NOVA SCOTIA POWER INC.

HALIFAX, NOVA SCOTIA

DEPRECIATION STUDY

RECOMMENDED DEPRECIATION ACCRUAL RATES
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023



GANNETT FLEMING

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NOVA SCOTIA POWER INC.
Halifax, Nova Scotia

DEPRECIATION STUDY

RECOMMENDED DEPRECIATION ACCRUAL RATES RELATED

TO ELECTRIC PLANT

AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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April 24, 2025

Nova Scotia Power Inc.
1223 Lower Water Street Halifax,
Nova Scotia B3J 3S8

Attention Mr. Craig Flemming, MBA, CPA
Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Nova Scotia Power Inc. for the purpose of determining recommended annual depreciation accrual rates as of December 31, 2023. The attached report presents a description of the methods used in the estimation of depreciation and the summary of remaining life annual accrual rates and amounts.

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

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

JOHN F. WIEDMAYER, CDP
Sr. Project Manager, Depreciation Studies

JFW:mle

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NOVA SCOTIA POWER INC.

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Nova Scotia Power Inc.'s ("NSPI" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to electric plant as of December 31, 2023. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the equal life group ("ELG") procedure and the remaining life technique. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2023 as summarized in Table 1 of the study. Supporting analyses and calculations are provided within the study.

The study results set forth an annual depreciation expense of $385.175 million when applied to depreciable plant balances as of December 31, 2023. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AT DECEMBER 31, 2023	ACCRUAL RATE	TOTAL ACCRUAL AMOUNT
Steam Production	$2,616,967,386	**6.72**	$175,730,938
Hydro Production	$614,021,913	**2.88**	$17,707,712
Solar	$1,582,854	**3.89**	$61,606
Other Production	$492,589,726	**4.60**	$22,666,476
Transmission	$1,254,616,801	**3.23**	$40,561,409
Distribution	$2,137,686,386	**3.48**	$74,312,204
General	$740,996,013	**7.31**	$54,134,729
TOTAL	**$7,858,461,079**	**4.90**	**$385,175,074**

PART I. INTRODUCTION

NOVA SCOTIA POWER INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Nova Scotia Power Inc. (NSPI or Company), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant at December 31, 2023. The rates and amounts are based on the straight line method of depreciation using the equal life group procedure and the whole life technique. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2023.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2023, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis.

Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary table by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics, set forth the statistical indications of net salvage expressed as a percent of original cost. Part IX, Detailed Depreciation Calculations, presents the detailed tabulations of annual and accrued depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

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

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

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

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated analyses of available historical data, a review of policies and outlook with management, a general knowledge of the electric utility industry, and comparisons of the service life and salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected

dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

For life span groups, the estimates of survivor curves are consistent because the calculations of the lives of the units within each group are obtained by using a single probable retirement date for the entire group.

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

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement were obtained through discussions with operating and management personnel and were incorporated in the interpretation and extrapolation of the statistical analyses.

SUMMARY

A summary of the study results by plant account are presented on Table 1 in Part VI of the report. Gannett Fleming recommends that NSPI adopt the accrual rates for book and ratemaking purposes set forth on Table 1 in Part VI of the report.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

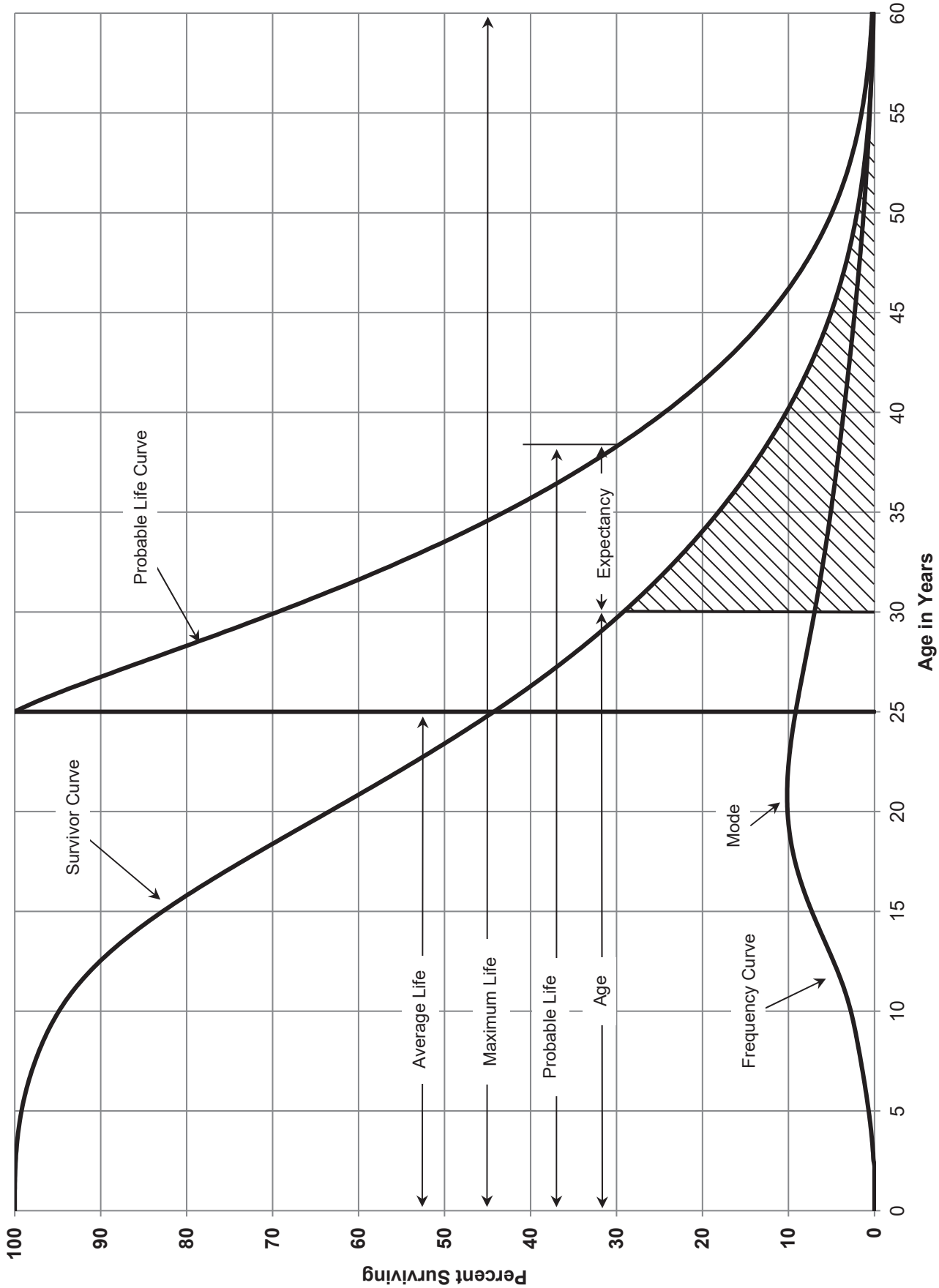


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

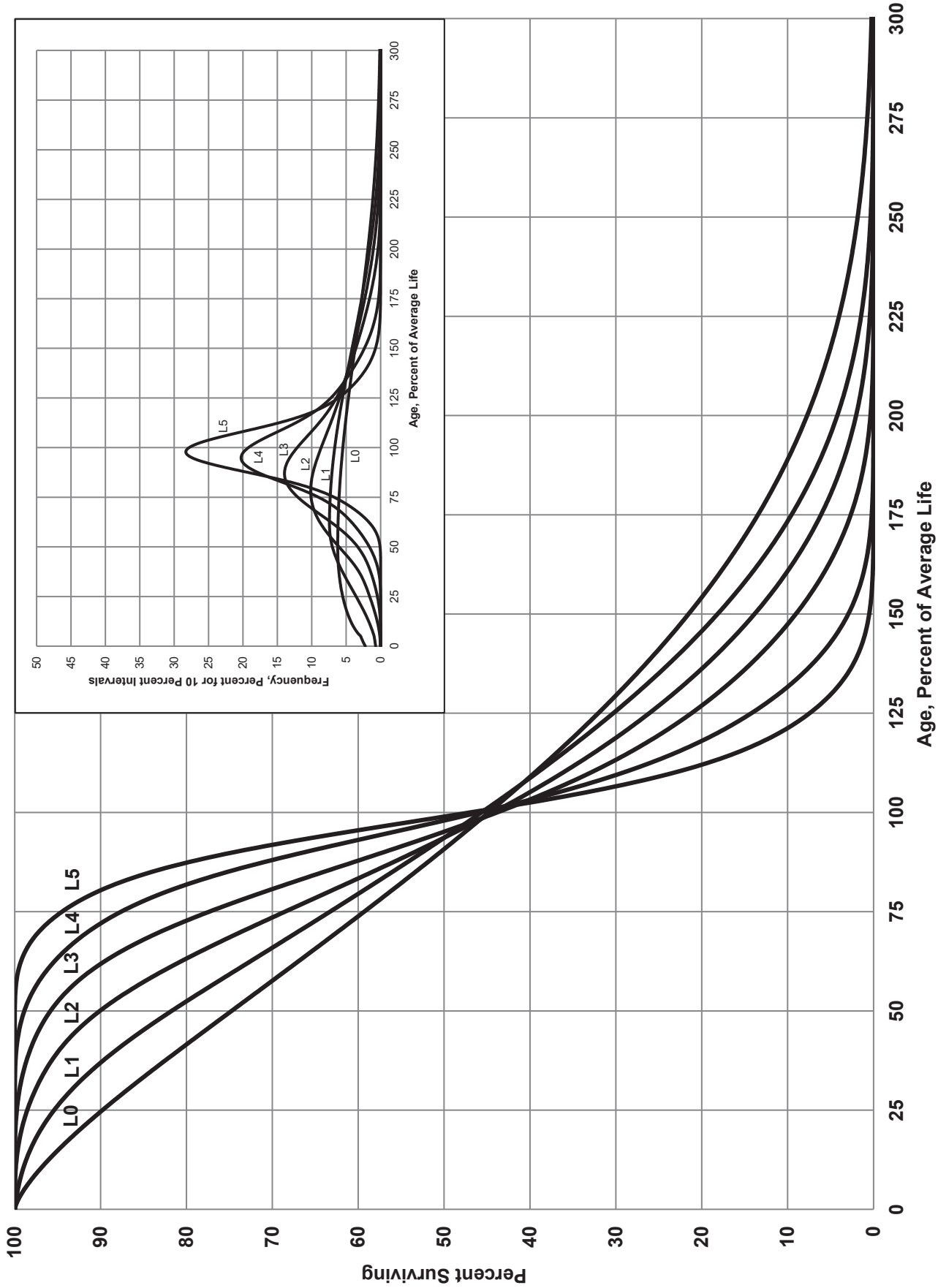


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

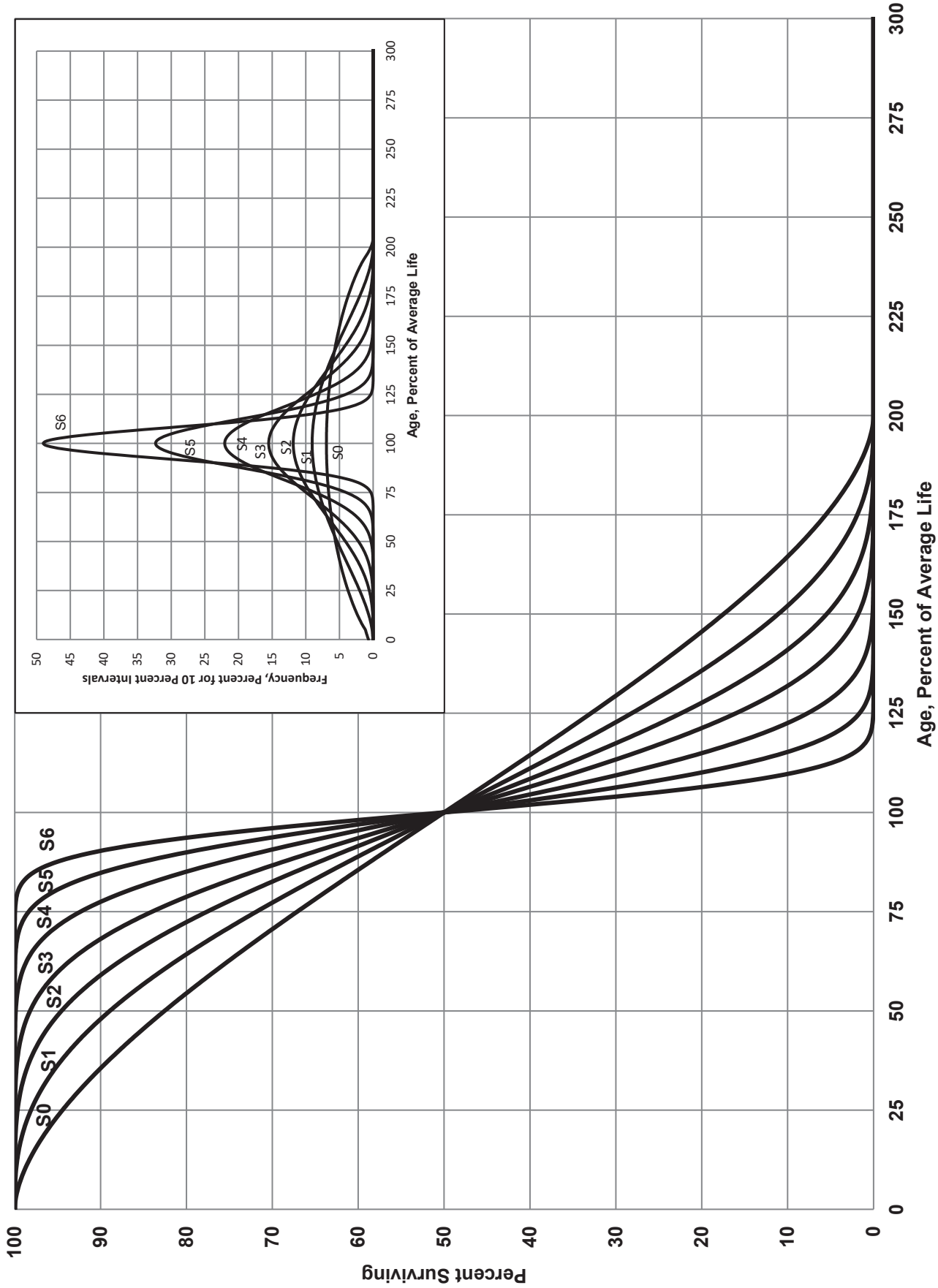


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

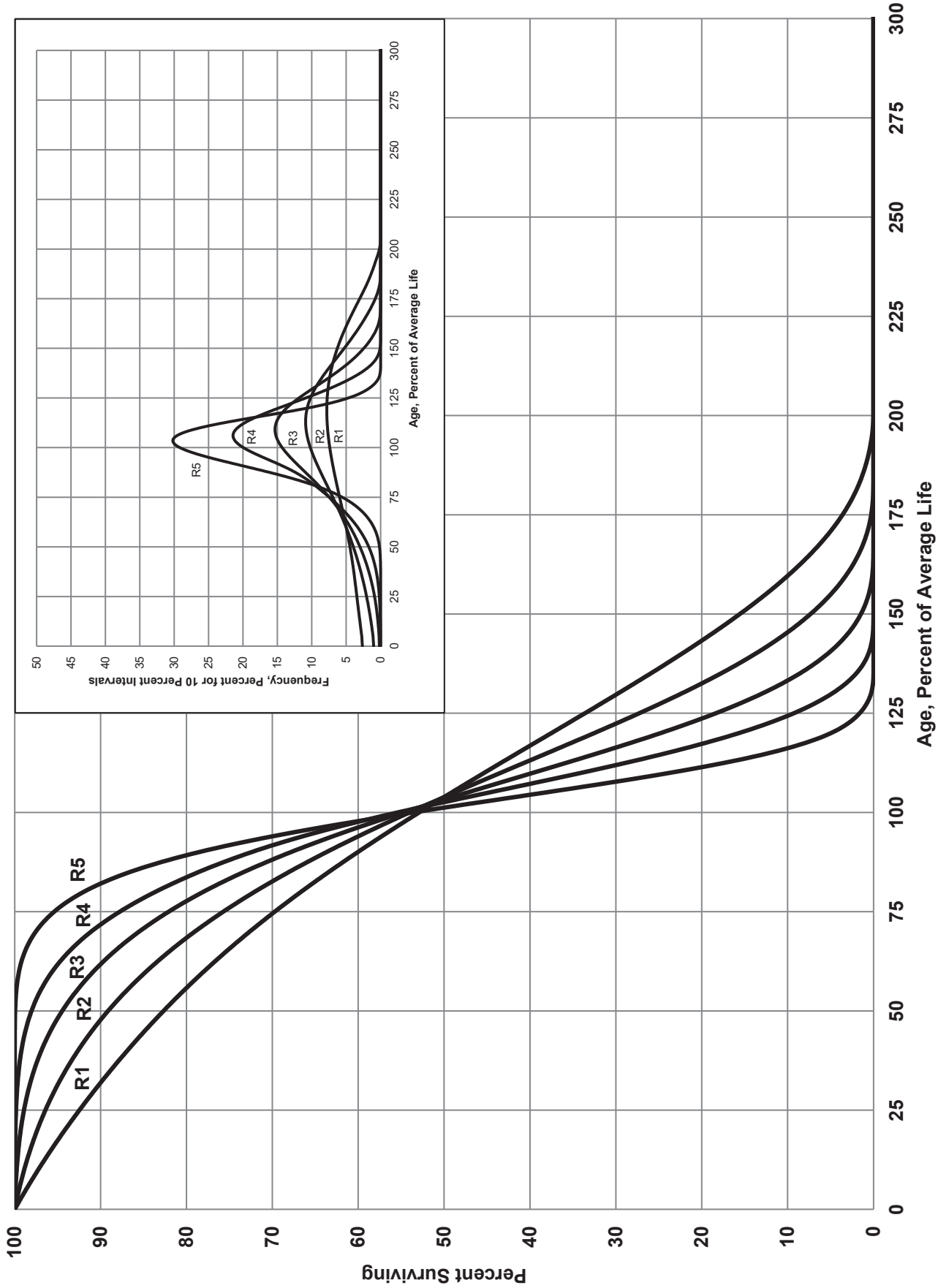


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

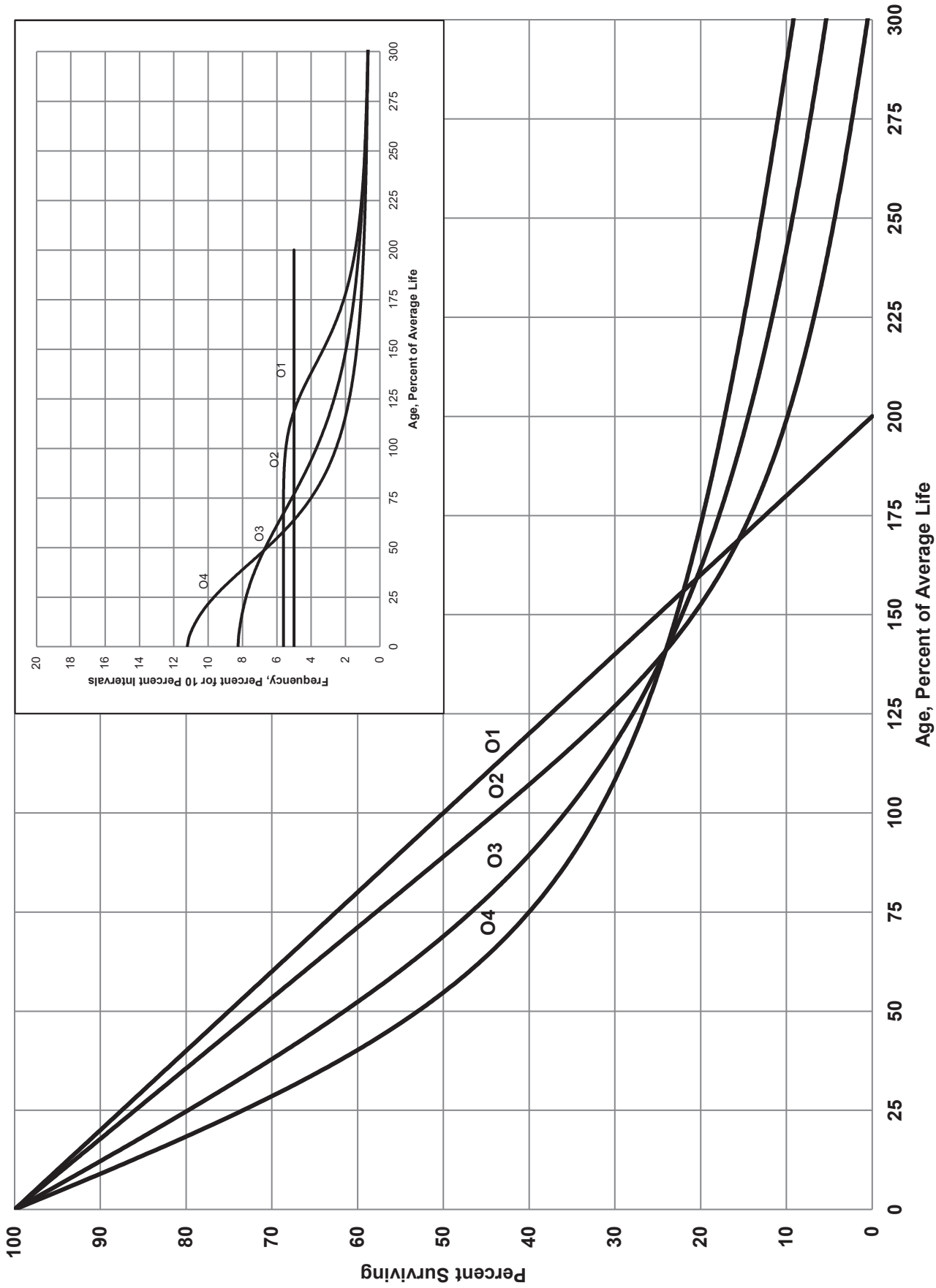


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2009 were retired in 2014. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2015		5	11	12	13	14	15	16	18	20	113	7½-8½
2016			6	12	13	15	16	17	19	19	124	6½-7½
2017				6	13	15	16	17	19	19	131	5½-6½
2018					7	14	16	17	19	20	143	4½-5½
2019						8	18	20	22	23	146	3½-4½
2020							9	20	22	25	150	2½-3½
2021								11	23	25	151	1½-2½
2022									11	24	153	½-1½
2023										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

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SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015		-	-	-	-	-	-	-	-	-	6	7½-8½
2016			-	-	-	-	-	-	-	-	-	6½-7½
2017				-	-	-	-	(12)[b]	-	-	-	5½-6½
2018					-	-	-	-	22[a]	-	-	4½-5½
2019						-	-	(19)[b]	-	-	10	3½-4½
2020							-	-	-	-	-	2½-3½
2021								-	-	(102)[c]	(121)	1½-2½
2022									-	-	-	½-1½
2023											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

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In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2017				580[a]	574	561	546	530	501	482	3,057	5½-6½
2018					660[a]	653	639	623	628	609	3,789	4½-5½
2019						750[a]	742	724	685	663	4,332	3½-4½
2020							850[a]	841	821	799	4,955	2½-3½
2021								960[a]	949	926	5,719	1½-2½
2022									1,080[a]	1,069	6,579	½-1½
2023										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

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For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023 Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

