			
(498) STEAM AND ASH SALES	5,038			
(499) AMI OPT OUT CHARGE	765			
(500) OTHER REVENUE	4,487			
(501) COST OF GOODS SOLD (Retail)	0			
(502)				
(503) CASH WORKING CAPITAL				
(504) CWC % DISTRIBUTION - DOMESTIC	73.8%			
(505) CWC % DISTRIBUTION - SMALL GENERAL	5.2%			
(506) CWC % DISTRIBUTION - GENERAL	12.1%			
(507) CWC % DISTRIBUTION - GENERAL LARGE	1.4%			
(508) CWC % DISTRIBUTION - SMALL INDUST.	1.5%			
(509) CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%			
(510) CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%			
(511) CWC % DISTRIBUTION - PHP	0.0%			
(512) CWC % DISTRIBUTION - MUNICIPAL	0.5%			
(513) CWC % DISTRIBUTION - UNMETERED	0.5%			
(514)	100.0%			
(515) ALLOCATION FACTOR INFORMATION			Year-end 2026	Year-end 2027
(516) AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	11,980		24,144	23,774
(517) AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	486,363		484,738	487,988
(518) AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649
(519) AVERAGE CUSTOMERS - GENERAL	11,199		11,199	11,199
(520) AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20
(521) AVERAGE CUSTOMERS - SMALL INDUST.	2,127		2,127	2,127
(522) AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175
(523) AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36
(524) AVERAGE CUSTOMERS - ELLIR-2	1		1	1
(525) AVERAGE CUSTOMERS - MUNICIPAL	1		2	1
(526) AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882
(527)	537,354		559,773	562,852
(528)				
(529) AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		8	8
(530)		2026 Test	2014 Test COSS	
(531) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	93.14%	
(532) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	96.06%	
(533) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%	
(534) LOSS FACTOR PERCENTAGE - SECONDARY	6.000%			
(535) LOSS FACTOR PERCENTAGE -before bu k power	3.650%			
(536) LOSS FACTOR PERCENTAGE - bulk power	1.750%			
(537) LOSS FACTOR PERCENTAGE - TRANSMISSION	3.700%			
(538)				
(539) CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT				
(540) DOMESTIC	1.00			
(541) SMALL GENERAL	1.00			
(542) GENERAL	5.00			
(543) LARGE GENERAL	100.00			
(544) SMALL INDUSTRIAL	5.00			
(545) MEDIUM INDUSTRIAL	25.00			
(546) LARGE INDUSTRIAL	100.00			
(547) PHP	100.00			
(548) MUNICIPAL	100.00			
(549) UNMETERED	0.82			
(550)				

REDACTED 2026-2027 GRA U-4 Attachment 2 Page 95 of 99

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

(551) REVENUE TO COSS RATIO (2026 COSS)		
(552) DOMESTIC	97.180	
(553) SMALL GENERAL	103.504	
(554) GENERAL	104.379	
(555) LARGE GENERAL	104.379	
(556) SMALL INDUSTRIAL	104.379	
(557) MEDIUM INDUSTRIAL	104.379	
(558) LARGE INDUSTRIAL	104.379	
(559) PHP		
(560) MUNICIPAL	104.379	
(561) UNMETERED	100.000	
(562)		
(563) 2024 No. of Bills		
(564) Residential	2,974,413	
(565) Small General	199,098	
(566) General	130,997	
(567) Large General	243	
(568) Small Industrial	20,815	
(569) Medium Industrial	2,222	
(570) Large Industrial	414	
(571) PHP	12	
(572) Municipal	12	
(573) Unmetered	118,279	
(574) TOTAL	3,446,505	
(575)		
(576) 2024 Billed Revenue		
(577) Residential	970,271,743	
(578) Small General	98,514,938	
(579) General	378,788,180	
(580) Large General	52,607,094	
(581) Small Industrial	41,802,365	
(582) Medium Industrial	71,721,412	
(583) Large Industrial	80,164,570	
(584) PHP	39,349,362	39,349
(585) Municipal	6,000,854	
(586) Unmetered	53,281,186	
(587) TOTAL	1,762,501,722	
(588)		
(589) No of Bills Factor	85%	
(590) Billed Revenue Factor	15%	
(591)		
(592) Wiring Inspections Splits		
(593) Residential	71.41%	
(594) Non-residential	28.59%	
(595)		
(596) NRIS - Demand	0.4819	
(597) NRIS - Energy	0.5181	
(598) ERIS - Demand	0.4819	
(599) ERIS - Energy	0.5181	
(600)		
(601) BIOMASS - DEMAND	0.4819	
(602) BIOMASS - ENERGY	0.5181	
(603)		
(604) Bad Debt Direct Cost Allocator (Domestic)	0.84	