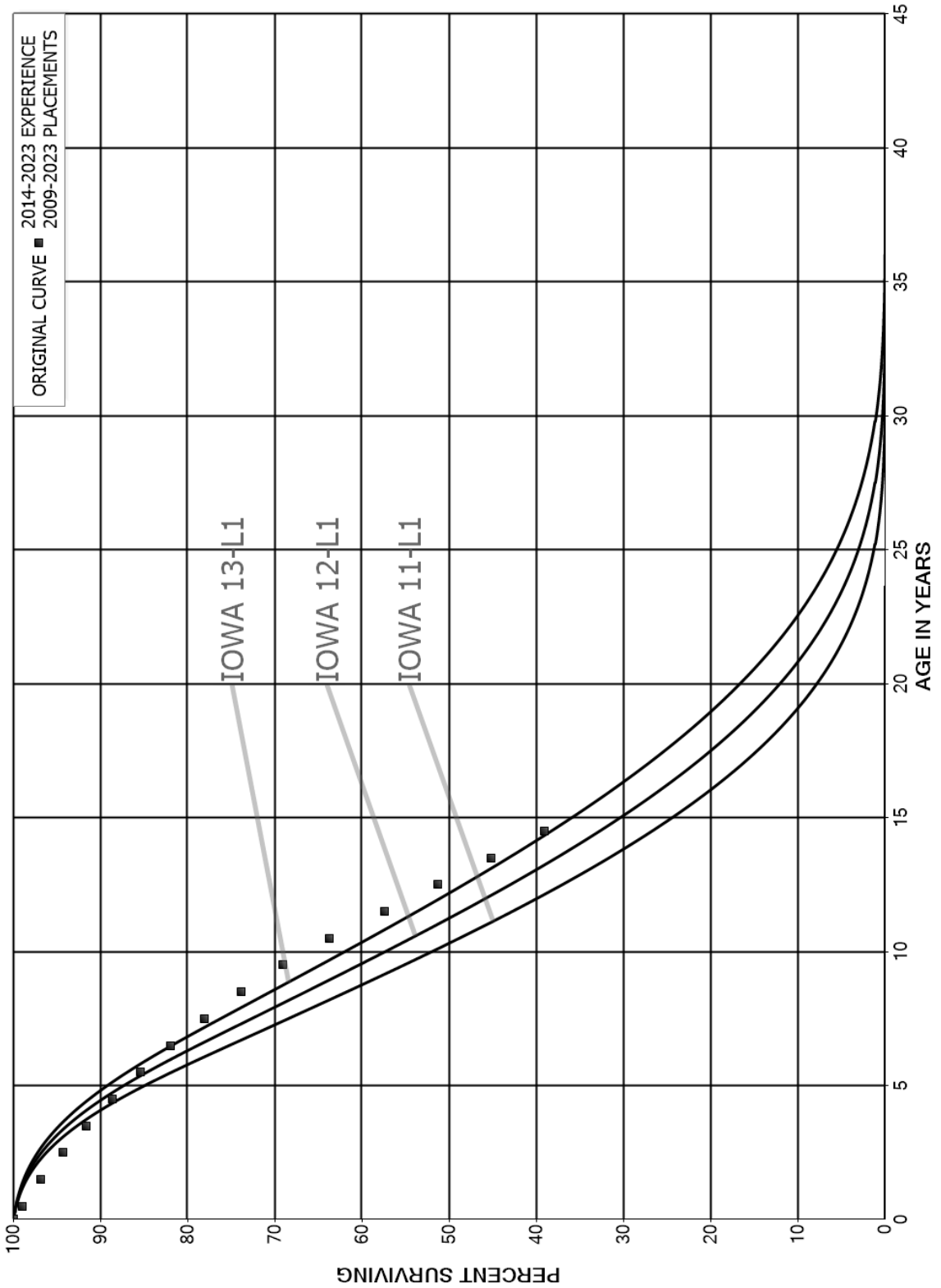


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

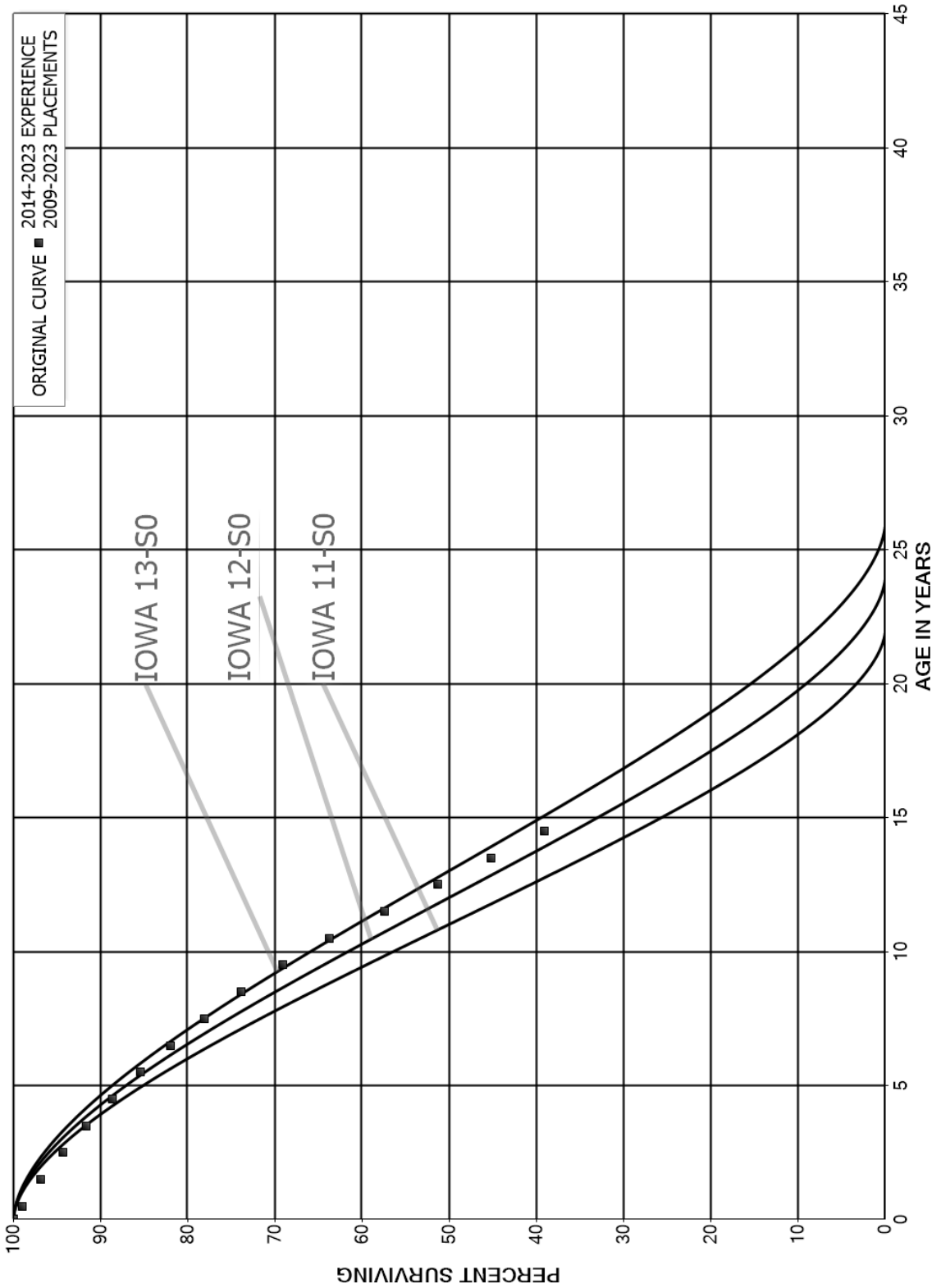


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

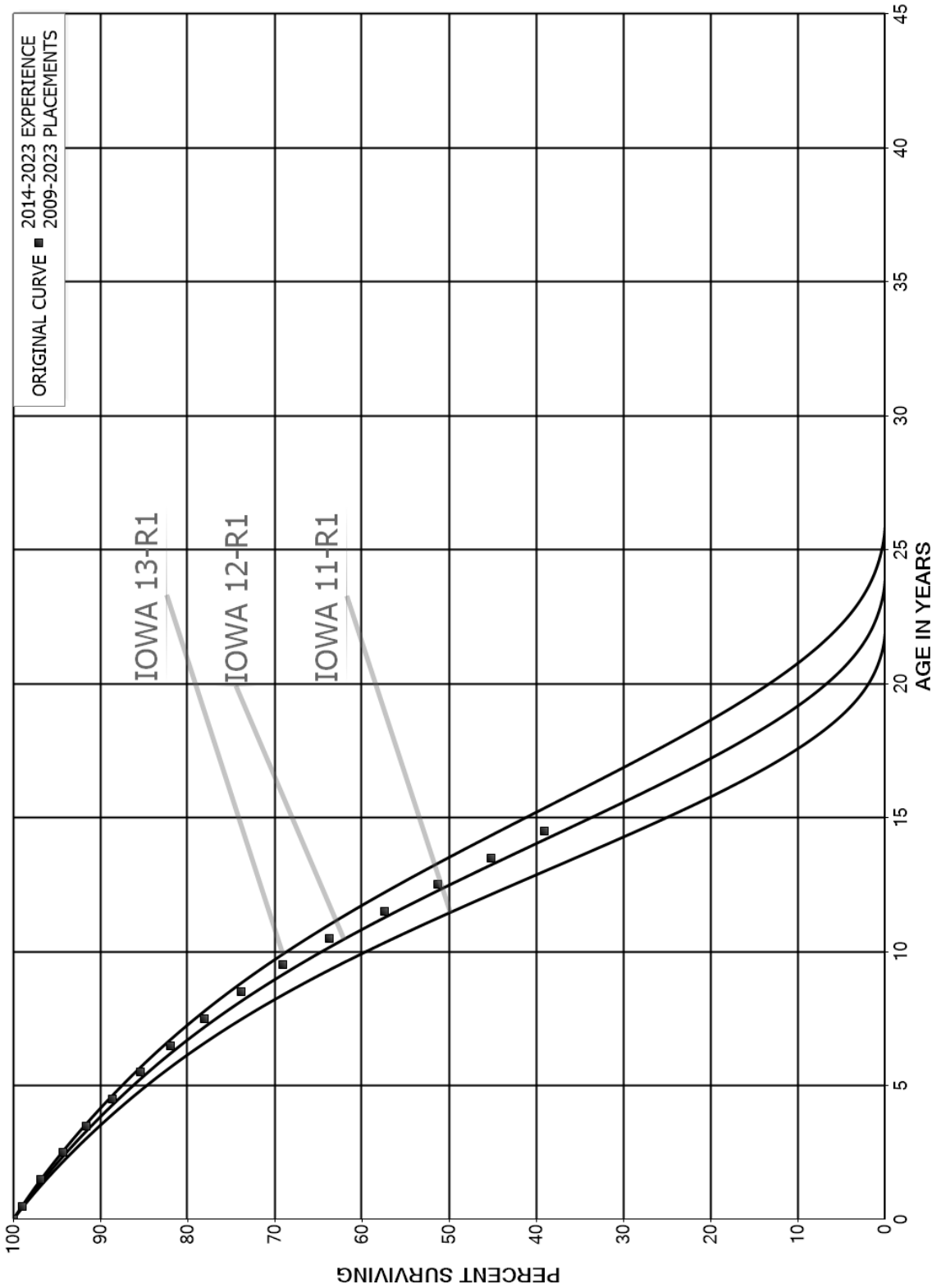
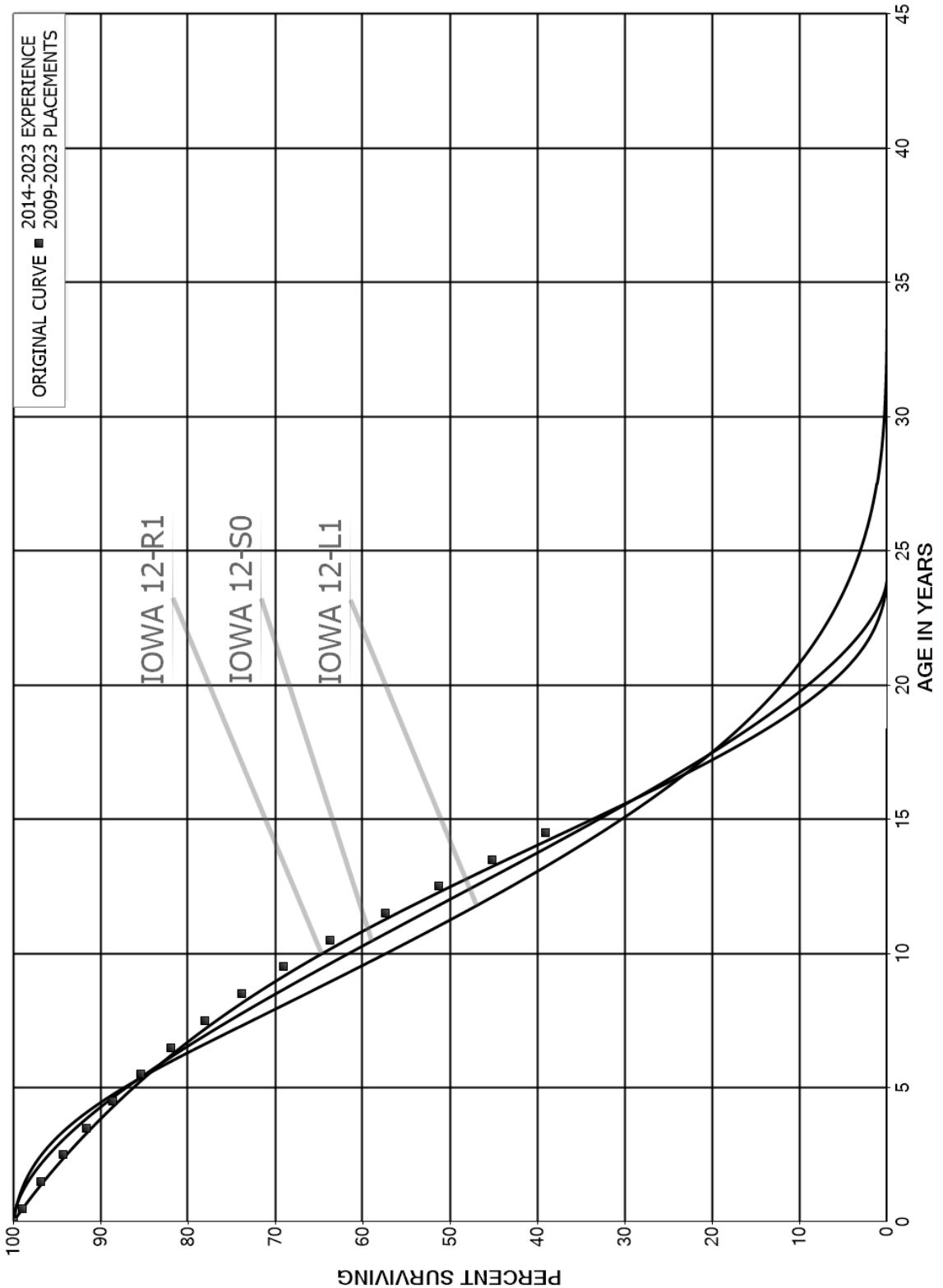


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances are calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant record method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life[5]."

Computed Mortality Method

The computed mortality method of life analysis as used in this study is a procedure for statistically aging annual retirements of property and analyzing the statistically aged retirements by the retirement rate method. In this procedure, an aged plant balance is developed for the year prior to and for each test year during the given term of comparison. Each given balance is aged by a simulation procedure which applies a series of successive survivor curve trials using a specified Iowa type curve. The Iowa type survivor curve specified for each account is based on judgment incorporating the results of the simulated plant record analyses, a knowledge of the property, and the type curves estimated for the account in other electric companies. Each trial consists of constructing a specific survivor curve at one-year intervals beginning with age ½. From this curve, survivor ratios are

[5] A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No.51-23. Published 1952.

computed and applied, by vintage, to the previous year's aged ending balance and the current test year's given gross addition. The resultant aged surviving balances also produce the aged retirements which are the differences between successive aged balances. The aged data are then analyzed by the retirement rate method as described above.

PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the company and observe representative portions of the plant, field trips were scheduled. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses. The following is a list of the locations visited:

2024
Onslow Transmission Substation
Nuttby Mountain Wind Turbines
Port Hawkesbury BioMass
St. Margaret's Bay Hydro

2010
Trenton Power Generating Station
Lakeside Service Center Lakeside Substation
Lower Water Street Office Building
Tufts Cove Units 4, 5 and 6 Annapolis
Tidal Generating Station White Rock Hydro Plant
Hells Gate Hydro Plant
Lumsden Hydro Plant

2007
Point Aconi Power Generating Station
Lingan Power Generating Station
Point Tupper Power Generating Station
Burnside CT
Tufts Cove Power Generating Station
Black River Hydro System
Scotia Square Offices Water
Street Substation Kempt
Road Substation
Kearney Lake Road Substation
Rockingham Substation
Point Tupper Marine Terminal

2002
Wreck Cove Hydro System
Point Aconi Power Generating Station
Kelly Rock Limestone Quarry
Lingan Power Generating Station
Victoria Junction CT
Point Tupper Power Generating Station
Trenton Power Generating Station
Onslow Transmission Substation Brushy
Hill Transmission Substation Sackville
Regional Office
Burnside CT
Lucasville Road Distribution Substation
Ragged Lake ECC
Ragged Lake MCC
Lakeside Office and Service Center Tufts
Cove Power Generating Station Scotia
Square Offices

LIFE ANALYSIS

The retirement rate method of life analysis is an actuarial method of developing survivor curves using the average rates at which property is retired from each depreciable group. The method involves the analysis of historical retirements of property of various ages, in relation to the property units exposed to retirement at those same ages. Application of this method requires an extensive compilation of aged retirement data as well as related plant accounting data including additions, acquisitions, sales and transfers. Retirement data, either actual aged or statistically aged data can be used with the retirement rate method. For NSPI, the retirements used in the life analysis are statistically aged. Plant accounting data for the years 1942 through 2023 were available to study. The life analyses were performed using Gannett Fleming's depreciation software programs. The actuarial data may or may not produce a complete life cycle of experience. A complete life cycle is indicated by the life table reaching zero percent surviving for the last age interval shown on the life table. The curve-fitting portion of Gannett

Fleming's depreciation software program matches the stub survivor curves (i.e., from the original life tables) with each member of the Iowa curve family. The curve-fitting results are based on a least squares solution of the differences between the stub curve and the Iowa curve. Survivor data developed by the actuarial analysis and set forth on the original life table are graphed and compared visually and statistically with the Iowa curves. There are two distinct steps in the estimation of service lives and retirement dispersions which must be recognized in the interpretation of the service life analysis results. The first step, life analysis, refers to the application of statistical procedures to determine life and dispersion indications based solely on past experience. The second step, life estimation, refers to the exercise of informed judgment in making sound estimates of service lives and retirement dispersions. Life estimation incorporates known historical experience, estimated historical trends and estimated future trends or events in order to define complete patterns of estimated service life characteristics. The results of the life analyses, performed as the first step, are only one of the relevant factors to be considered during the decision making process of life estimation.

LIFE ESTIMATION

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during field reviews of the property and other conversations with management; and the survivor curve estimates from previous studies and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable indications of the survivor patterns experienced. These accounts represent 81 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support

for the service life estimates is presented in the section beginning on page VII-2.

Account No.	Account Description
ELECTRIC PLANT	
PRODUCTION	
310.99	Steam Production
330.99	Hydro Production
340.98	Other Production – Combined Cycle
TRANSMISSION	
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
DISTRIBUTION	
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
GENERAL	
390.10	Structures and Improvements
392.00	Transportation Equipment
397.00	Communication Equipment
397.10	Communication Equipment – SCADA Equipment

Account 364.00, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Statistically aged plant accounting data have been compiled for most accounts for the years 1942 through 2023. These data have been coded according to account or property group, type of transaction and year in which the transaction took place. The retirements were statistically aged using the Computed Mortality Method. Statistically aged retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 43-R2 and is based on the statistical

indications for the period 1942-2023. Discussions with Engineering management focused on topics such as retirement causes, maintenance practices, company plans and service life outlook for the assets included in this account. Account 364.00 is comprised of poles, anchors, guy wires, crossarms, etc. The vast majority of the approximate 375,000 poles owned by NSPI are wood poles. The existing survivor curve estimate for this account is the 38-R2.5. The company has a pole inspection program in which poles are visually inspected on a two-year cycle. Poles showing signs of advanced rot and decay are removed. Visual inspections performed as part of the pole inspection program provide information on other problems such as damaged hardware, woodpecker holes, cracks, splits and decayed pole tops. Retirements for poles typically occur due to decay, relocations, vehicle accidents, storm damage, upgrades, woodpecker damage and clearance requirements. Some of these causes of retirements such as vehicle accidents, relocations, clearance requirements necessitating a taller pole, affect poles of all vintages equally while other retirement causes such as decay and inadequacy are more common to older poles.

In addition, NSPI has been storm-hardening their distribution system in recent years by putting in higher class, larger poles in accordance with Canadian Standards Association (CSA) guidelines. NSPI is also spending more on tree-trimming and widening the ROW. As a result of these recent increased activities, the company expects to see a lengthening of the service live for poles which has been reflected in our proposed service life estimate.

The existing survivor curve estimate is the 38-R2.5. The proposed 43-R2 survivor curve estimate for this account takes into consideration the statistical indications for the overall experience band, 1942-2023 and the period 2004-2023. The 43-R2 represents a good fit of the historical data through the representative data points, as shown on page VII-44; is consistent

with management's plans and outlook; and is within the typical range of service lives experienced for Account 364, Poles, Towers and Fixtures by other electric companies. Based on consideration of these factors, the 43-R2 survivor curve estimate is appropriate.

Several asset types were combined and analyzed as a single depreciable category based on the groupings used in past studies submitted to the UARB. The groupings are patterned after the plant account categories set forth in the Uniform System of Accounts for Electric Companies prescribed by the U.S. Federal Energy Regulatory Commission. These plant accounts or subaccounts include assets which have similar service life characteristics, or which perform similar or related operating functions. The statistical support for the service life estimates is presented in Part VII.

For Production Plant accounts, the life span technique was employed in conjunction with the use of interim survivor curves. Interim survivor curves reflect retirements that occur prior to the ultimate retirement of the major electricity generating unit or facility. An interim survivor curve was estimated for each functional plant category, inasmuch as the rate of interim retirements differs among functional plant categories. The interim survivor curves estimated for production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period beginning with the unit's in-service date through 2023. The statistical support for the interim rates of retirement for production plant accounts are set forth in Part VII of the report.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel, concerning the outlook for the units. The estimated probable retirement dates for each power

generating unit were provided to Gannett Fleming by NSPI's management.

A summary of the year in service, probable retirement year and life span for each power production facility follows:

Depreciable Group	Nameplate Capacity Rating, MW	Year in Service	Probable Retirement Year	Life Span
Steam Production Plant				
Lingan Units 1	150.5	1980	2049	69
Lingan Units 2	150.5	1981	2029	48
Lingan Units 3-4	150.5	1984	2049	65
Point Aconi	165.0	1994	2029	35
Point Tupper	150.0	1973	2048	75
Trenton 5	150.0	1970	2029	59
Trenton 6	160.0	1992	2029	37
Tufts Cove 1	100.0	1966	2049	83
Tufts Cove 2	100.0	1973	2049	76
Tufts Cove 3	150.0	1977	2049	72
Tufts Cove 6	50.0	2011	2049	38
Pt. Tupper Marine Terminal		2005	2029	24
Port Hawkesbury Biomass	43.0	2013	2045	32
International Coal Pier		1998	2029	31
Hydro Prod. Plant (System)				
Avon	6.75	1929/58	2066	137/108
Bear River	37.0	1952/83	2066	114/83
Black River	21.7	1930/52	2066	136/116
Dickie Brook	3.8	1929/58	2066	137/108
Fall River	0.5	1986	2066	80
Nictaux & Paradise River	12.4	1950/54	2066	116/112
Lequille	11.2	1968	2066	98
St. Margaret's	10.4	1922/28	2066	144/138
Sheet Harbor	10.6	1924/36	2066	142/130
Other Production Plant				
Solar Smartgrid	2.0	2019	2051	32
Burnside	96.0	1977	2049	72
Tusket	23.0	1972	2049	77
Victoria Junction	60.0	1976	2049	73

Depreciable Group	Nameplate Capacity Rating, MW	Year in Service	Probable Retirement Year	Life Span
Other Production Plant				
Tufts Cove CT Unit 4	47.3	2003	2049	46
Tufts Cove CT Unit 5	47.3	2005	2049	44
Digby	30.0	2010	2036	26
Nuttby	50.6	2010	2035	25
Canso/Sable	1.5	2022	2039	17
South Canoe	102.0	2015	2040	25
Tupper/Bearhead	22	2023	2035	12

Amortization accounting is proposed for certain General Plant accounts that represent numerous units of property, but a small portion of the depreciable electric plant in service. A discussion of the basis for the amortization periods is presented in Part V in the section “Calculation of Annual and Accrued Amortization.”

Similar life studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management’s outlook for the future, the operation conditions the assets typically encounter, the nature of the asset and the typical range of lives used by other electric companies.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1993 through 2023. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

The experienced net salvage data were available by account for Transmission, Distribution, and General Plant accounts. The historical net salvage data for the years 1976 through 1992 were available only in total for the function and though not considered as the statistical basis for the net salvage estimates, the data were of some probative value.

Net Salvage Considerations

The net salvage estimates for transmission and distribution plant accounts were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data; the net salvage characteristics of other electric utility properties; a knowledge of management's plans and operating policies; and net salvage estimates from previous studies of this Company and other electric companies. The statistical support for the net salvage estimates are set forth in Part VIII of the report.

The net salvage estimates for production plant reflect estimated decommissioning costs associated with each generating station and hydro system. The decommissioning cost estimate for each location was based on the results of a site-specific decommissioning study.

For Steam and Other Production Plant, the decommissioning study was conducted by Stantec, Inc., an international engineering consulting firm with offices located in Dartmouth, Nova

Scotia. For Hydro Production Plant, the decommissioning study was conducted by Hatch, Ltd., a global, multidisciplinary management and consulting engineering company with 70+ offices worldwide and Boreas Heritage Consulting Inc. for the archaeological costs. The hydro decommissioning studies provided to Gannett Fleming by NSPI include estimates for full and partial decommissioning. That is the partial decommissioning scenario does not include removal or dismantlement of the dams, flowages, reservoirs and related water control structures such as spillways and sluiceways. The partial decommissioning costs were used in the calculation of the net salvage rates for hydro assets. The decommissioning cost estimates from both studies were stated in current (2024) dollars. The decommissioning of the steam, hydroelectric, and combustion turbine units are projected to occur at various dates in the future. The decommissioning cost estimates were adjusted for the effect of inflation between 2024 and the projected retirement date to develop the net salvage percent estimate as shown in Part VIII on Tables 1-3.

Amortization accounting is proposed for certain General Plant accounts. Future gross salvage and removal cost for these accounts is estimated to be minimal. Gannett Fleming recommends that future gross salvage and removal cost be recorded as miscellaneous revenue and expense, respectively. Inasmuch as there will be no depreciation reserve entries related to salvage, the estimate of net salvage for accounts subject to amortization is zero percent.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. Each equal life group includes that portion of the property which experiences the life of that specific group. That is, each equal life group experiences a specific life starting with the age interval from age zero to age one or a fraction thereof and progressing one year at a time until the maximum age defined by the survivor curve is reached. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For calculating remaining life accrual rates as of December 31, 2023, the book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and accrued depreciation calculated by the equal life group procedure follow. The detailed depreciation calculations are set forth in Part IX of the report.