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	January ¹	February	March	April	May	June	July	August	September	October	November	December	Total
(1) MWH SALES - DOMESTIC	647,252	606,637	571,952	441,223	357,512	289,155	316,021	318,116	273,118	324,643	428,795	599,861	5,174,285.8
(2) MWH SALES - SMALL GENERAL	40,026	37,211	36,353	28,176	25,867	23,896	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3) MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4) MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5) MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6) MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7) MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8) MWH SALES - PHP	4,350	0	23,319	23,698	28,666	28,757	44,670	40,541	39,502	38,955	24,698	7,125	304,282.8
(9) MWH SALES - MUNICIPAL	17,322	15,232	14,258	10,060	6,173	5,728	7,424	7,085	7,247	8,776	11,907	14,291	125,502.4
(10) MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11) MWH SALES - SHORE POWER													
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL. / LOAD FOLL.													
(14) MWH SALES - ELIADC	49,266	47,174	49,718	46,267	41,596	35,659	31,141	29,721	36,011	42,405	48,041	49,266	506,264.4
(15) MWH SALES - BUTU													
(16) MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17) MWH SALES - Real Time Pricing													
(18) MWH SALES - EBS/RTR													
(18) MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19) LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20) LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21) LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22) LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23) LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24) LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25) LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26) LINE LOSSES - PHP	110	0	595	566	667	665	1,004	863	901	907	619	172	7,070.4
(27) LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28) LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29) LINE LOSSES - SHORE POWER													
(30) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31) LINE LOSSES - GEN.REPL. / LOAD FOLL.													
(32) LINE LOSSES - ELIADC													
(33) LINE LOSSES - BUTU													
(34) LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35) LINE LOSSES - REAL TIME PRICING													
(36) LINE LOSSES - EBS/RTR													
(37) LINE LOSSES - EXPORT SALES													
(38) CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(39) CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(40) CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(41) CLASS NON-COINCIDENT DMD. - GENERAL LARGE	50,775	52,677	48,920	47,814	48,641	56,775	62,656	60,215	57,630	52,124	50,765	48,238	62,655.6
(42) CLASS NON-COINCIDENT DMD. - SMALL INDUST.	52,535	44,904	36,463	36,172	38,747	38,583	44,193	39,780	39,157	34,593	46,962	43,405	52,534.6
(43) CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	63,644	51,819	43,298	50,433	54,239	49,133	55,684	48,648	54,408	45,826	61,953	50,562	63,643.9
(44) CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(45) CLASS NON-COINCIDENT DMD. - PHP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(46) CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(47) CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(48) CLASS NON-COINCIDENT DMD. - SHORE POWER													
(49) CLASS NON-COINCIDENT DMD. - GEN. REPL.													
(50) CLASS NON-COINCIDENT DMD. - ELIADC													
(51) CLASS NON-COINCIDENT DMD. - BUTU													
(52) CLASS NON-COINCIDENT DMD. - RTP													
(53) CLASS NON-COINCIDENT DMD. - EBS/RTR													
(54) CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTER	0	0	0	0	0	0	0	0	0	0	0	0	-
(55) CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(56) CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(57) SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(58) SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(59) SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(60) SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(61) SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	1												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
(62) SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(63) SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(64) SYSTEM COINCIDENT DMD. - PHP	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(65) SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(66) SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(67) SYSTEM COINCIDENT DMD. - SHORE POWER													
(68) SYSTEM COINCIDENT DMD. - GEN. REPL.													
(69) SYSTEM COINCIDENT DMD. - ELIADC													
(70) SYSTEM COINCIDENT DMD. - BUTU													
(71) SYSTEM COINCIDENT DMD. - RTP													
(72) SYSTEM COINCIDENT DMD. - EBS/RTR													
(73) SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(74) SYSTEM COINCIDENT DMD. - INTERRUPTIBLE	67,170	72,379	63,109	68,361	78,672	77,543	78,786	73,835	88,393	68,787	84,433	60,490	67,169.8
(75) SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	57,000	57,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000	57,000	57,000.0
(76) TOTAL COINCIDENT DEMAND AT CUSTOMER METER	2,158,733	2,122,311	1,910,896	1,626,679	1,390,281	1,297,954	1,340,622	1,351,614	1,290,390	1,438,100	1,761,818	1,964,013	2,158,733.5
(77) TOTAL COINCIDENT DEMAND AT GENERATOR	2,424,228	2,364,746	2,084,552	1,754,518	1,487,264	1,372,408	1,428,977	1,444,095	1,374,965	1,543,728	1,931,880	2,210,055	2,424,228.2
(78) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	69,856.6