Average Service Life Procedure. In the average service life procedure, which was not used in this study, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly-weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

Equal Life Group Procedure. In the equal life group procedure used by NSPI, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost

of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\sum\frac{\text{Book Cost}}{\text{Life}}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}.$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost - Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} - 1 - \frac{\text{Remaining Life}}{\text{Average Service Life}}.$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 25-S2 survivor curve and a December 31, 2023 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 25-S2 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage, based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2023 and 1974), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 4.54128295339 for 2022 equals one-half of 0.00130000000 plus all of

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2023
SURVIVOR CURVE.... 25-S2

AGE INTERVAL BEG (1)	AGE INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.00008	0.00008000000	2023	4.54201295339	99.999984	0.0454	0.0227
1.000	2.000	1.500	0.00195	0.00130000000	2022	4.54128295339	99.998945	0.0454	0.0681
2.000	3.000	2.500	0.01080	0.00432000000	2021	4.53847295339	99.992570	0.0454	0.1135
3.000	4.000	3.500	0.03369	0.00962571429	2020	4.53150009624	99.970325	0.0453	0.1586
4.000	5.000	4.500	0.07785	0.01730000000	2019	4.51803723910	99.914555	0.0452	0.2034
5.000	6.000	5.500	0.14980	0.02723636364	2018	4.49576905728	99.800730	0.0450	0.2475
6.000	7.000	6.500	0.25470	0.03918461538	2017	4.46255856777	99.598480	0.0448	0.2912
7.000	8.000	7.500	0.39605	0.05280666667	2016	4.41656292674	99.273105	0.0445	0.3338
8.000	9.000	8.500	0.57552	0.06770823529	2015	4.35630547576	98.787320	0.0441	0.3749
9.000	10.000	9.500	0.79290	0.08346315789	2014	4.28071977917	98.103110	0.0436	0.4142
10.000	11.000	10.500	1.04618	0.09963619048	2013	4.18917010499	97.183570	0.0431	0.4526
11.000	12.000	11.500	1.33167	0.11579739130	2012	4.08145331410	95.994645	0.0425	0.4888
12.000	13.000	12.500	1.64419	0.13153520000	2011	3.95778701845	94.506715	0.0419	0.5238
13.000	14.000	13.500	1.97735	0.14647037037	2010	3.81878423326	92.695945	0.0412	0.5562
14.000	15.000	14.500	2.32377	0.16026000000	2009	3.66541904808	90.545385	0.0405	0.5873
15.000	16.000	15.500	2.67537	0.17260451613	2008	3.49898679001	88.045815	0.0397	0.6154
16.000	17.000	16.500	3.02366	0.18325212121	2007	3.32105847134	85.196300	0.0390	0.6435
17.000	18.000	17.500	3.36008	0.19200457143	2006	3.13343012502	82.004430	0.0382	0.6685
18.000	19.000	18.500	3.67617	0.19871189189	2005	2.93807189336	78.486305	0.0374	0.6919
19.000	20.000	19.500	3.96393	0.20327846154	2004	2.73707671665	74.666255	0.0367	0.7157
20.000	21.000	20.500	4.21601	0.20565902439	2003	2.53260797368	70.576285	0.0359	0.7360
21.000	22.000	21.500	4.42594	0.20585767442	2002	2.32684962428	66.255310	0.0351	0.7547
22.000	23.000	22.500	4.58834	0.20392622222	2001	2.12195767596	61.748170	0.0344	0.7740
23.000	24.000	23.500	4.69897	0.19995617021	2000	1.92001647974	57.104515	0.0336	0.7896
24.000	25.000	24.500	4.75503	0.19408285714	1999	1.72299696607	52.377515	0.0329	0.8061
25.000	26.000	25.500	4.75502	0.18647137255	1998	1.53271985122	47.622490	0.0322	0.8211
26.000	27.000	26.500	4.69898	0.17732000000	1997	1.35082416495	42.895490	0.0315	0.8348
27.000	28.000	27.500	4.58833	0.16684836364	1996	1.17873998313	38.251835	0.0308	0.8470
28.000	29.000	28.500	4.42595	0.15529649123	1995	1.01766755569	33.744695	0.0302	0.8607
29.000	30.000	29.500	4.21601	0.14291559322	1994	0.86856151347	29.423715	0.0295	0.8703
30.000	31.000	30.500	3.96393	0.12996491803	1993	0.73212125784	25.333745	0.0289	0.8815
31.000	32.000	31.500	3.67617	0.11670380952	1992	0.60878689407	21.513695	0.0283	0.8915
32.000	33.000	32.500	3.36008	0.10338707692	1991	0.49874145085	17.995570	0.0277	0.9003
33.000	34.000	33.500	3.02366	0.09025850746	1990	0.40191865866	14.803700	0.0271	0.9079
34.000	35.000	34.500	2.67537	0.07754695652	1989	0.31801592667	11.954185	0.0266	0.9177
35.000	36.000	35.500	2.32376	0.06545802817	1988	0.24651343432	9.454620	0.0261	0.9266
36.000	37.000	36.500	1.97736	0.05417424658	1987	0.18669729695	7.304060	0.0256	0.9344
37.000	38.000	37.500	1.64419	0.04384506667	1986	0.13768764032	5.493285	0.0251	0.9413
38.000	39.000	38.500	1.33167	0.03458883117	1985	0.09847069140	4.005355	0.0246	0.9471
39.000	40.000	39.500	1.04618	0.02648556962	1984	0.06793349101	2.816430	0.0241	0.9520
40.000	41.000	40.500	0.79290	0.01957777778	1983	0.04490181731	1.896890	0.0237	0.9599
41.000	42.000	41.500	0.57551	0.01386771084	1982	0.02817907300	1.212685	0.0232	0.9628
42.000	43.000	42.500	0.39606	0.00931905882	1981	0.01658568817	0.726900	0.0228	0.9690
43.000	44.000	43.500	0.25469	0.00585494253	1980	0.00899868749	0.401525	0.0224	0.9744
44.000	45.000	44.500	0.14980	0.00336629213	1979	0.00438807016	0.199280	0.0220	0.9790
45.000	46.000	45.500	0.07787	0.00171142857	1978	0.00184920981	0.085445	0.0216	0.9828
46.000	47.000	46.500	0.03367	0.00072408602	1977	0.00063145252	0.029675	0.0213	0.9905
47.000	48.000	47.500	0.01081	0.00022757895	1976	0.00015562003	0.007435	0.0209	0.9928
48.000	49.000	48.500	0.00195	0.00004020619	1975	0.00002172746	0.001055	0.0206	0.9991
49.000	49.500	49.250	0.00008	0.00000162437	1974	0.00000040609	0.000020	0.0203	1.0000
TOTAL			100.00000						

the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2023 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2023, the first figure in column 7, for vintage 2023, equals all of the group annual accrual for 2023 plus the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 25-S2 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2009.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
391.10	Furniture and Equipment	20
391.31	Computer Equipment - Hardware	5
391.32	Computer Software	10
394.00	Shop Equipment	20
398.00	Miscellaneous Equipment	20

For calculating annual amortization amounts as of December 31, 2023, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is set equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

Gannett Fleming recommends that reserve imbalances for the five general plant accounts subject to amortization accounting be amortized over a five-year period. Gannett Fleming recommends that NSPI use the whole life amortization rate, i.e., 5, 10 and 20 percent for plant accounts with 20, 10 and 5 year amortization periods.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The estimates of survivor curves and net salvage and the determination of remaining life depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line equal life group method of depreciation based on estimates which reflect considerations of current historical evidence and expected future conditions.

The calculated accrued depreciation represents that portion of the depreciable cost which will not be allocated to future annual expense through depreciation accruals, if current forecasts of service life and salvage materialize and are used as a basis for straight line equal life group depreciation accounting.

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 sets forth a summary result of the detailed depreciation calculations based on the original cost of electric plant in service at December 31, 2023. Table 1 presents for each account the proposed survivor curve and net salvage estimates, the original cost, the calculated annual accrual rate and amount, the calculated accrued depreciation and composite remaining life as of December 31, 2023.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in Part VII.

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of net salvage data are presented in Part VIII titled, "Net Salvage Statistics." The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

The tables of the calculated annual and accrued depreciation are presented in account sequence in Part IX of this report. The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated annual accrual rate and amount, and the calculated accrued depreciation factor and amount.

NOVA SCOTIA POWER, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK RESERVE AS OF DECEMBER 31, 2023	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
DEPRECIABLE PLANT									
310.99 STEAM PRODUCTION PLANT									
LINGAN									
LINGAN 1	12-2049	65 - L1 a	(16)	138,151,529	103,751,275	56,504,498	2,635,031	1.91	21.4
LINGAN 2	12-2029	65 - L1 a	(16)	86,836,521	100,062,274	668,090	113,044	0.13	5.9
LINGAN 3-4	12-2049	65 - L1 a	(16)	290,616,704	171,721,364	165,394,012	7,888,747	2.71	21.0
LINGAN - COMMON	12-2049	65 - L1 a	(16)	137,819,664	31,467,217	128,403,593	5,850,353	4.24	21.9
TOTAL LINGAN				*653,424,418*	*407,002,131*	*350,970,193*	*16,487,175*	*2.52*	
POINT ACONI	12-2029	65 - L1 a	(6)	574,355,237	243,710,224	365,106,327	63,107,843	10.99	5.8
POINT TUPPER	12-2048	65 - L1 a	(20)	204,646,401	93,394,889	152,180,792	7,413,632	3.62	20.5
TRENTON									
TRENTON 5	12-2029	65 - L1 a	(5)	154,246,212	69,420,216	92,538,306	15,783,788	10.23	5.9
TRENTON 6	12-2029	65 - L1 a	(5)	287,095,316	131,910,745	169,539,337	29,522,014	10.28	5.7
TRENTON - COMMON	12-2029	65 - L1 a	(5)	68,919,523	11,056,285	61,309,214	10,380,364	15.06	5.9
TOTAL TRENTON				*510,261,050*	*212,387,246*	*323,386,857*	*55,686,166*	*10.91*	
TUFTS COVE									
TUFTS COVE 1	12-2049	65 - L1 a	(11)	51,886,821	32,885,132	24,709,240	1,112,340	2.14	22.2
TUFTS COVE 2	12-2049	65 - L1 a	(11)	58,767,019	26,896,529	38,334,863	1,743,988	2.97	22.0
TUFTS COVE 3	12-2049	65 - L1 a	(11)	90,099,433	40,234,912	59,775,458	2,764,118	3.07	21.6
TUFTS COVE 6	12-2049	65 - L1 a	(11)	99,805,461	34,254,208	76,529,854	3,464,500	3.47	22.1
TUFTS COVE - COMMON	12-2049	65 - L1 a	(11)	102,844,873	39,733,086	74,424,723	3,422,324	3.33	21.7
TOTAL TUFTS COVE				*403,403,606*	*174,003,866*	*273,774,138*	*12,507,270*	*3.10*	
POINT TUPPER MARINE TERMINAL	12-2029	100 - R1 a	(17)	35,156,805	18,934,839	22,198,623	3,737,179	10.63	5.9
PORT HAWKESBURY BIOMASS	12-2045	65 - L1 a	(5)	212,173,030	40,969,204	181,812,478	9,328,934	4.40	19.5
INTERNATIONAL COAL PIER	12-2029	65 - L1 a	(170)	11,628,782	(5,594,604)	36,992,316	6,244,333	53.70	5.9
GENERAL	12-2029			11,918,057	4,607,622	7,310,434	1,218,406	10.22	6.0
TOTAL STEAM PRODUCTION PLANT				**2,616,967,386**	**1,189,415,418**	**1,713,732,158**	**175,730,938**	**6.72**	
330.99 HYDRAULIC PRODUCTION PLANT									
AVON	12-2066	100 - L0.5 a	(61)	19,190,750	7,374,478	23,522,630	688,298	3.59	34.2
BEAR RIVER	12-2066	100 - L0.5 a	(79)	62,888,372	13,223,548	99,346,639	2,921,136	4.64	34.0
BLACK RIVER	12-2066	100 - L0.5 a	(86)	56,119,196	12,773,630	91,608,074	2,682,876	4.78	34.1
DICKIE BROOK	12-2066	100 - L0.5 a	(34)	16,019,562	1,175,021	20,291,191	591,208	3.69	34.3
FALL RIVER	12-2066	100 - L0.5 a	(155)	2,433,707	440,846	5,765,106	168,586	6.93	34.2
LEQUILLE	12-2066	100 - L0.5 a	(75)	42,258,224	5,550,380	68,401,513	2,004,924	4.74	34.1
ST. MARGARET'S	12-2066	100 - L0.5 a	(35)	52,563,783	13,049,922	57,911,185	1,675,976	3.19	34.6
SHEET HARBOUR	12-2066	100 - L0.5 a	(64)	33,492,534	9,153,795	45,773,961	1,352,101	4.04	33.9
TUSKET		100 - L0.5	(20)	23,001,092	5,585,327	22,015,983	400,170	1.74	55.0
WRECK COVE		100 - L0.5	(20)	241,849,833	80,739,861	209,479,939	3,964,699	1.64	52.8
MERSEY		100 - L0.5	(20)	40,259,998	20,874,637	27,437,361	567,195	1.41	48.4
GENERAL				23,944,861	(2,085,374)	26,030,235	690,543	2.88	
TOTAL HYDRAULIC PRODUCTION PLANT				**614,021,913**	**167,856,071**	**697,583,817**	**17,707,712**	**2.88**	
340.96 SOLAR PRODUCTION PLANT									
SOLAR SMARTGRID	12-2051	45 - R2.5 a	0	1,582,854	98,009	1,484,845	61,606	3.89	24.1
TOTAL SOLAR PRODUCTION PLANT				**1,582,854**	**98,009**	**1,484,845**	**61,606**	**3.89**	
340.99 OTHER PRODUCTION PLANT									
OTHER PRODUCTION - GAS TURBINES									
BURNSIDE	12-2049	75 - S0.5 a	(10)	43,645,266	14,071,208	33,938,585	1,440,687	3.30	23.6
TUSKET	12-2049	75 - S0.5 a	(11)	17,461,600	6,878,555	12,503,821	521,166	2.98	24.0
VICTORIA JUNCTION	12-2049	75 - S0.5 a	(15)	20,230,710	7,604,683	15,660,633	655,997	3.24	23.9
TUFTS COVE									
TUFTS COVE CT UNIT 4	12-2049	30 - L0.5 a	(13)	57,829,237	11,119,148	54,227,890	3,912,965	6.77	13.9
TUFTS COVE CT UNIT 5	12-2049	30 - L0.5 a	(13)	39,322,118	3,328,106	41,105,886	2,926,702	7.44	14.0

REDACTED (CONFIDENTIAL INFORMATION REMOVED)
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NOVA SCOTIA POWER, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2023

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK RESERVE AS OF DECEMBER 31, 2023	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	TOTAL TUFTS COVE				97,151,355	14,447,255	95,333,776	6,839,667	6.63	13.9
	TOTAL OTHER PRODUCTION - GAS TURBINES				178,488,931	43,001,701	157,436,815	9,457,517	5.30	
	OTHER PRODUCTION - WIND									
	DIGBY	12-2036	90 - S0.5 a	(3)	67,721,102	30,355,934	39,396,801	3,100,721	4.58	12.7
	NUTTBY	12-2035	90 - S0.5 a	(2)	111,163,131	59,566,442	53,819,951	4,580,296	4.12	11.8
	CANSO/SABLE	12-2039	90 - S0.5 a	(3)	12,399,704	4,488,546	8,283,148	534,382	4.31	15.5
	SOUTH CANOE	12-2040	90 - S0.5 a	(1)	98,031,286	33,630,847	65,380,751	3,962,466	4.04	16.5
	TUPPER/BEARHEAD	12-2035	90 - S0.5 a	(2)	24,785,573	13,165,184	12,116,101	1,031,094	4.16	11.8
	TOTAL OTHER PRODUCTION - WIND				314,100,795	141,206,954	178,996,752	13,208,959	4.21	
	TOTAL OTHER PRODUCTION PLANT				**492,589,726**	**184,208,655**	**336,433,567**	**22,666,476**	**4.60**	
	TRANSMISSION PLANT									
350.10	LAND RIGHTS - EASEMENTS		80 - R5	0	100,622,597	26,905,421	73,717,175	1,315,316	1.31	56.0
353.00	STATION EQUIPMENT		45 - R2.5	(20)	586,908,962	253,049,476	451,241,279	17,698,610	3.02	25.5
354.00	TOWERS AND FIXTURES		60 - S2.5	(40)	111,028,870	73,423,125	82,017,293	2,152,380	1.94	38.1
355.00	POLES AND FIXTURES		45 - R1.5	(60)	268,176,042	82,589,384	346,492,283	13,620,447	5.08	25.4
356.00	OVERHEAD CONDUCTORS AND DEVICES		45 - R3	(20)	178,454,463	75,534,094	138,611,261	5,546,910	3.11	25.0
357.00	UNDERGROUND CONDUIT		65 - S3	0	1,736,139	611,263	1,124,876	27,127	1.56	41.5
358.00	UNDERGROUND CONDUCTORS AND DEVICES		45 - S3	(10)	7,345,546	853,459	7,226,642	194,359	2.65	37.2
359.00	ROADS, TRAILS AND BRIDGES		60 - S3	0	344,183	110,123	234,060	6,260	1.82	37.4
	TOTAL TRANSMISSION PLANT				**1,254,616,801**	**513,076,344**	**1,100,664,869**	**40,561,409**	**3.23**	
	DISTRIBUTION PLANT									
360.10	LAND RIGHTS - EASEMENTS, SURVEYS AND CLEARING		65 - R5	0	118,136,716	15,711,852	102,424,864	1,829,066	1.55	56.0
361.00	STRUCTURES AND IMPROVEMENTS		55 - R3	(5)	2,418,694	750,104	1,789,525	40,916	1.69	43.7
362.00	STATION EQUIPMENT		55 - R1.5	(5)	74,535,144	64,521,947	13,739,954	501,585	0.67	27.4
362.10	SCADA EQUIPMENT		15 - S2.5	(5)	473,094	475,824	20,924	1,774	0.37	11.8
362.20	REMOTE MONITORING EQUIPMENT		15 - S2.5	(5)	393,349	388,219	24,797	2,108	0.54	11.8
362.30	STATION EQUIPMENT - MISCELLANEOUS		15 - S2.5	(5)	13,123,052	11,030,074	2,749,130	236,947	1.81	11.6
363.10	ENERGY STORAGE EQUIPMENT - EV CHARGERS		15 - S3	0	987,094	158,436	828,658	71,330	7.23	11.6
363.20	ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR		25 - S3	0	1,123,202	64,625	1,058,577	48,536	4.32	21.8
363.30	ENERGY STORAGE EQUIPMENT - BATTERIES		10 - S3	0	1,261,438	201,460	1,059,978	141,434	11.21	7.5
364.00	POLES, TOWERS AND FIXTURES		43 - R2	(35)	646,990,061	406,226,456	467,210,126	18,026,013	2.79	25.9
365.00	OVERHEAD CONDUCTORS AND DEVICES		42 - R2	(30)	329,509,672	144,738,996	283,623,577	11,693,563	3.55	24.3
366.00	UNDERGROUND CONDUIT		70 - S3	0	8,554,638	4,309,841	4,244,798	105,112	1.23	40.4
367.00	UNDERGROUND CONDUCTORS AND DEVICES		42 - R3	(25)	75,012,364	33,657,017	60,108,439	2,408,318	3.21	25.0
368.00	LINE TRANSFORMERS		35 - R1	(25)	555,455,934	237,671,905	456,648,012	23,881,410	4.30	19.1
369.00	SERVICES		48 - S2.5	(65)	149,613,065	134,202,103	112,659,454	3,886,471	2.60	29.0
370.00	METERS		20 - S2	(10)	6,155,844	6,077,871	693,557	40,535	0.66	17.1
370.10	METERS - AMI		18 - S2	(10)	96,761,787	18,747,008	87,690,959	7,299,324	7.54	12.0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		22 - R2.5	(15)	19,074,061	12,890,305	9,044,865	839,953	4.40	10.8
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20 - S2	(15)	38,107,176	15,677,772	28,145,481	3,257,809	8.55	8.6
	TOTAL DISTRIBUTION PLANT				**2,137,686,386**	**1,107,501,816**	**1,633,765,675**	**74,312,204**	**3.48**	
	GENERAL PLANT									
389.10	LAND RIGHTS - GENERAL PLANT		50 - R5	0	4,346,529	1,595,626	2,750,903	77,009	1.77	35.7
390.10	STRUCTURES AND IMPROVEMENTS		42 - R2.5	(10)	184,609,960	73,153,643	129,917,313	5,247,008	2.84	24.8
391.10	OFFICE FURNITURE AND EQUIPMENT		20 - SQ	0	2,218,574	1,108,351	1,110,223	110,705	5.00	10.0
	RESERVE VARIANCE AMORT - OFFICE FURNITURE AND EQUIPMENT					919,412 c	(919,412)	(183,882)		5.0 b
391.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE		5 - SQ	0	27,846,698	9,640,416	18,206,282	5,360,624	20.00	3.4
	RESERVE VARIANCE AMORT - COMPUTER HARDWARE					(416,440) c	416,440	83,288		5.0 b
391.32	OFFICE FURNITURE EQUIPMENT - COMPUTER SOFTWARE		10 - SQ	0	246,257,554	85,873,932	160,383,622	24,625,754	10.00	6.5
	RESERVE VARIANCE AMORT - COMPUTER SOFTWARE					(22,338,881) c	22,338,881	4,467,776		5.0 b
392.00	TRANSPORTATION EQUIPMENT		13 - R1	10	102,651,502	53,324,459	39,061,892	5,182,391	5.05	7.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	0	3,986,623	1,103,512	2,883,111	199,331	5.00	14.5
	RESERVE VARIANCE AMORT - TOOLS, SHOP AND GARAGE EQUIPMENT					(180,288) c	180,288	36,058		5.0 b
397.00	COMMUNICATION EQUIPMENT		22 - R2.5	(5)	91,516,693	49,199,545	46,892,983	3,162,847	3.46	14.8
397.10	COMMUNICATION EQUIPMENT - SCADA EQUIPMENT		19 - R2	(5)	28,577,987	10,319,624	19,687,262	2,863,731	10.02	6.9
397.20	REMOTE MONITORING EQUIPMENT		15 R3	0	3,488,768	2,207,852	1,280,916	117,761	3.38	10.9
398.00	MISCELLANEOUS EQUIPMENT		20 - SQ	0	42,982,053	22,611,639	20,370,414	2,122,241	5.00	9.6
	RESERVE VARIANCE AMORT - MISCELLANEOUS EQUIPMENT					(3,178,537) c	3,178,537	635,707		5.0 b
399.76	MISCELLANEOUS EQUIPMENT (KELLY ROCK)	12-2029	40 - R2	(5)	2,513,071	2,489,646	149,078	26,380	1.05	5.7

REDACTED (CONFIDENTIAL INFORMATION REMOVED)
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NOVA SCOTIA POWER, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2023

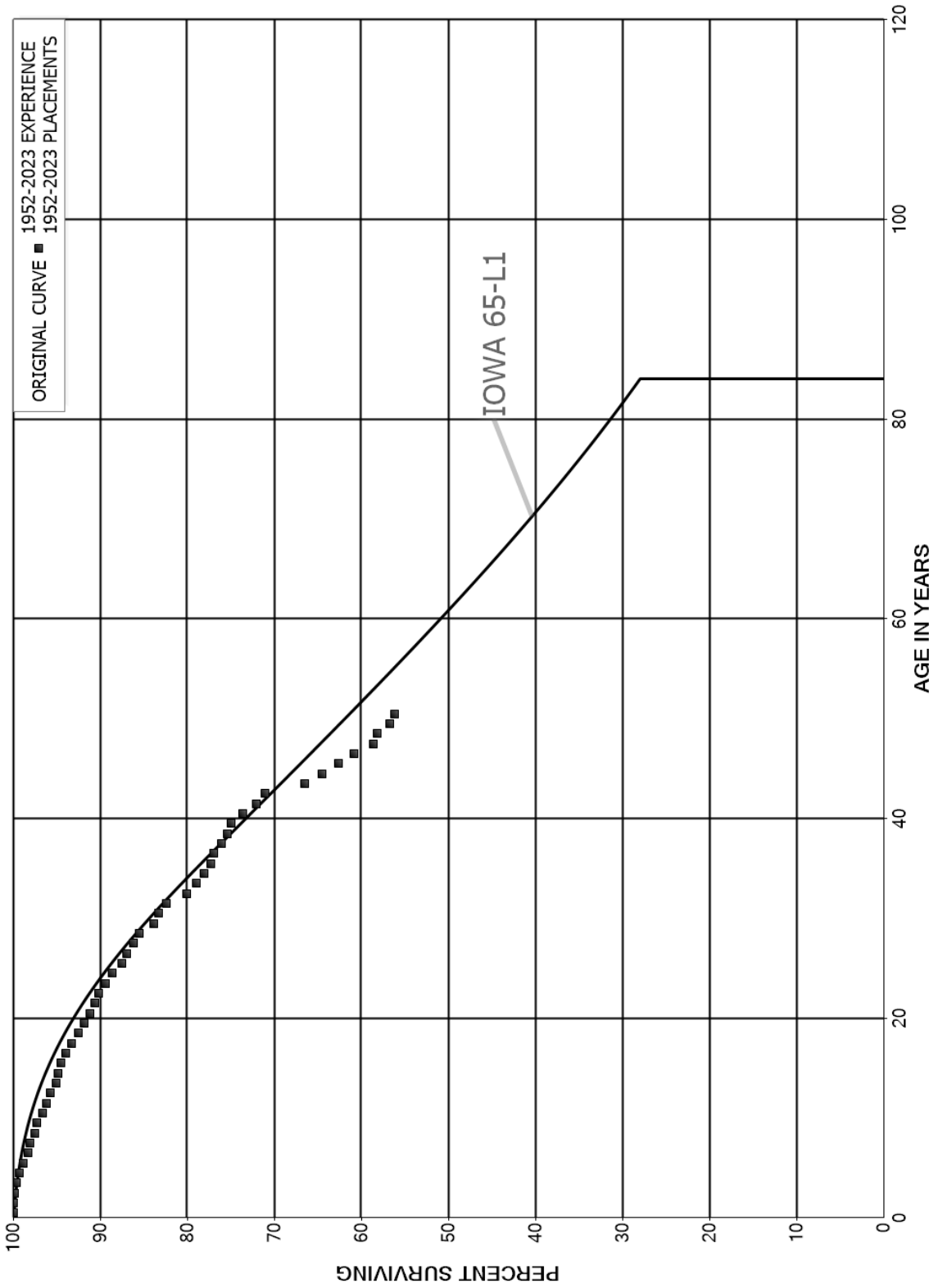
	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK RESERVE AS OF DECEMBER 31, 2023	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	TOTAL GENERAL PLANT				**740,996,013**	**287,433,514**	**467,888,732**	**54,134,729**	**7.31**	
	FULLY AMORTIZED GENERAL PLANT [d]									
391.10	OFFICE FURNITURE AND EQUIPMENT				7,251,565	7,251,565				
391.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				29,762,603	29,762,603				
391.32	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE				18,345,792	18,345,792				
393.00	STORES EQUIPMENT				472,905	472,905				
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				7,560,490	7,560,490				
395.00	LABORATORY EQUIPMENT				2,684,879	2,684,879				
398.00	MISCELLANEOUS EQUIPMENT				1,320,249	1,320,249				
	TOTAL FULLY AMORTIZED GENERAL PLANT				**67,398,483**	**67,398,483**				
	TOTAL DEPRECIABLE PLANT STUDIED				**7,925,859,562**	**3,516,988,310**	**5,951,553,663**	**385,175,074**	**4.86**	
	DEPRECIABLE PLANT NOT STUDIED									
	THERMAL PRODUCTION PLANT NOT STUDIED									
	GLACE BAY				-	72,934				
	WATER STREET				-	-				
	TOTAL STEAM PRODUCTION PLANT NOT STUDIED				-	72,934				
	HYDRAULIC PRODUCTION PLANT NOT STUDIED									
	ANNAPOLIS TIDAL				39,271,385	16,930,661				
	HARMONY (RETIRED)				-	15,635				
	ROSEWAY (RETIRED)				-	(1,223,840)				
	TOTAL HYDRAULIC PRODUCTION PLANT NOT STUDIED				39,271,385	15,722,456				
	WIND PRODUCTION PLANT NOT STUDIED									
	GRAND ETANG (RETIRED)				6,196	6,197				
	TOTAL WIND PRODUCTION PLANT NOT STUDIED				6,196	6,197				
	ARO COSTS				(12,291,457)	(19,119,247)				
	CAPITAL CONTRIBUTIONS				(155,427,722)	(154,748,262)				
	SITE RESTORATION ASSET				-	-				
	TOTAL DEPRECIABLE PLANT NOT STUDIED				**(128,441,598)**	**(158,065,921)**	**-**	**-**		
	TOTAL DEPRECIABLE PLANT				**7,797,417,965**	**3,358,922,389**	**5,951,553,663**	**385,175,074**		
	NONDEPRECIABLE PLANT									
	PURCHASE DIFFERENCE				2,334,555	-				
	NON-UTILITY PROPERTY				14,641,746	4,405,697				
	RESEARCH AND DEVELOPMENT				-	-				
	LAND - STEAM PRODUCTION				5,121,213	-				
	LAND - HYDRAULIC PRODUCTION				5,396,781	-				
	LAND - WIND PRODUCTION				39,000	-				
	LAND - OTHER PRODUCTION				7,629	-				
	LAND - TRANSMISSION				13,274,264	-				
	LAND - DISTRIBUTION				4,563,115	-				
	LAND - GENERAL				12,033,064	340,495				
	TOTAL NONDEPRECIABLE PLANT				**57,411,367**	**4,746,191**	**-**	**-**		
	TOTAL ELECTRIC PLANT				**7,854,829,331**	**3,363,668,580**	**5,951,553,663**	**385,175,074**		

Footnotes:
a Curve shown represents interim survivor curve.
b Special reserve variance amortization adjustment proposed. The reserve variance related to computer hardware will be amortized over a 5 year period rather than the account's remaining life.
c Amount shown represents the reserve variance related to computer hardware and software. The reserve variance is the difference between the theoretical reserve and the book reserve.
d Amounts shown are for vintages outside of the amortization period for each account. These amounts should be retired with the adoption of amortization accounting.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)
2026-2027 GRA Direct Evidence Appendix 8A Page 60 of 297

PART VII. SERVICE LIFE STATISTICS

NOVA SCOTIA POWER, INC.
ACCOUNT 310.99 STEAM PRODUCTION PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2023 EXPERIENCE BAND 1952-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,944,879,584	360,688	0.0001	0.9999	100.00
0.5	2,866,629,156	515,400	0.0002	0.9998	99.99
1.5	2,892,678,936	2,796,179	0.0010	0.9990	99.97
2.5	2,835,740,334	7,401,797	0.0026	0.9974	99.87
3.5	2,788,801,181	9,271,966	0.0033	0.9967	99.61
4.5	2,717,206,396	11,903,341	0.0044	0.9956	99.28
5.5	2,639,288,317	13,878,633	0.0053	0.9947	98.85
6.5	2,562,852,896	8,231,246	0.0032	0.9968	98.33
7.5	2,483,728,512	12,132,935	0.0049	0.9951	98.01
8.5	2,402,972,207	6,912,976	0.0029	0.9971	97.53
9.5	2,347,853,123	15,140,878	0.0064	0.9936	97.25
10.5	2,198,662,933	9,701,271	0.0044	0.9956	96.62
11.5	1,974,941,348	8,958,472	0.0045	0.9955	96.20
12.5	1,921,816,197	13,359,832	0.0070	0.9930	95.76
13.5	1,832,261,262	5,295,707	0.0029	0.9971	95.10
14.5	1,756,702,483	6,442,972	0.0037	0.9963	94.82
15.5	1,713,140,157	8,843,579	0.0052	0.9948	94.47
16.5	1,678,936,584	12,459,278	0.0074	0.9926	93.99
17.5	1,641,462,860	12,938,213	0.0079	0.9921	93.29
18.5	1,558,725,696	13,004,099	0.0083	0.9917	92.55
19.5	1,507,364,788	10,649,346	0.0071	0.9929	91.78
20.5	1,471,918,613	8,772,664	0.0060	0.9940	91.13
21.5	1,433,270,776	5,954,813	0.0042	0.9958	90.59
22.5	1,396,412,811	12,358,678	0.0089	0.9911	90.21
23.5	1,345,037,135	11,831,162	0.0088	0.9912	89.41
24.5	1,315,184,241	16,190,402	0.0123	0.9877	88.63
25.5	1,288,223,219	8,030,209	0.0062	0.9938	87.54
26.5	1,263,257,895	11,724,458	0.0093	0.9907	86.99
27.5	1,247,051,301	10,512,309	0.0084	0.9916	86.18
28.5	1,229,633,295	23,951,348	0.0195	0.9805	85.46
29.5	833,382,290	4,582,302	0.0055	0.9945	83.79
30.5	826,721,526	9,746,729	0.0118	0.9882	83.33
31.5	593,160,884	16,246,408	0.0274	0.9726	82.35
32.5	574,440,126	8,289,539	0.0144	0.9856	80.09
33.5	564,417,444	6,433,333	0.0114	0.9886	78.94
34.5	552,312,364	5,475,120	0.0099	0.9901	78.04
35.5	462,188,376	2,043,388	0.0044	0.9956	77.26
36.5	453,903,454	5,134,232	0.0113	0.9887	76.92
37.5	447,748,829	3,587,292	0.0080	0.9920	76.05
38.5	354,265,200	2,417,180	0.0068	0.9932	75.44

NOVA SCOTIA POWER, INC.

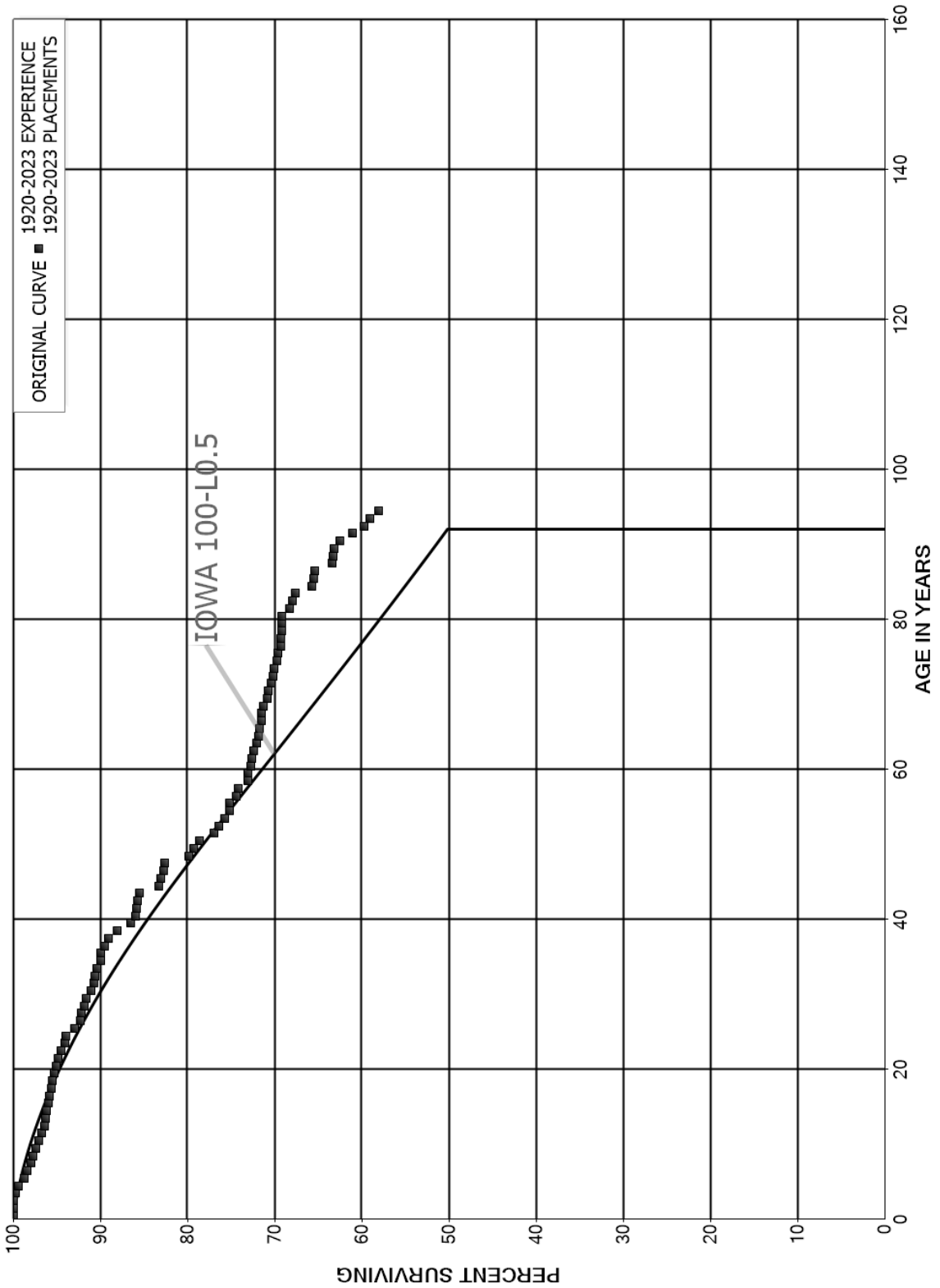
ACCOUNT 310.99 STEAM PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2023 EXPERIENCE BAND 1952-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1920-2023

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

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1920-2023

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

NOVA SCOTIA POWER, INC.

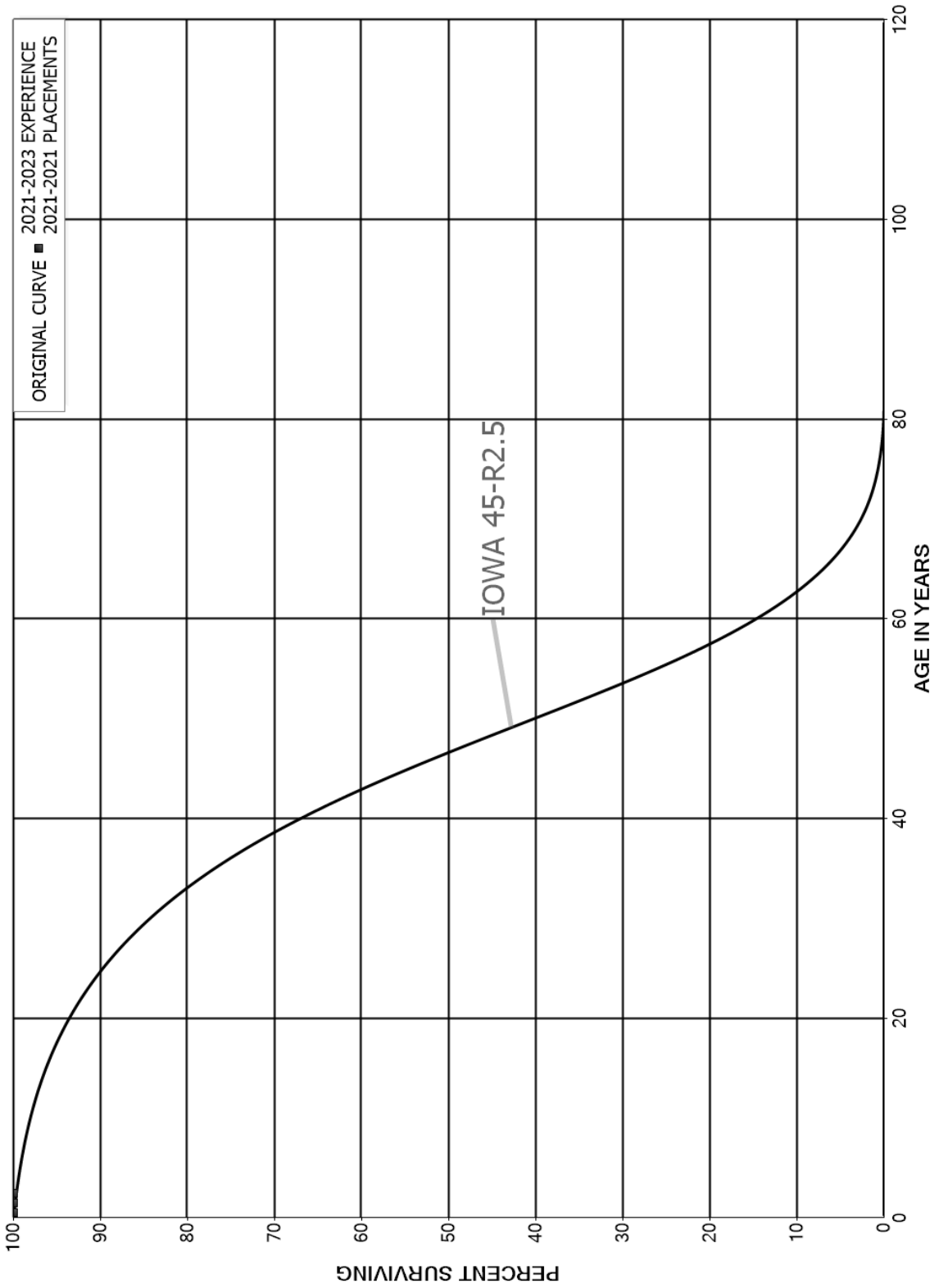
ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1920-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 340.96 SOLAR - SMARTGRID
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

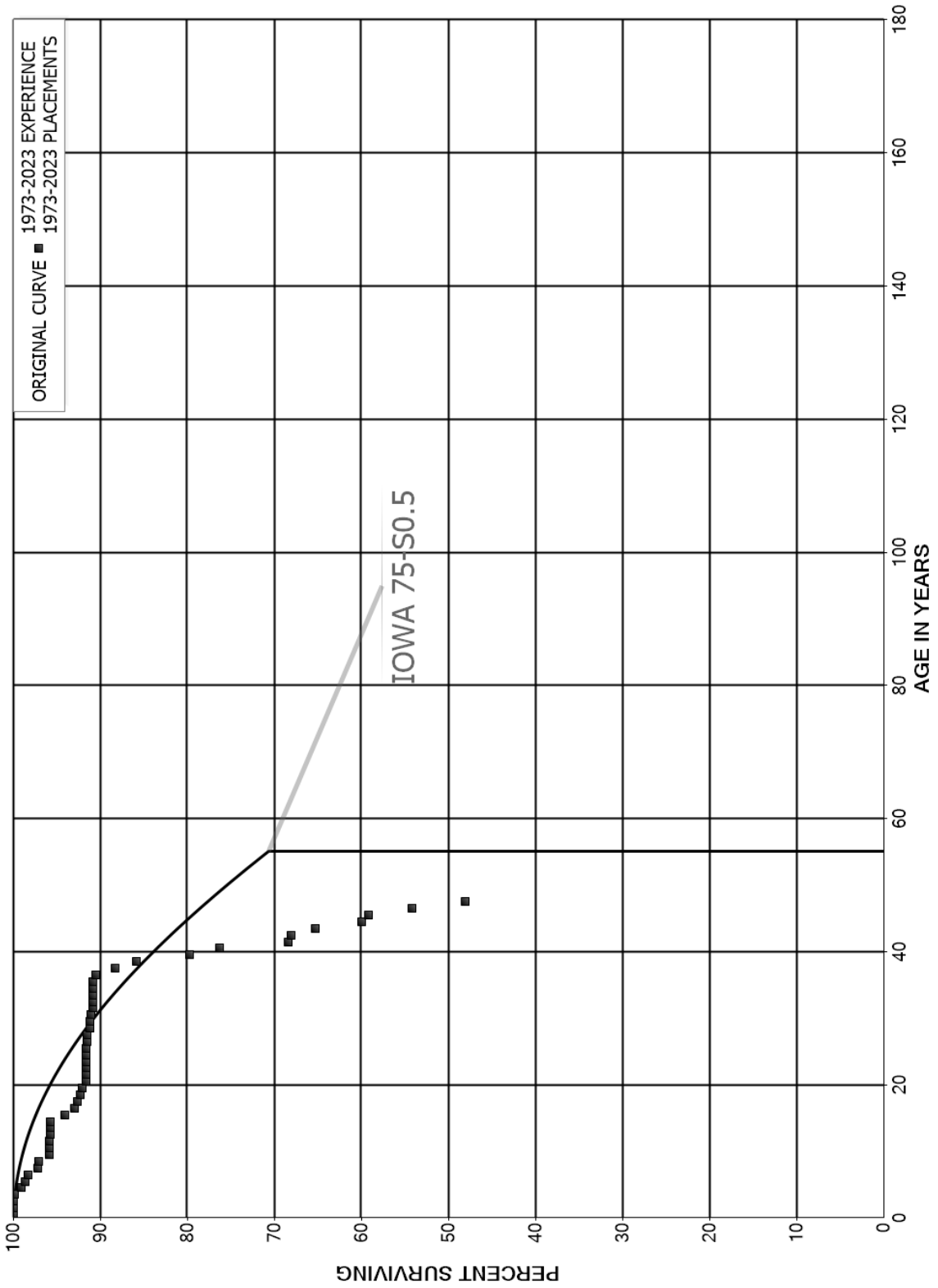
ACCOUNT 340.96 SOLAR - SMARTGRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2021-2021 EXPERIENCE BAND 2021-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,055,236		0.0000	1.0000	100.00
0.5	1,055,236		0.0000	1.0000	100.00
1.5	1,055,236		0.0000	1.0000	100.00
2.5					100.00

NOVA SCOTIA POWER, INC.
ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2023 EXPERIENCE BAND 1973-2023

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

NOVA SCOTIA POWER, INC.

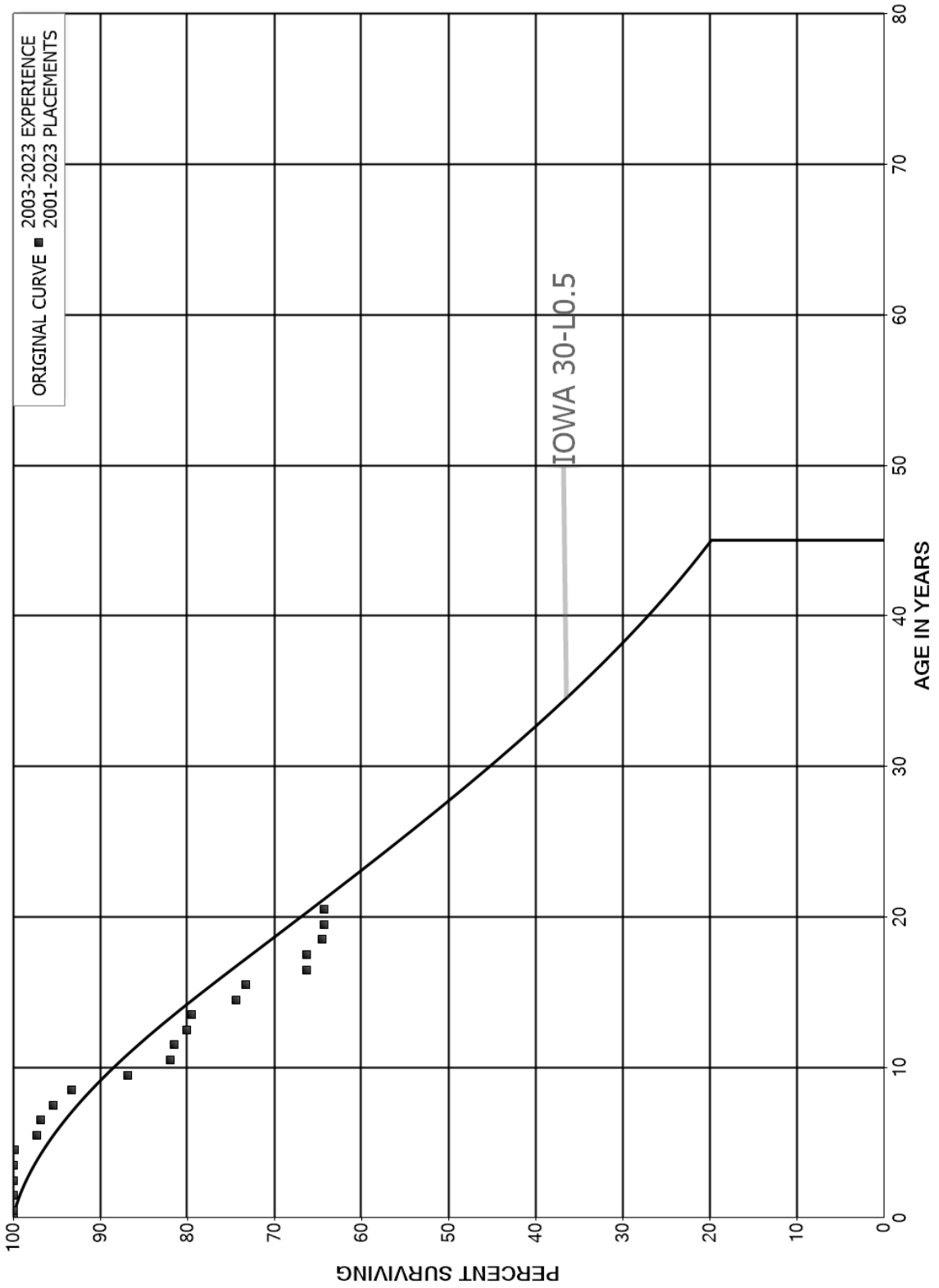
ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2023 EXPERIENCE BAND 1973-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