Calendar Month of System Peak	January	February	March	April	May	June	July	August	September	October	November	December	Total
(79) PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	59,456	59,300	131,222	130,702	130,379	129,884	130,278	130,353	130,317	130,593	131,549	59,496	59,456.0
(80) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(81) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(82) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(83) LOSS FACTOR PERCENTAGE - SECONDARY													
(84) LOSS FACTOR PERCENTAGE - PRIMARY													
(85) LOSS FACTOR PERCENTAGE - TRANSMISSION													
(86) DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(87) DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(88) DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(89) DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(90) DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(91) DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(92) DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(93) DEMAND LINE LOSS ADJUSTMENT - PHP	2,801	2,622	4,488	3,935	3,592	3,065	3,484	3,364	3,526	3,819	4,835	2,846	42,578.1
(94) DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,198	8,790.9
(95) DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,592	548	177	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(96) DEMAND LINE LOSS ADJUSTMENT - SHORE POWER													
(97) DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(98) DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(99) DEMAND LINE LOSS ADJUSTMENT - BUTU													
(100) DEMAND LINE LOSS ADJUSTMENT - RTP													
(101) DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(102) DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(103) DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE	2,687	2,895	2,524	2,734	3,147	3,102	3,151	2,953	3,536	2,751	3,377	2,420	35,278.4
(104) DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE	2,456	2,300	4,222	3,702	3,379	2,884	3,278	3,353	3,317	3,593	4,549	2,496	39,527.3
(105) TOTAL DEMAND LOSSES	265,495	242,435	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	246,042	
(106)													3CP
(107) REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(108) REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(109) REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(110) REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	4			

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	¹												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
(141) Distribution Primary Voltage - Municipal													4.2%
(142)													
(143) Class Non-Coincident Dmd (at cutomer's meter)													
(144) EHV - LIR													33,243.3
(145) HV - LIR													24,112.6
(146) HV - Municipal													15,245.0
(147) Distribution BP Substation - LIR													8,309.6
(148) Distribution BP Substation - Municipal													
(149) Distribution Primary Voltage - LIR													50,427.4
(150) Distribution Primary Voltage - Municipal													14,918.0
(151)													
(152) System Coincident DMD													
(153) EHV - LIR													18,609.2
(154) HV - LIR													20,236.9
(155) HV - Municipal													16,511.5
(156) Distribution BP Substation - LIR													4,727.9
(157) Distribution BP Substation - Municipal													14,042.7
(158) Distribution Primary Voltage - LIR													33,810.0
(159) Distribution Primary Voltage - Municipal													14,042.7
(160)													
(161) Demand Line Losses													
(162) EHV - LIR													
(163) HV - LIR													
(164) HV - Municipal													
(165) Distribution BP Substation LIR													
(166) Distribution BP Substation - Municipal													
(167) Distribution Primary Voltage - LIR													
(168) Distribution Primary Voltage - Municipal													
(169)													
(170)													
(171) System Coincident 3CP DMD													
(172) EHV - LIR													60,986.8
(173) HV - LIR													55,214.2
(174) HV - Municipal													50,924.5
(175) Distribution BP Substation - LIR													15,951.7
(176) Distribution BP Substation - Municipal													-
(177) Distribution Primary Voltage - LIR													109,978.9
(178) Distribution Primary Voltage - Municipal													44,881.9
(179)													
(180)													
(181) PHP - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
(182) PHP - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.7%	2.3%	2.6%	2.6%	2.6%	2.8%	3.6%	4.4%	