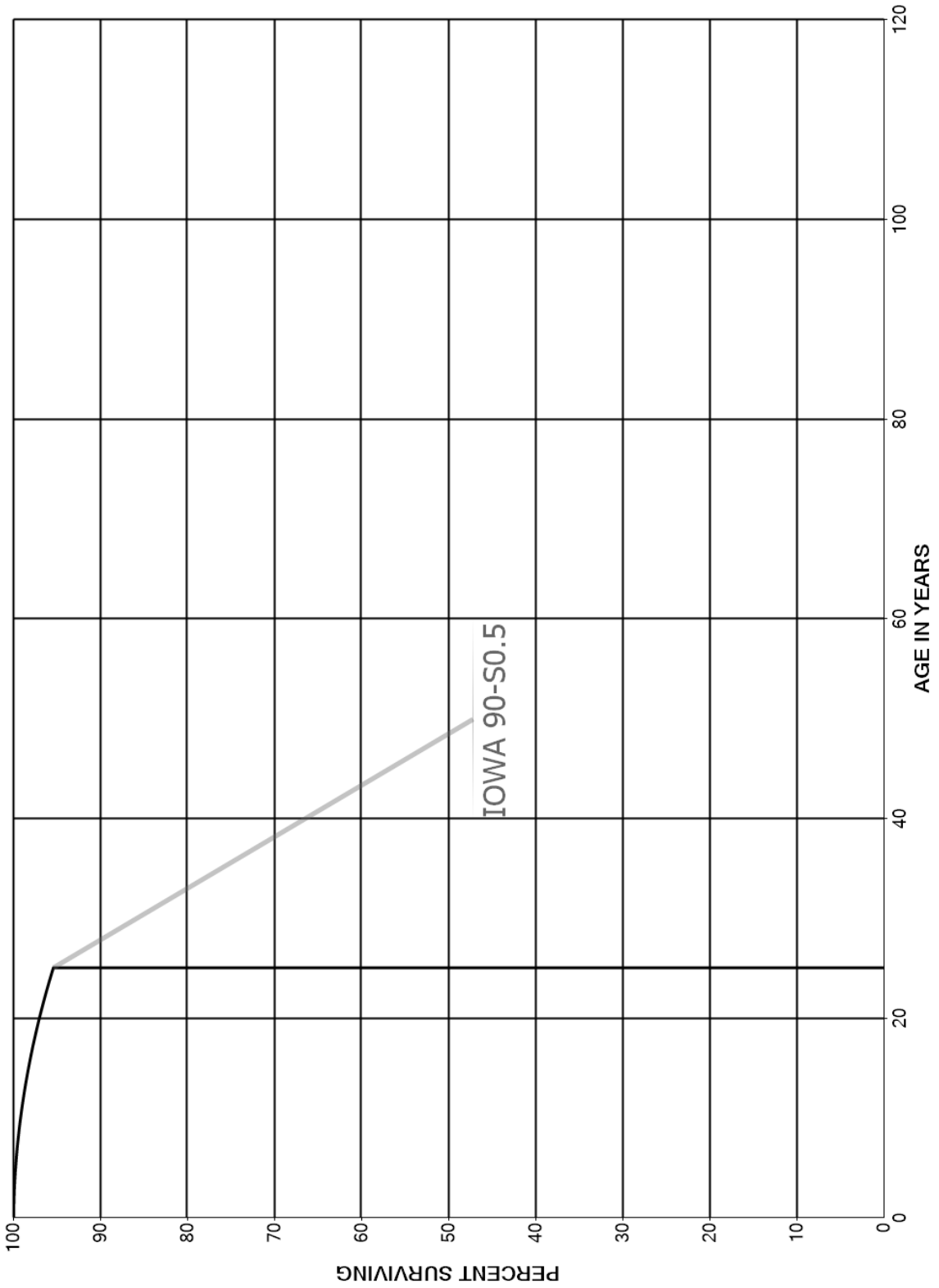
ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

ORIGINAL LIFE TABLE

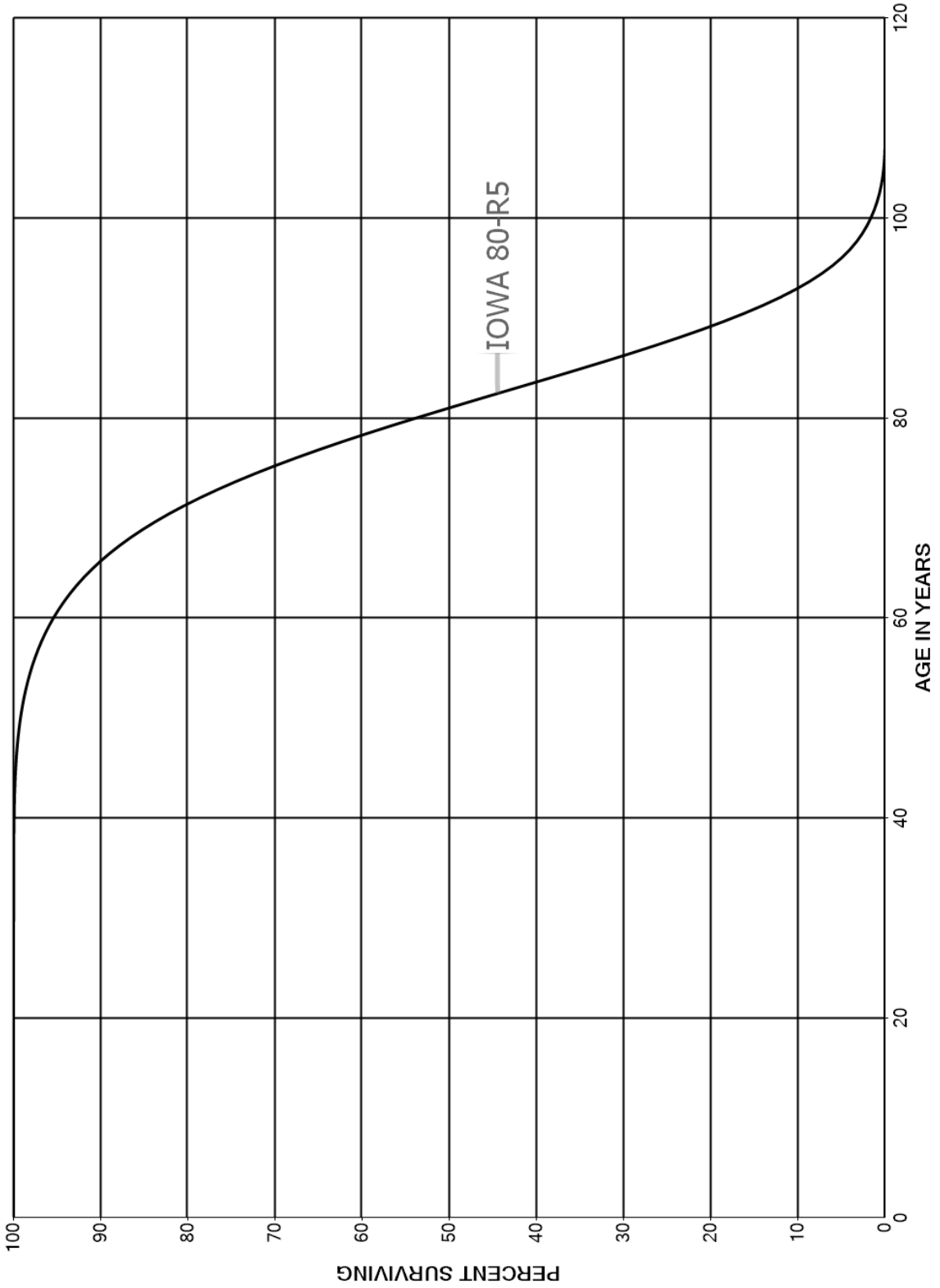
PLACEMENT BAND 2001-2023 EXPERIENCE BAND 2003-2023

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

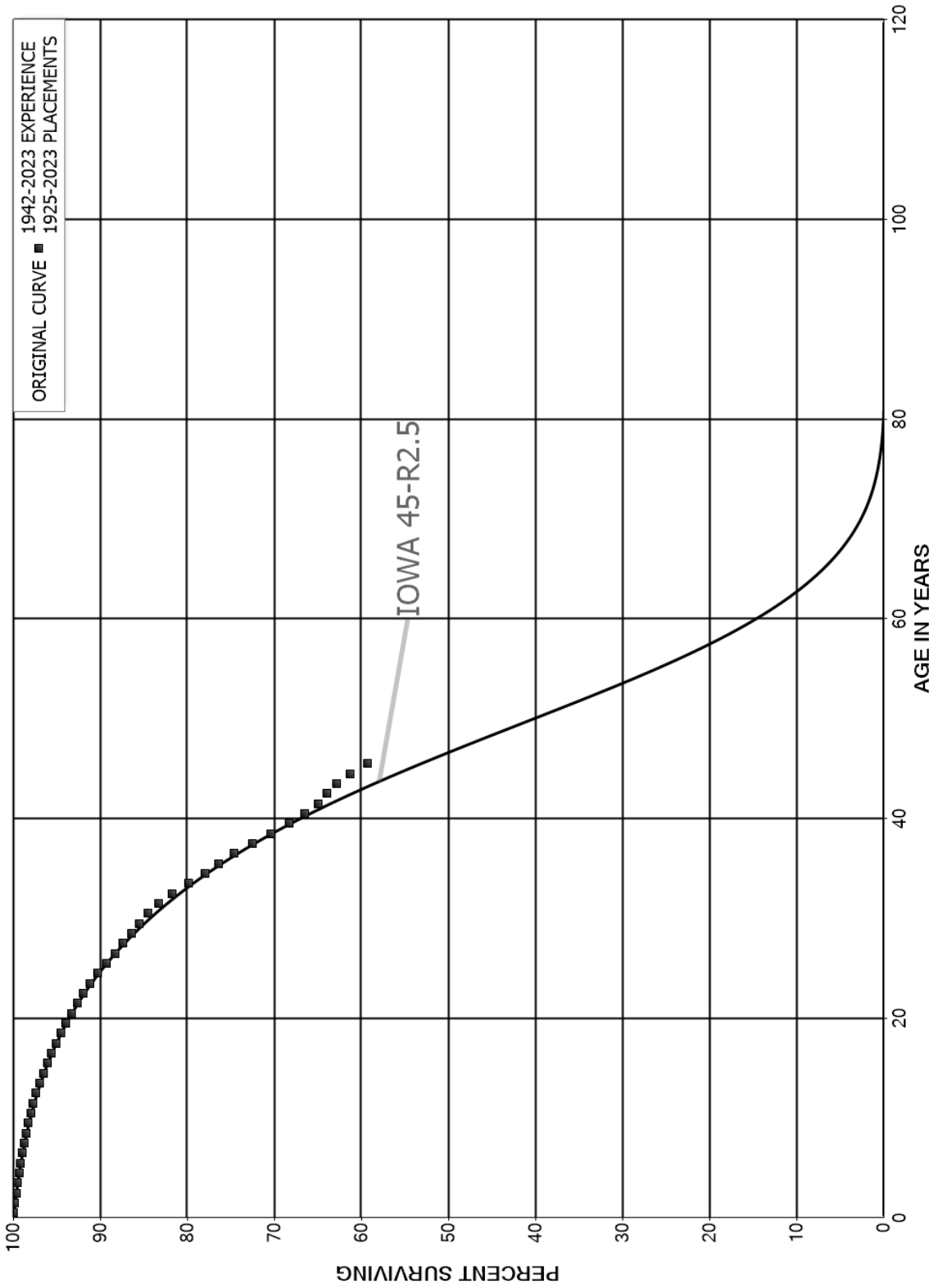
NOVA SCOTIA POWER, INC.
ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 350.10 LAND RIGHTS - EASEMENTS
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.

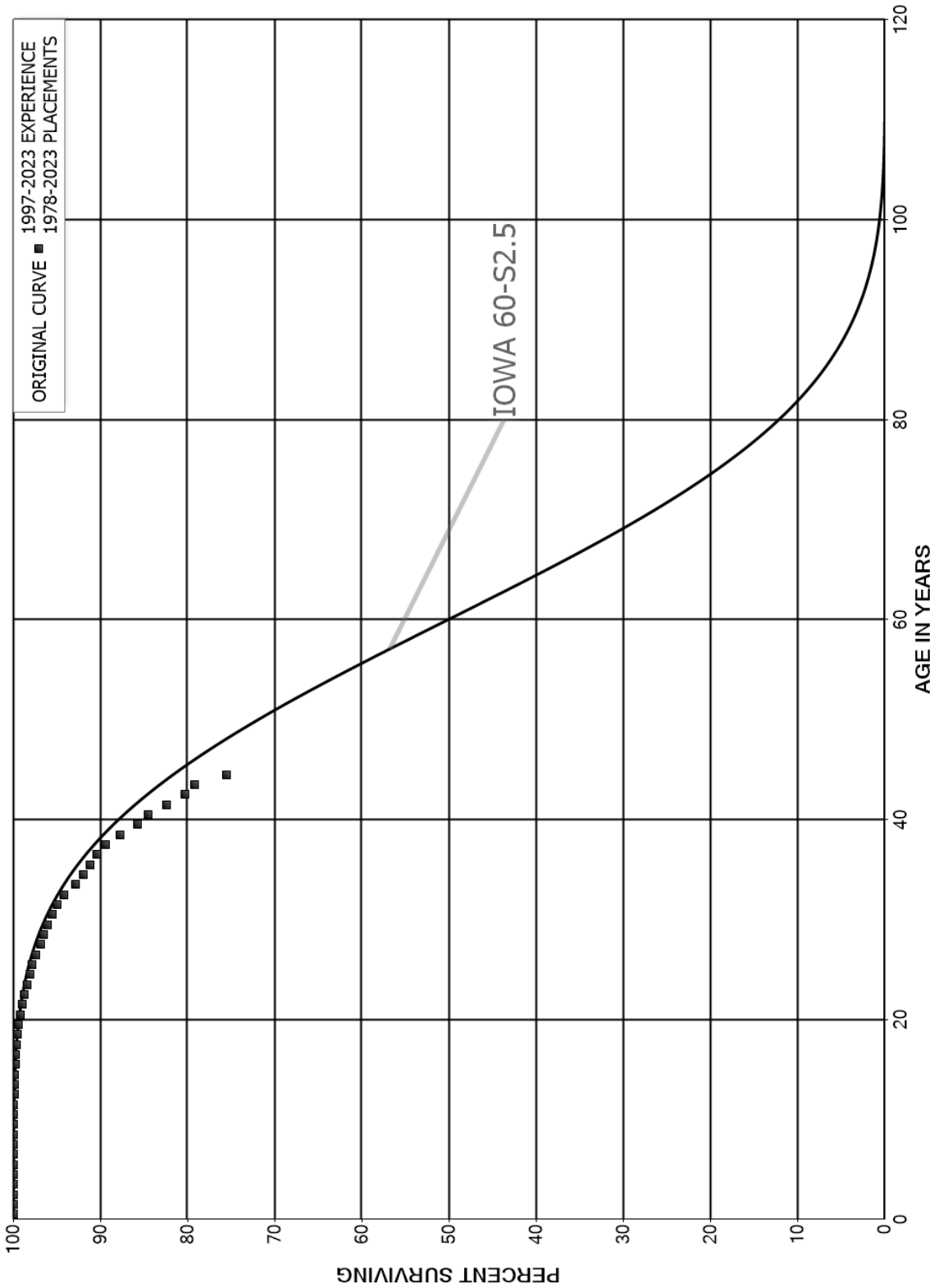
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2023 EXPERIENCE BAND 1997-2023

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

NOVA SCOTIA POWER, INC.

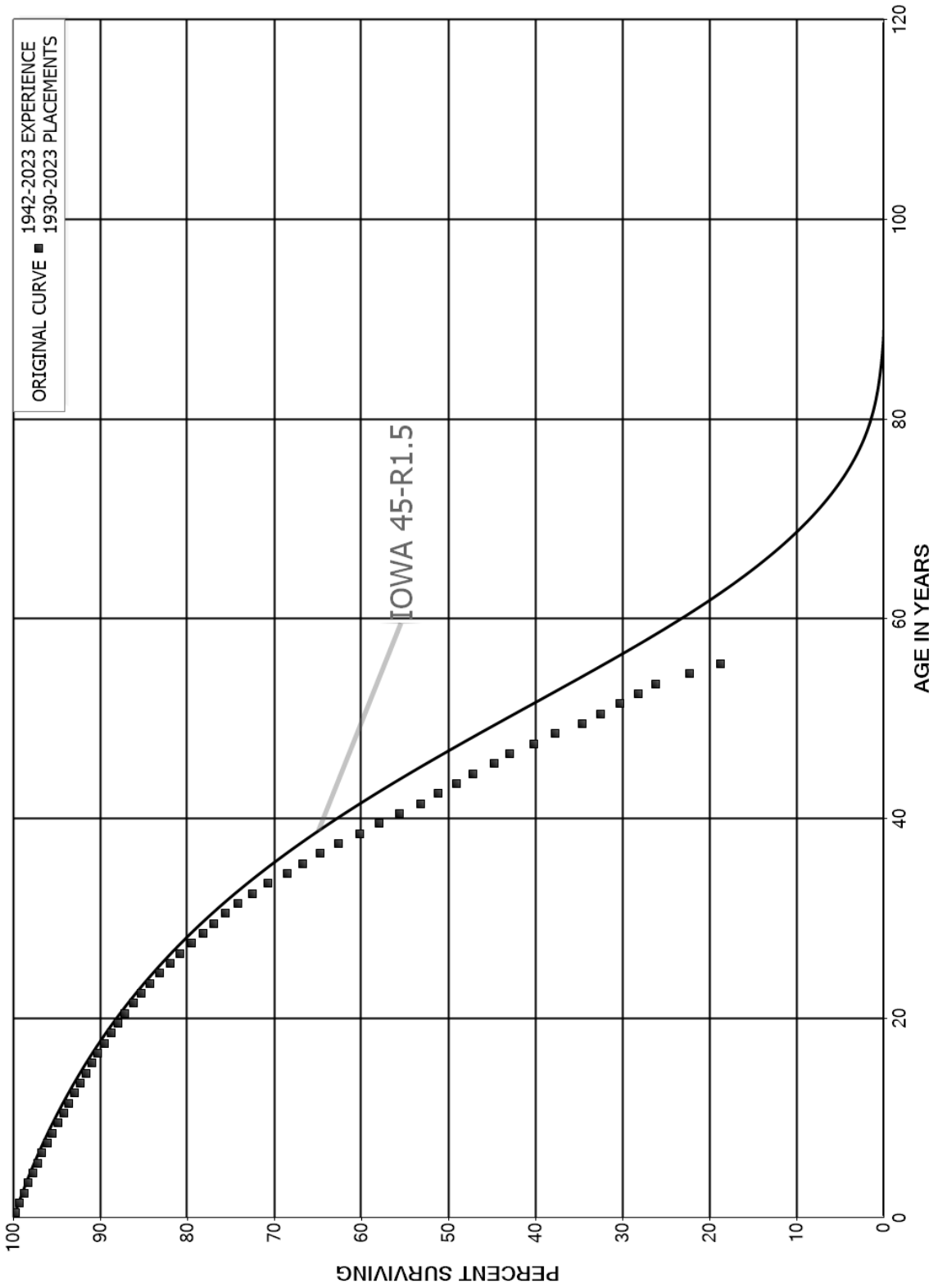
ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2023 EXPERIENCE BAND 1997-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.

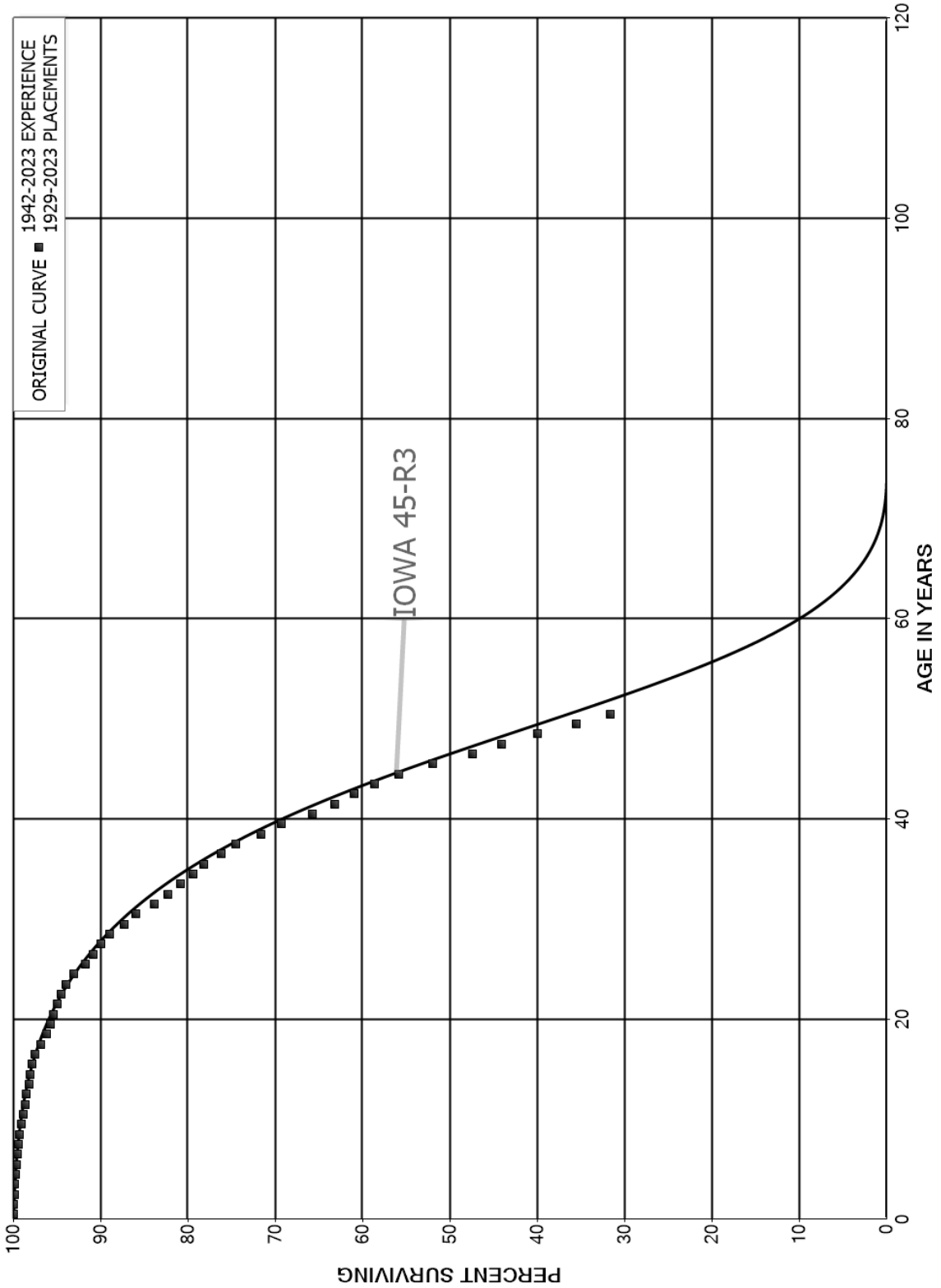
ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2023 EXPERIENCE BAND 1942-2023

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

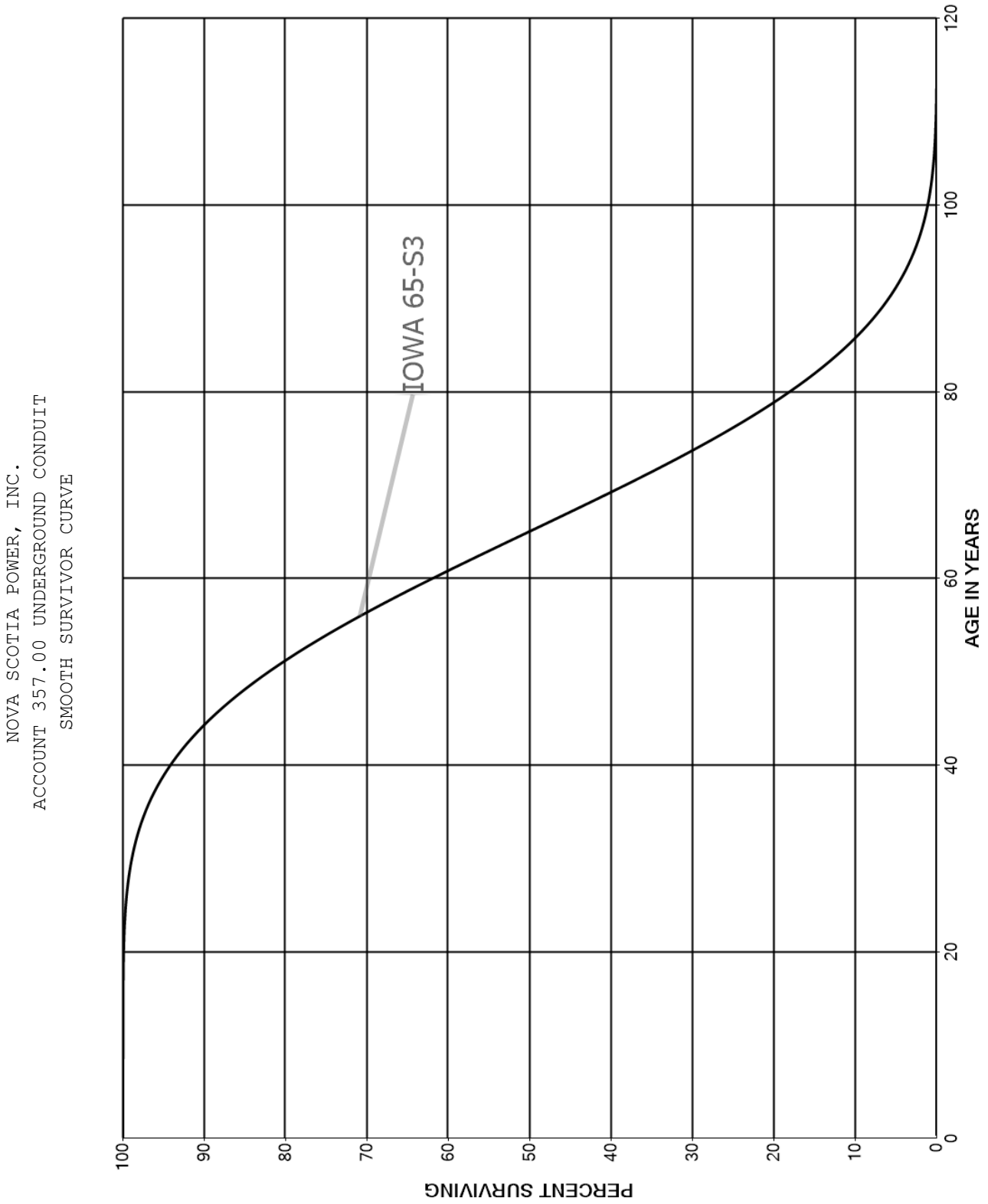
NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

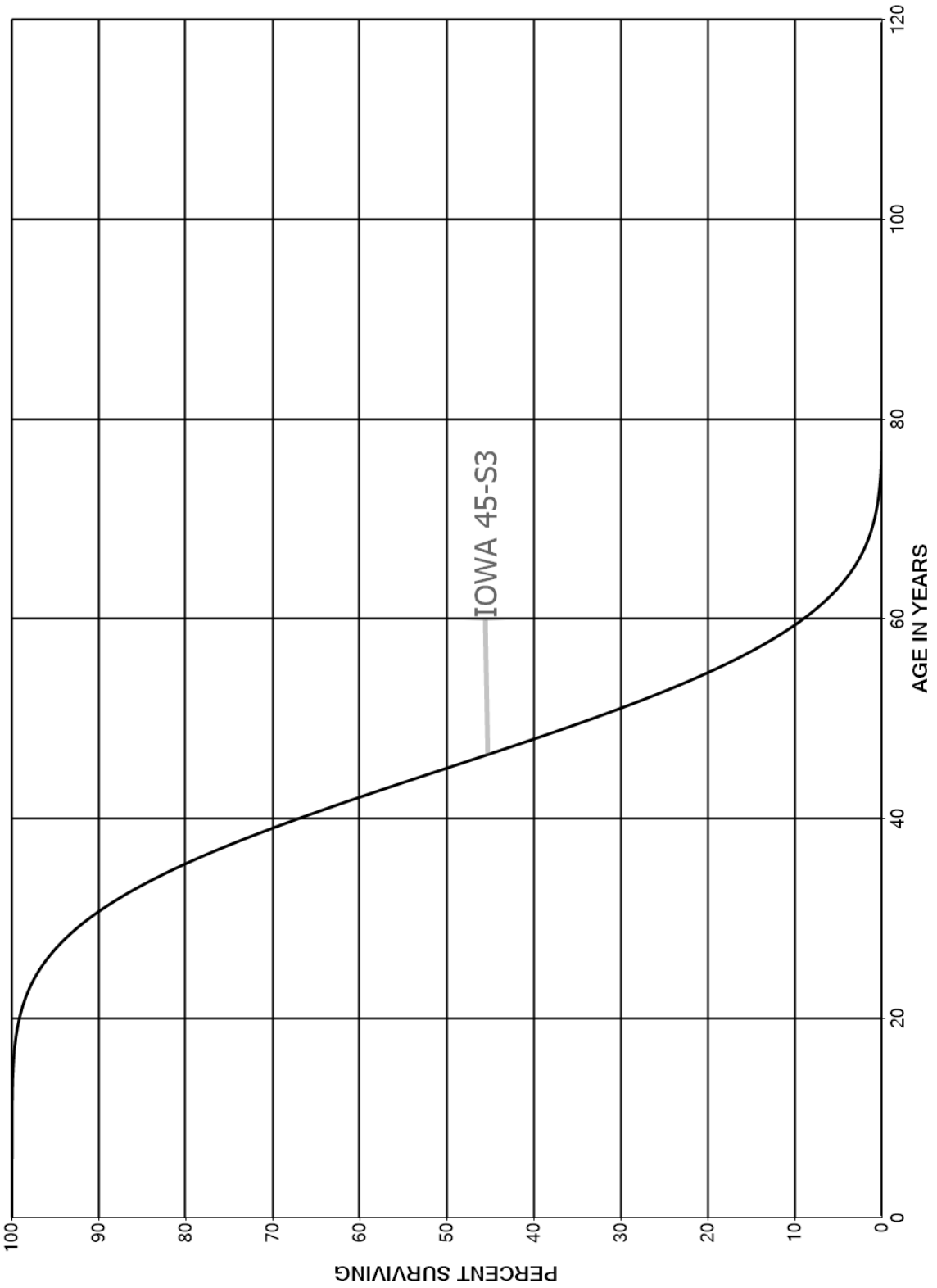
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023 EXPERIENCE BAND 1942-2023

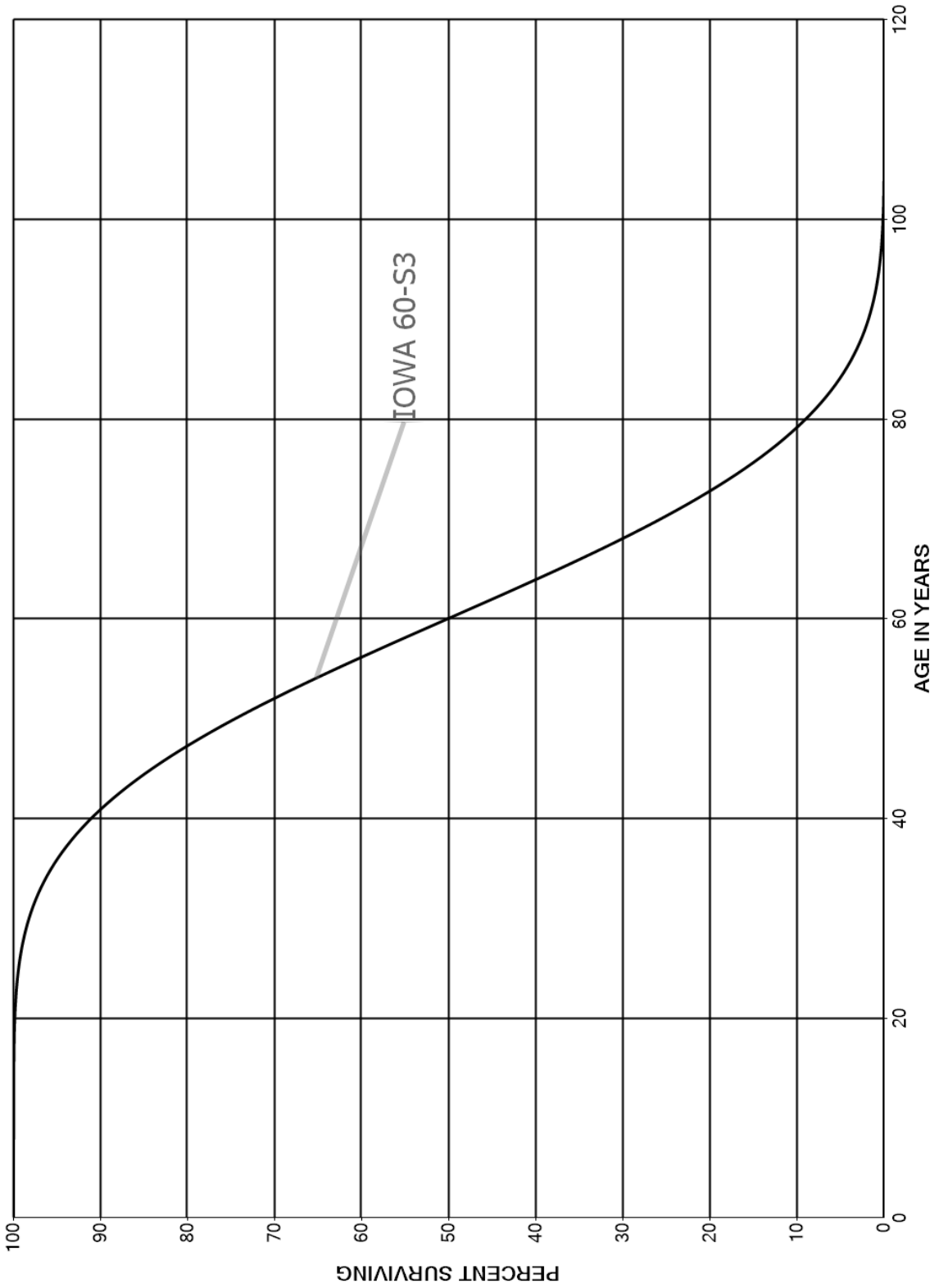
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,558,922	1,125,568	0.0522	0.9478	69.29
40.5	19,839,547	755,743	0.0381	0.9619	65.67
41.5	17,663,589	635,157	0.0360	0.9640	63.17
42.5	15,643,909	595,717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


NOVA SCOTIA POWER, INC.
ACCOUNT 357.00 UNDERGROUND CONDUIT
SMOOTH SURVIVOR CURVE
IOWA 65-S3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120

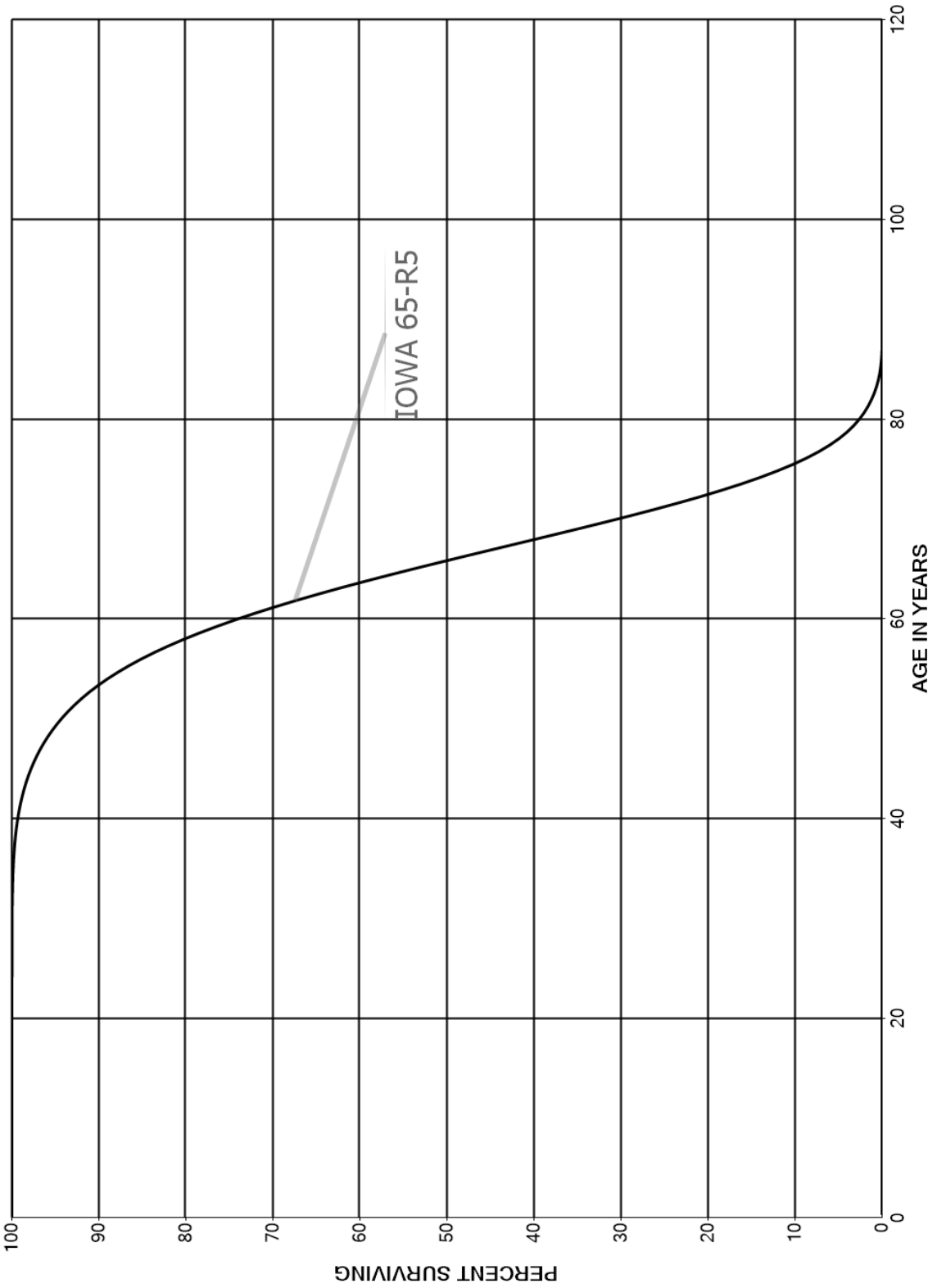
NOVA SCOTIA POWER, INC.
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
SMOOTH SURVIVOR CURVE



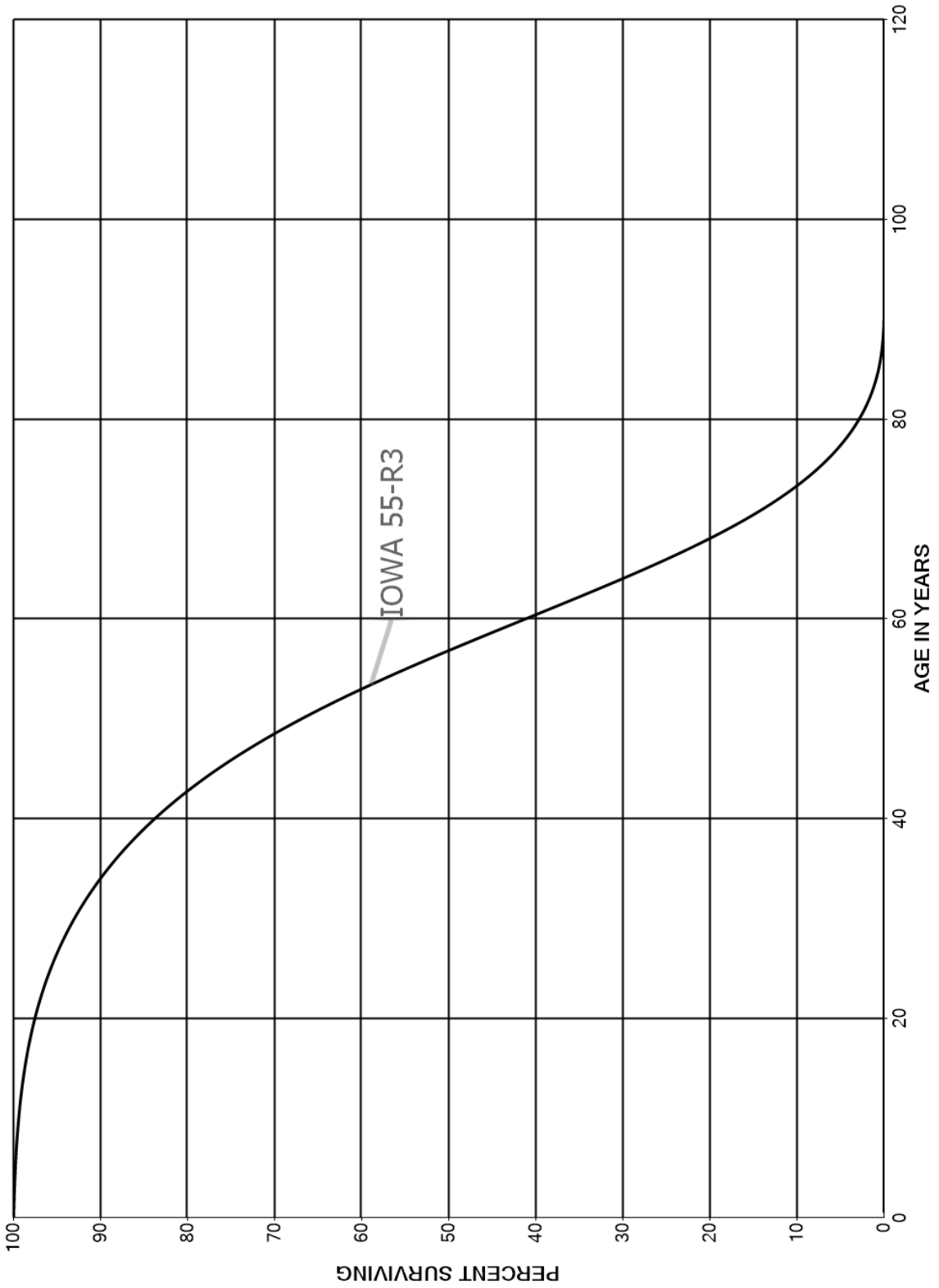
NOVA SCOTIA POWER, INC.
ACCOUNT 359.00 ROADS, TRAILS AND BRIDGES
SMOOTH SURVIVOR CURVE



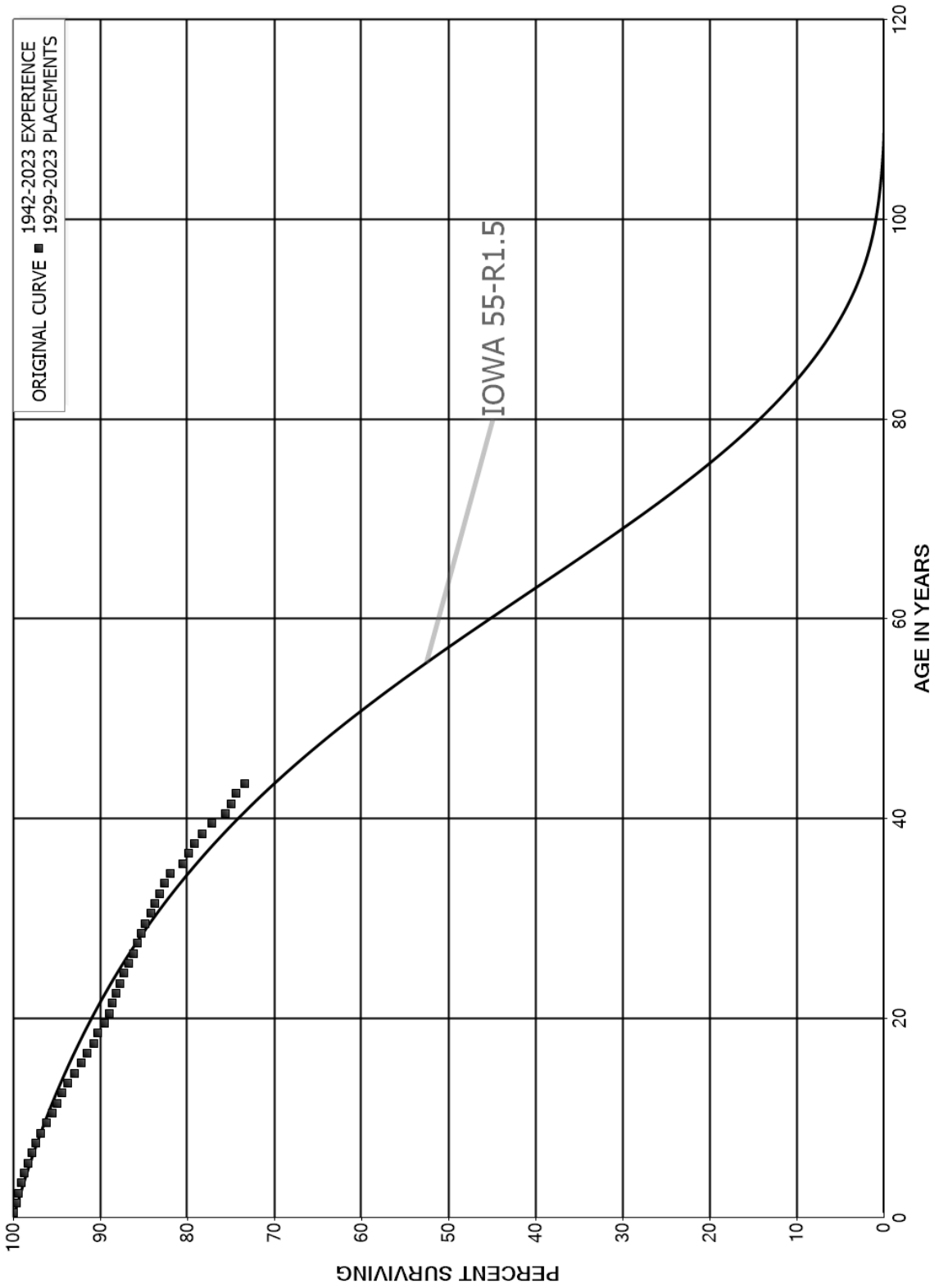
NOVA SCOTIA POWER, INC.
ACCOUNT 360.10 LAND RIGHTS - EASEMENTS, SURVEYS & CLEARING
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2023 EXPERIENCE BAND 1942-2023

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

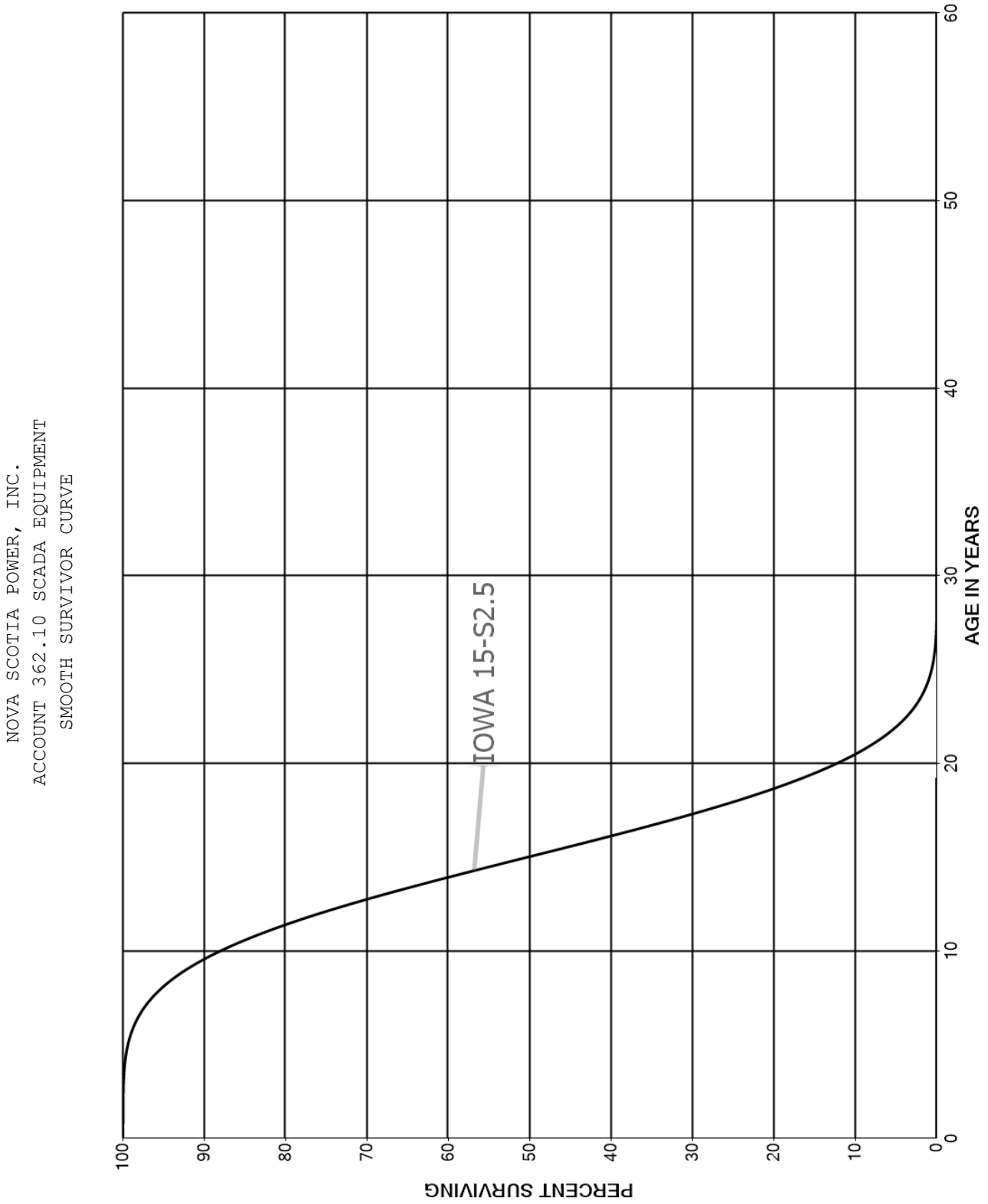
NOVA SCOTIA POWER, INC.

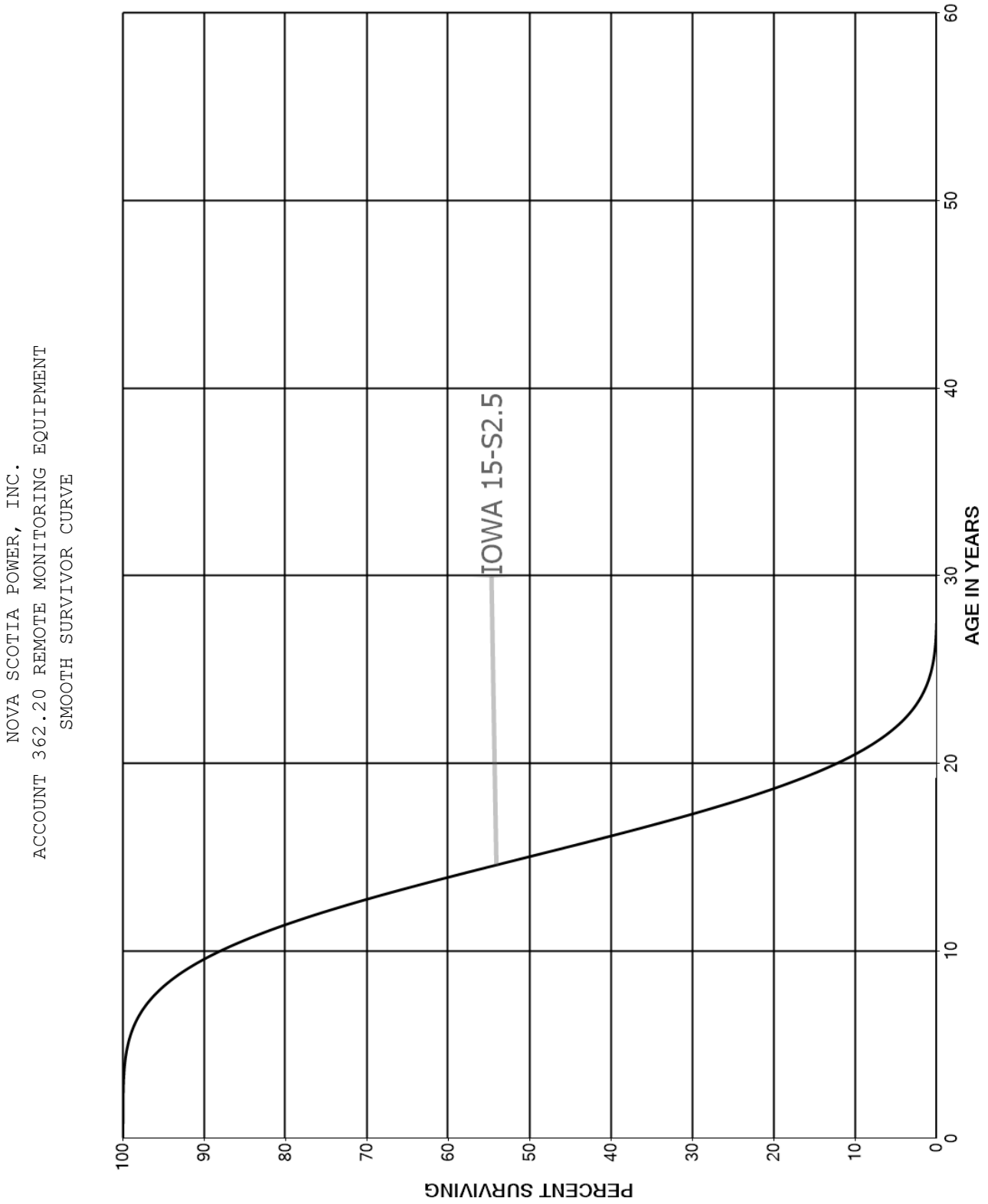
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

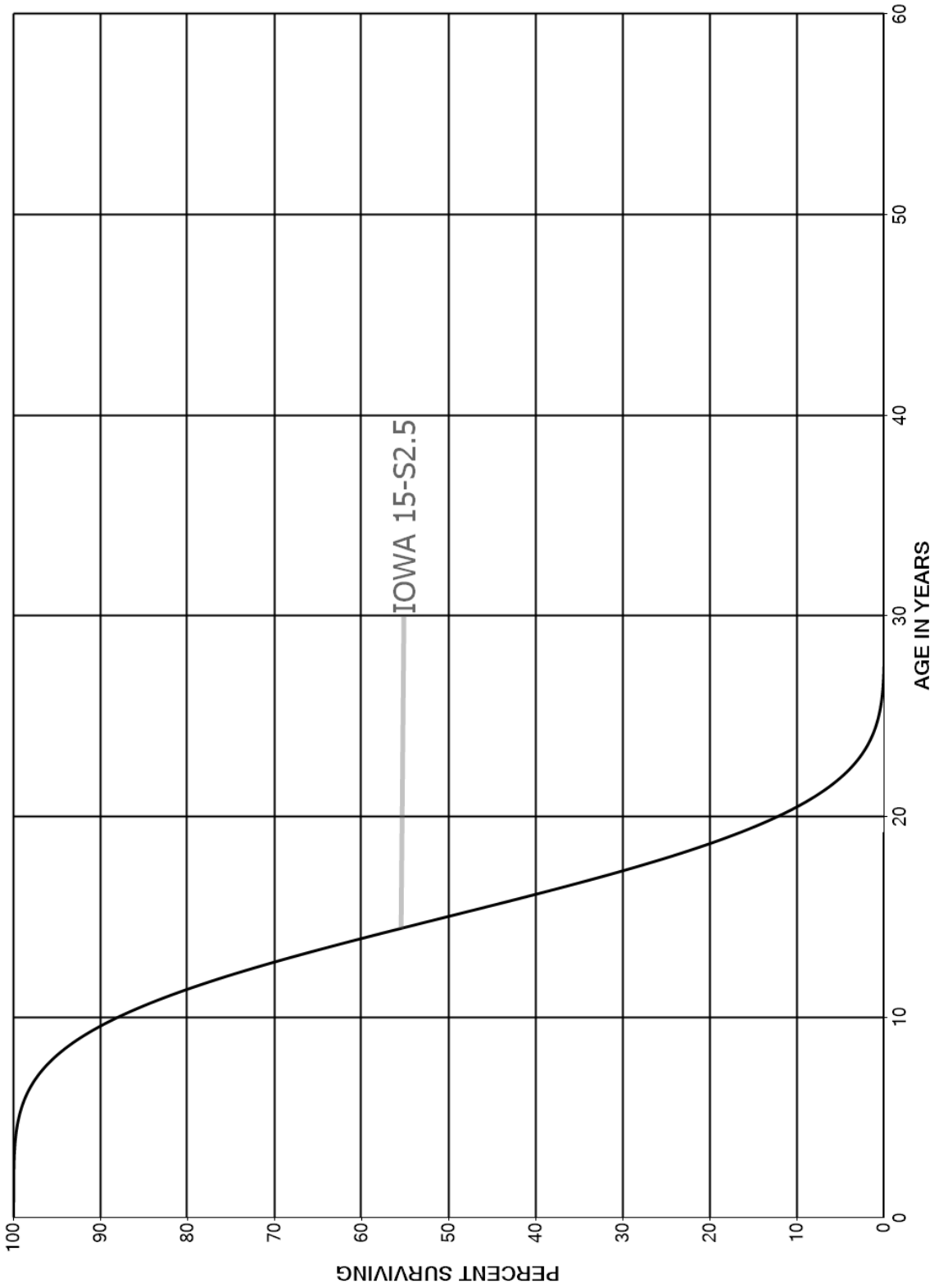
PLACEMENT BAND 1929-2023 EXPERIENCE BAND 1942-2023

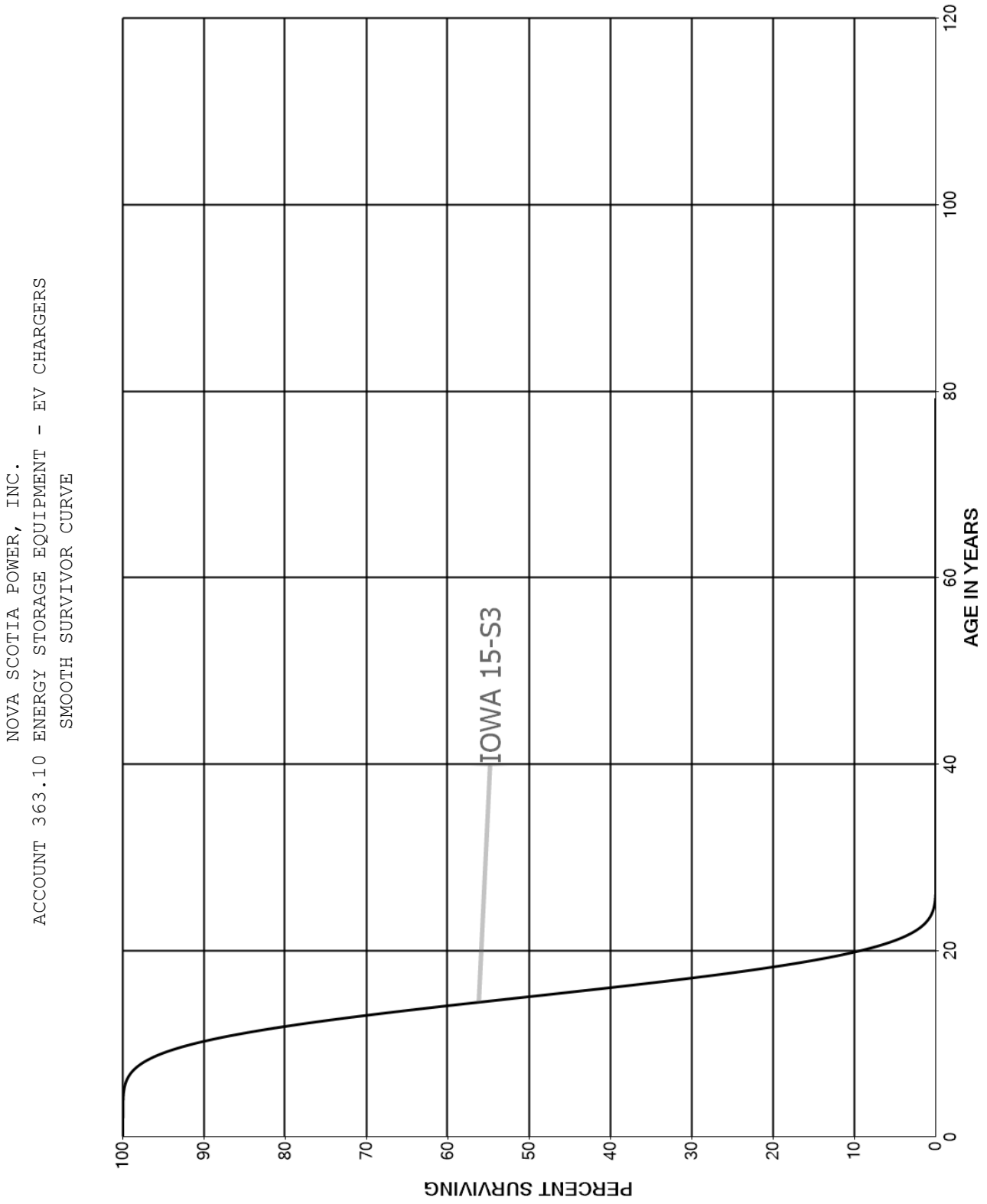
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,316,782	697,885	0.0203	0.9797	77.17
40.5	32,198,003	294,374	0.0091	0.9909	75.60
41.5	30,434,149	226,745	0.0075	0.9925	74.91
42.5	29,987,191	379,580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


NOVA SCOTIA POWER, INC.
ACCOUNT 362.10 SCADA EQUIPMENT
SMOOTH SURVIVOR CURVE
IOWA 15-S2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
10
20
30
40
50
60

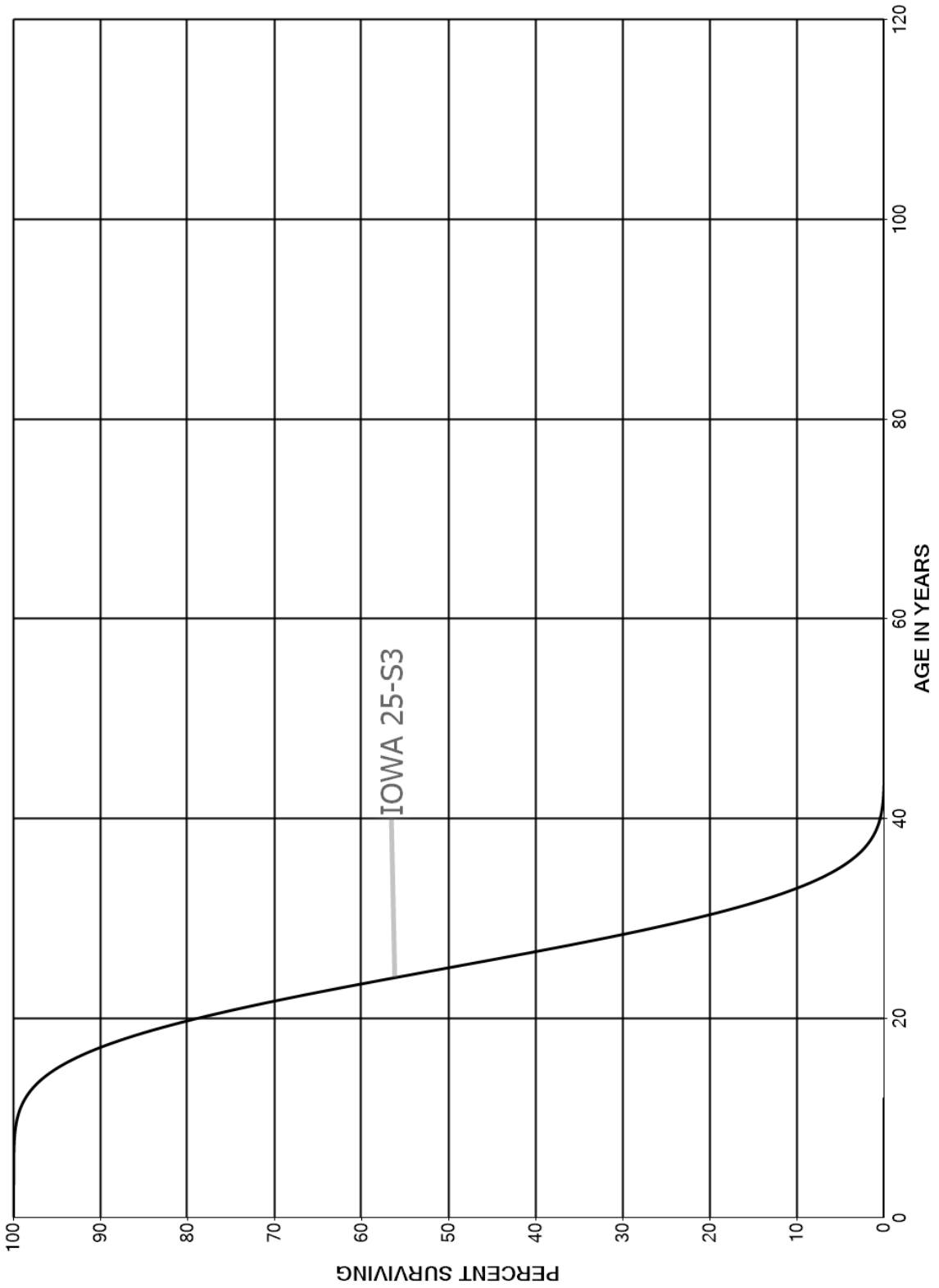

NOVA SCOTIA POWER, INC.
ACCOUNT 362.20 REMOTE MONITORING EQUIPMENT
SMOOTH SURVIVOR CURVE
IOWA 15-S2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
10
20
30
40
50
60

NOVA SCOTIA POWER, INC.
ACCOUNT 362.30 STATION EQUIPMENT - MISCELLANEOUS
SMOOTH SURVIVOR CURVE

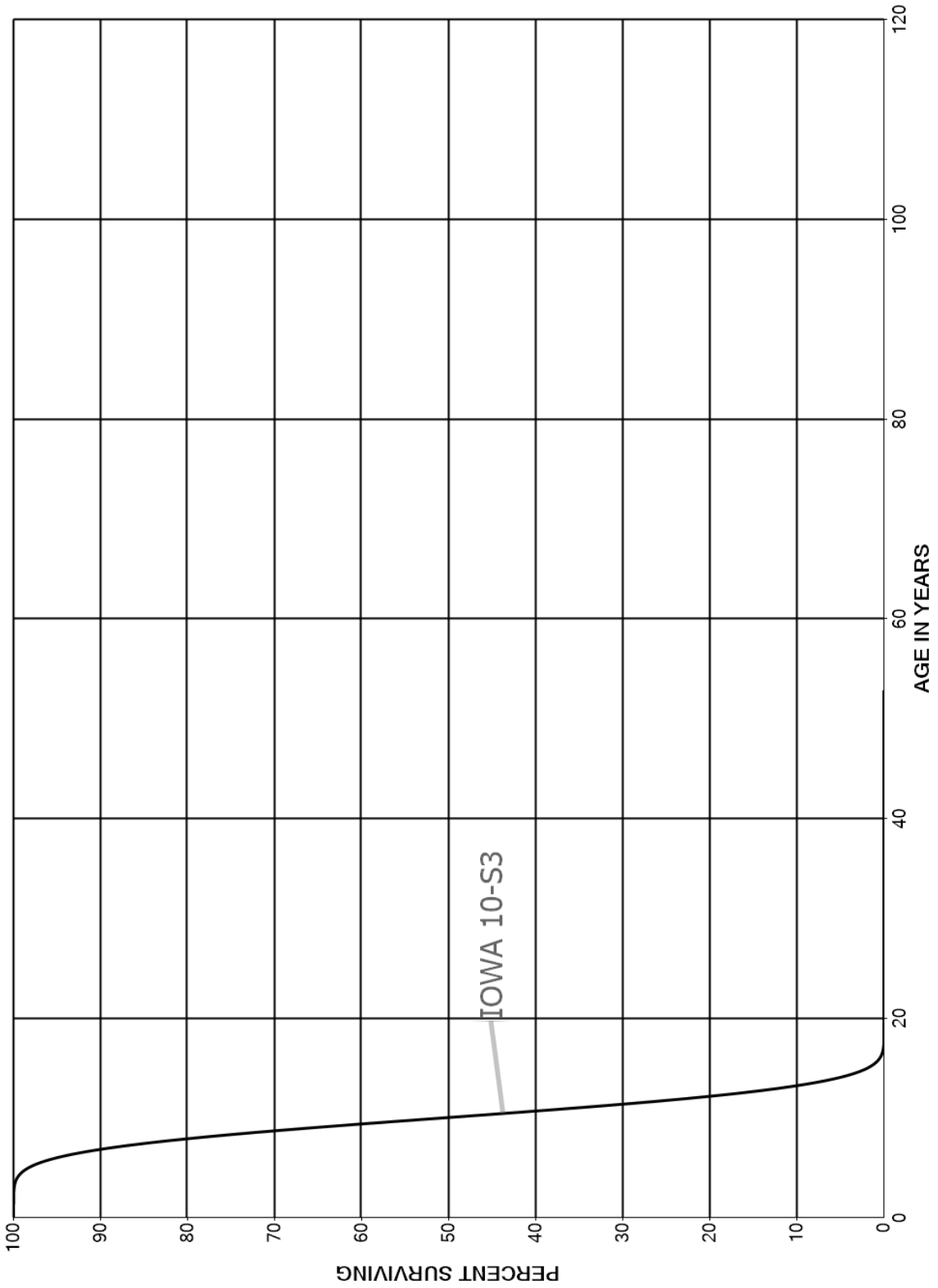



NOVA SCOTIA POWER, INC.
ACCOUNT 363.10 ENERGY STORAGE EQUIPMENT - EV CHARGERS
SMOOTH SURVIVOR CURVE
IOWA 15-S3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120

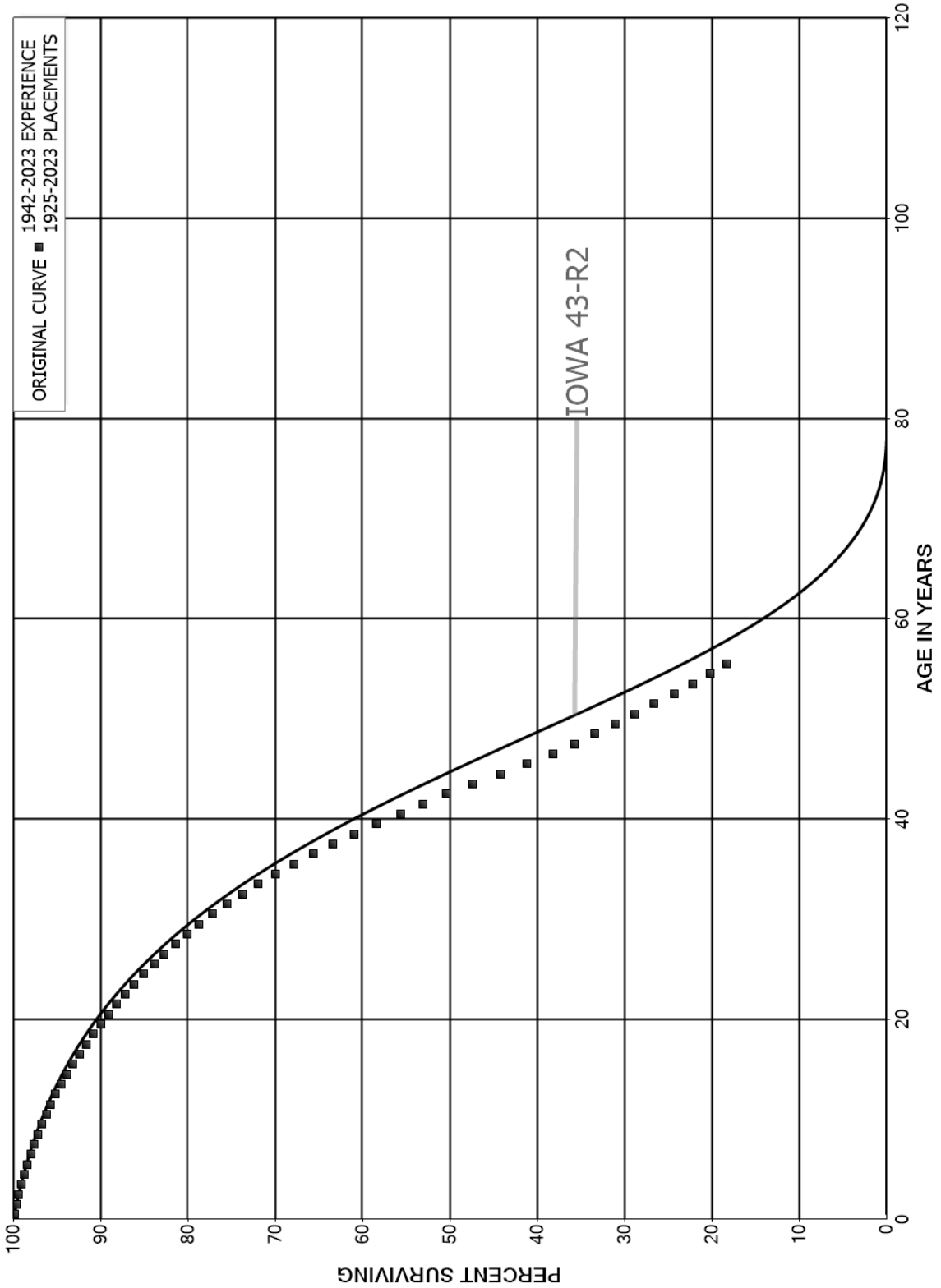
NOVA SCOTIA POWER, INC.
ACCOUNT 363.20 ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 363.30 ENERGY STORAGE EQUIPMENT - BATTERIES
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.

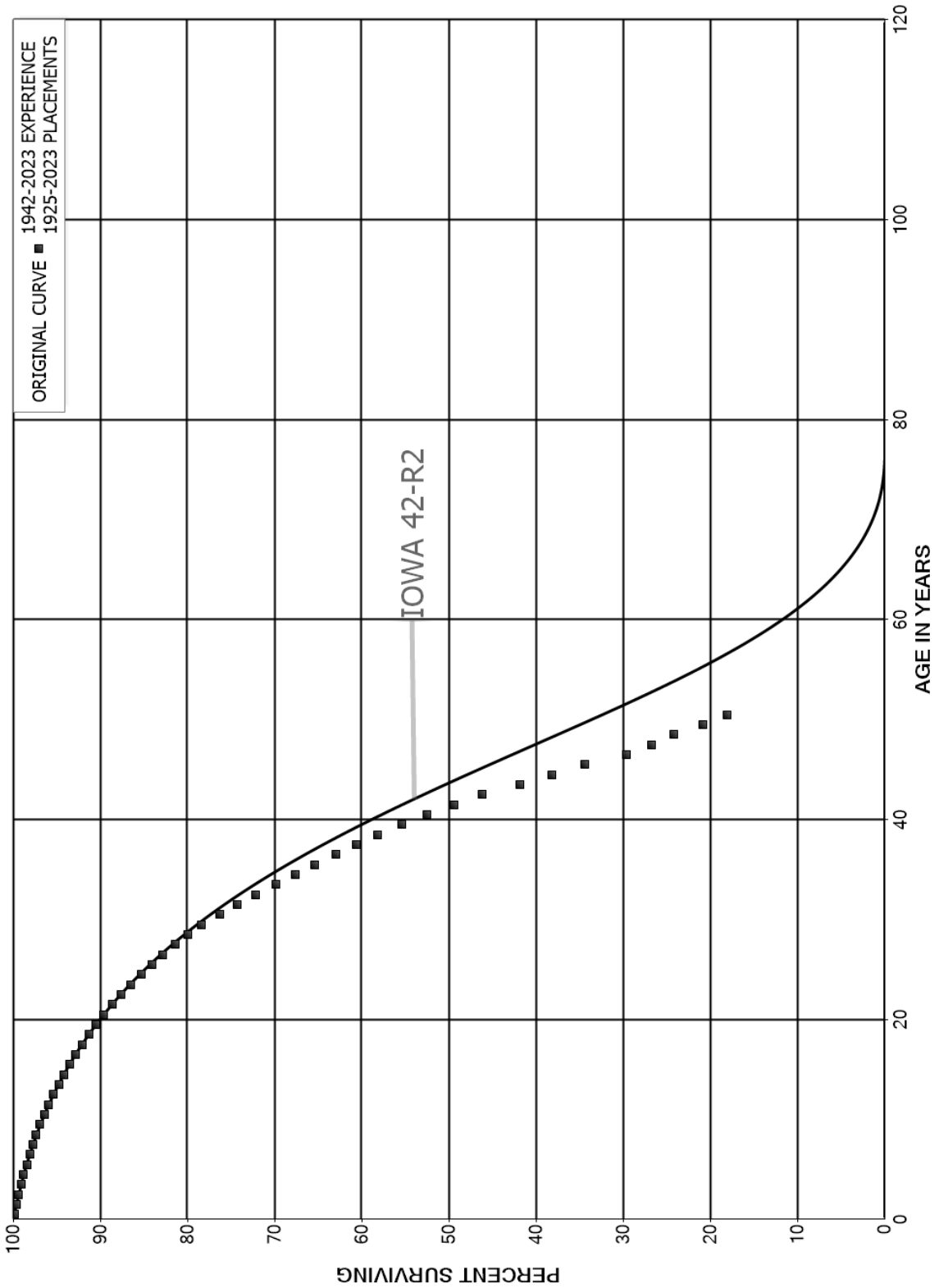
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.

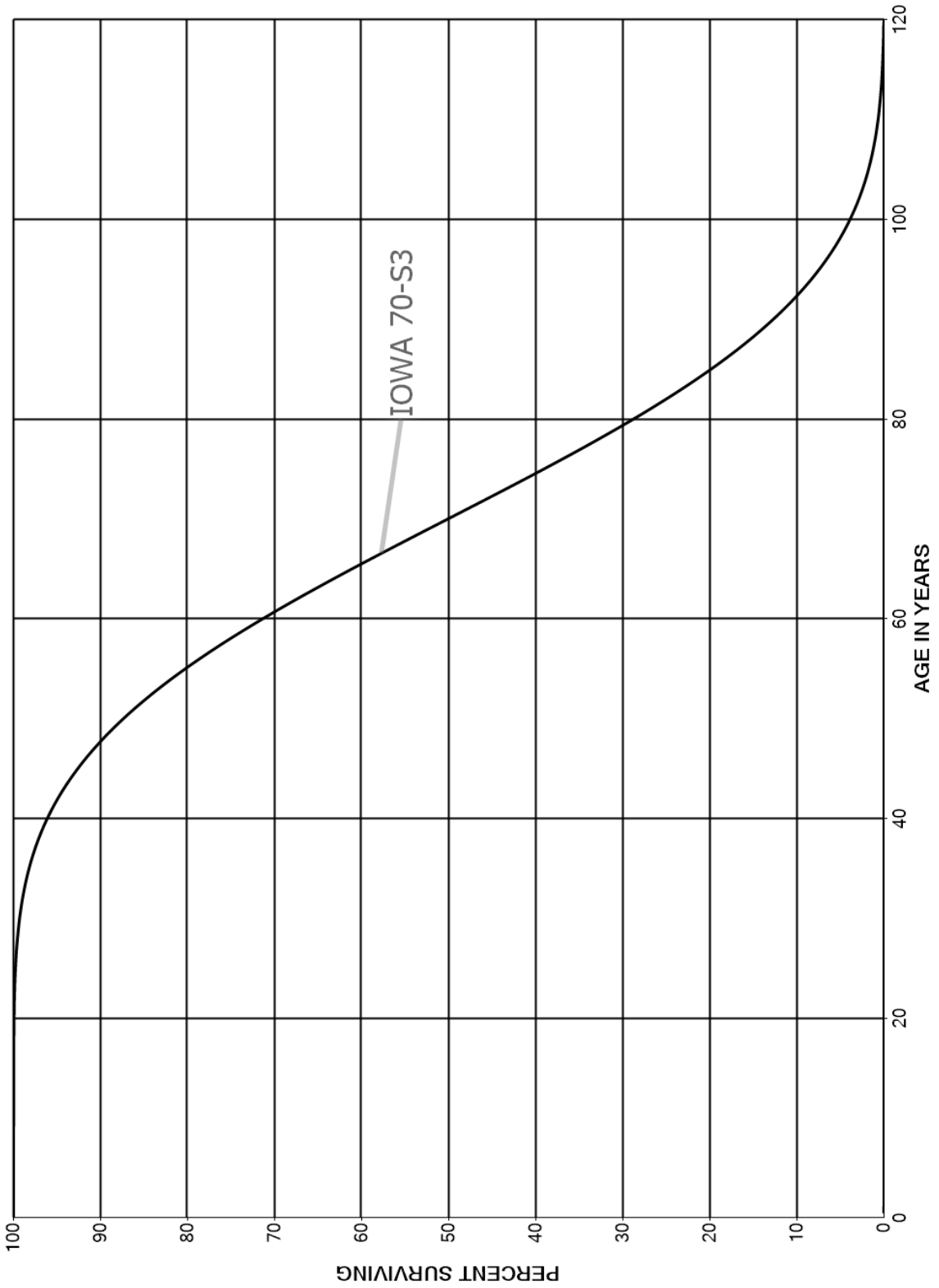
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

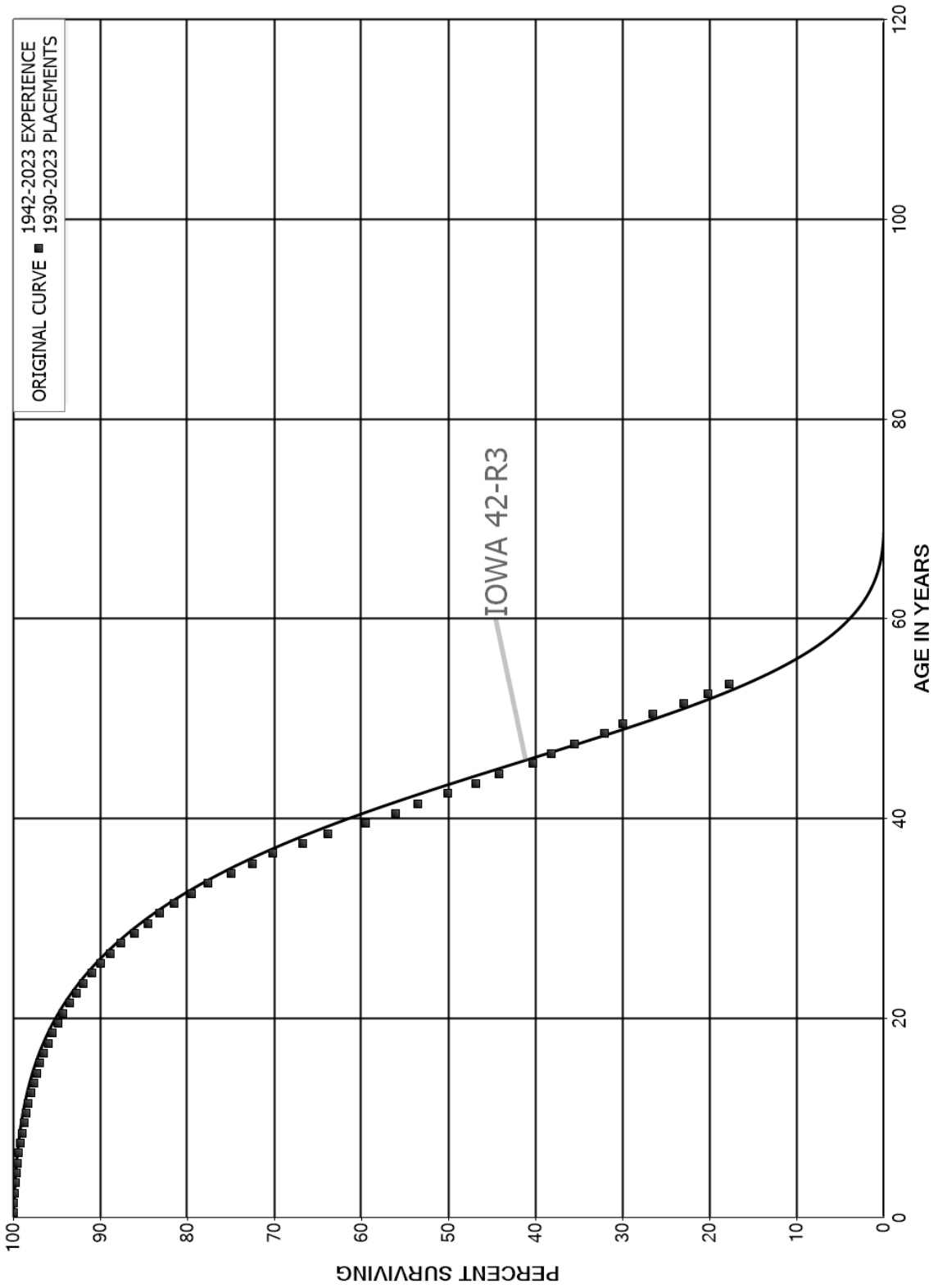
PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 366.00 UNDERGROUND CONDUIT
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,297,220	24,783	0.0003	0.9997	100.00
0.5	81,401,583	52,267	0.0006	0.9994	99.97
1.5	78,508,172	58,784	0.0007	0.9993	99.91
2.5	74,524,384	69,444	0.0009	0.9991	99.83
3.5	71,744,173	79,042	0.0011	0.9989	99.74
4.5	70,176,108	94,471	0.0013	0.9987	99.63
5.5	65,990,765	90,614	0.0014	0.9986	99.49
6.5	62,745,085	105,087	0.0017	0.9983	99.36
7.5	58,874,449	122,016	0.0021	0.9979	99.19
8.5	56,334,136	119,745	0.0021	0.9979	98.99
9.5	54,416,699	126,606	0.0023	0.9977	98.78
10.5	49,462,334	124,619	0.0025	0.9975	98.55
11.5	47,184,239	151,762	0.0032	0.9968	98.30
12.5	44,505,309	155,758	0.0035	0.9965	97.98
13.5	43,619,304	161,295	0.0037	0.9963	97.64
14.5	42,182,295	167,530	0.0040	0.9960	97.28
15.5	40,060,510	170,689	0.0043	0.9957	96.89
16.5	37,497,730	184,278	0.0049	0.9951	96.48
17.5	35,280,766	189,521	0.0054	0.9946	96.00
18.5	33,569,148	228,569	0.0068	0.9932	95.49
19.5	31,634,141	200,146	0.0063	0.9937	94.84
20.5	30,331,640	231,780	0.0076	0.9924	94.24
21.5	28,893,476	232,257	0.0080	0.9920	93.52
22.5	27,394,611	257,341	0.0094	0.9906	92.77
23.5	25,583,170	261,923	0.0102	0.9898	91.90
24.5	24,045,183	258,479	0.0107	0.9893	90.95
25.5	21,787,446	276,524	0.0127	0.9873	89.98
26.5	20,630,433	295,788	0.0143	0.9857	88.83
27.5	19,378,728	324,898	0.0168	0.9832	87.56
28.5	17,954,225	321,036	0.0179	0.9821	86.09
29.5	16,473,293	276,989	0.0168	0.9832	84.55
30.5	15,726,250	312,817	0.0199	0.9801	83.13
31.5	14,149,630	337,874	0.0239	0.9761	81.48
32.5	12,690,742	304,528	0.0240	0.9760	79.53
33.5	11,168,699	382,910	0.0343	0.9657	77.62
34.5	9,979,041	323,050	0.0324	0.9676	74.96
35.5	8,942,059	288,804	0.0323	0.9677	72.54
36.5	7,917,801	393,770	0.0497	0.9503	70.19
37.5	7,044,371	303,762	0.0431	0.9569	66.70
38.5	6,051,992	409,724	0.0677	0.9323	63.83

NOVA SCOTIA POWER, INC.

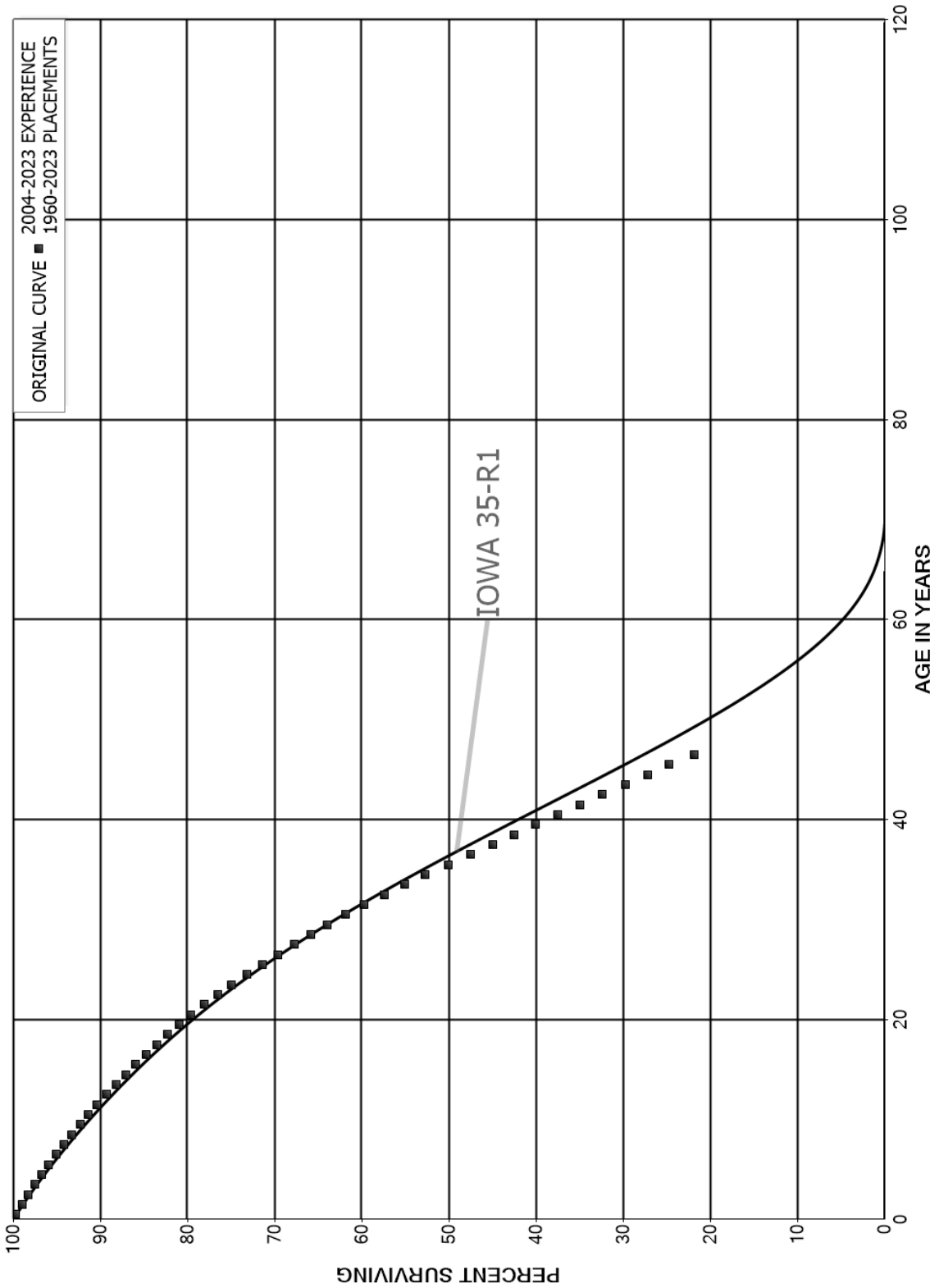
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2023 EXPERIENCE BAND 1942-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023 EXPERIENCE BAND 2004-2023

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

NOVA SCOTIA POWER, INC.

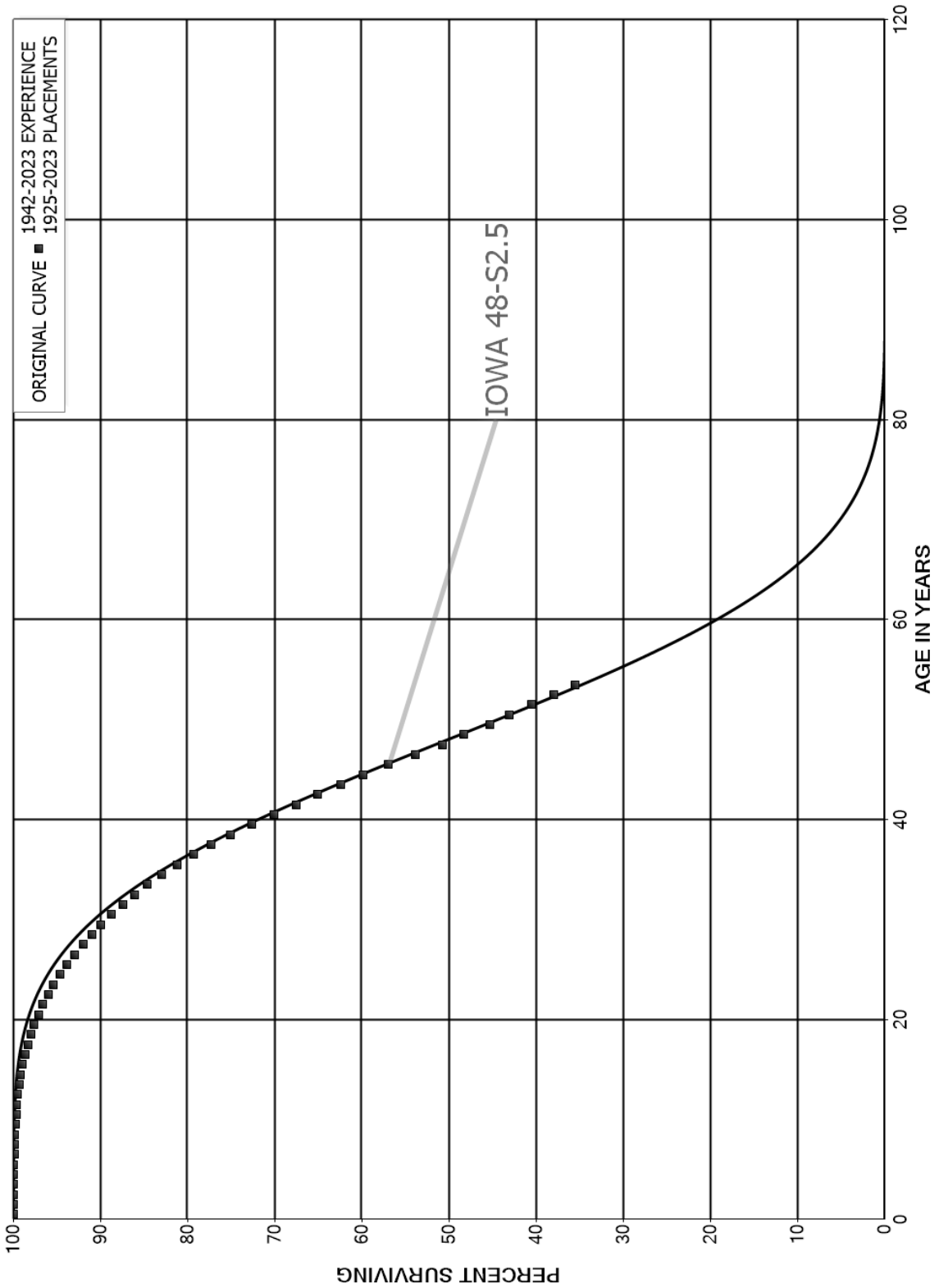
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023 EXPERIENCE BAND 2004-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	174,847,182	11,865	0.0001	0.9999	100.00
0.5	170,216,375	24,152	0.0001	0.9999	99.99
1.5	155,499,124	27,447	0.0002	0.9998	99.98
2.5	151,438,667	28,519	0.0002	0.9998	99.96
3.5	148,133,750	32,383	0.0002	0.9998	99.94
4.5	146,164,346	35,196	0.0002	0.9998	99.92
5.5	143,802,489	42,098	0.0003	0.9997	99.90
6.5	140,442,344	50,150	0.0004	0.9996	99.87
7.5	138,265,467	62,908	0.0005	0.9995	99.83
8.5	136,139,202	75,015	0.0006	0.9994	99.79
9.5	134,359,909	95,758	0.0007	0.9993	99.73
10.5	132,107,194	117,206	0.0009	0.9991	99.66
11.5	130,213,581	144,676	0.0011	0.9989	99.57
12.5	128,208,110	180,481	0.0014	0.9986	99.46
13.5	127,400,017	222,033	0.0017	0.9983	99.32
14.5	124,544,861	272,528	0.0022	0.9978	99.15
15.5	121,805,967	343,579	0.0028	0.9972	98.93
16.5	118,376,144	393,558	0.0033	0.9967	98.65
17.5	115,292,576	437,366	0.0038	0.9962	98.32
18.5	111,955,055	428,056	0.0038	0.9962	97.95
19.5	108,617,732	540,325	0.0050	0.9950	97.58
20.5	105,390,122	555,764	0.0053	0.9947	97.09
21.5	101,918,624	615,921	0.0060	0.9940	96.58
22.5	97,396,957	658,481	0.0068	0.9932	96.00
23.5	93,247,136	735,435	0.0079	0.9921	95.35
24.5	88,983,544	758,648	0.0085	0.9915	94.59
25.5	84,166,614	767,482	0.0091	0.9909	93.79
26.5	79,947,404	803,095	0.0100	0.9900	92.93
27.5	75,634,174	815,353	0.0108	0.9892	92.00
28.5	71,101,675	826,430	0.0116	0.9884	91.01
29.5	66,177,452	916,910	0.0139	0.9861	89.95
30.5	62,045,850	890,993	0.0144	0.9856	88.70
31.5	55,287,952	877,580	0.0159	0.9841	87.43
32.5	50,836,634	875,091	0.0172	0.9828	86.04
33.5	46,002,690	886,836	0.0193	0.9807	84.56
34.5	41,549,157	866,581	0.0209	0.9791	82.93
35.5	37,410,625	876,036	0.0234	0.9766	81.20
36.5	33,776,820	866,924	0.0257	0.9743	79.30
37.5	30,396,632	883,787	0.0291	0.9709	77.26
38.5	27,160,058	874,256	0.0322	0.9678	75.02

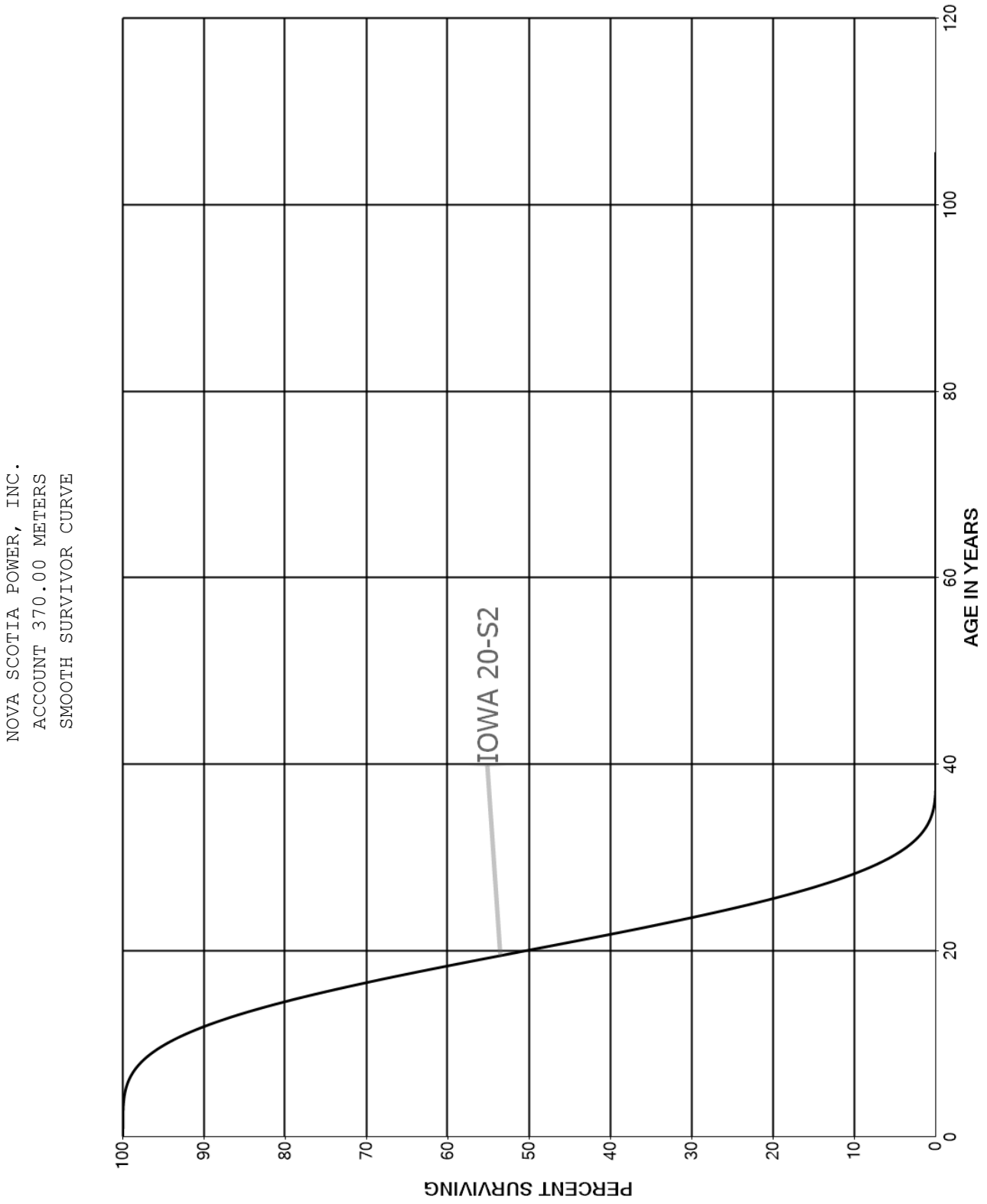
NOVA SCOTIA POWER, INC.

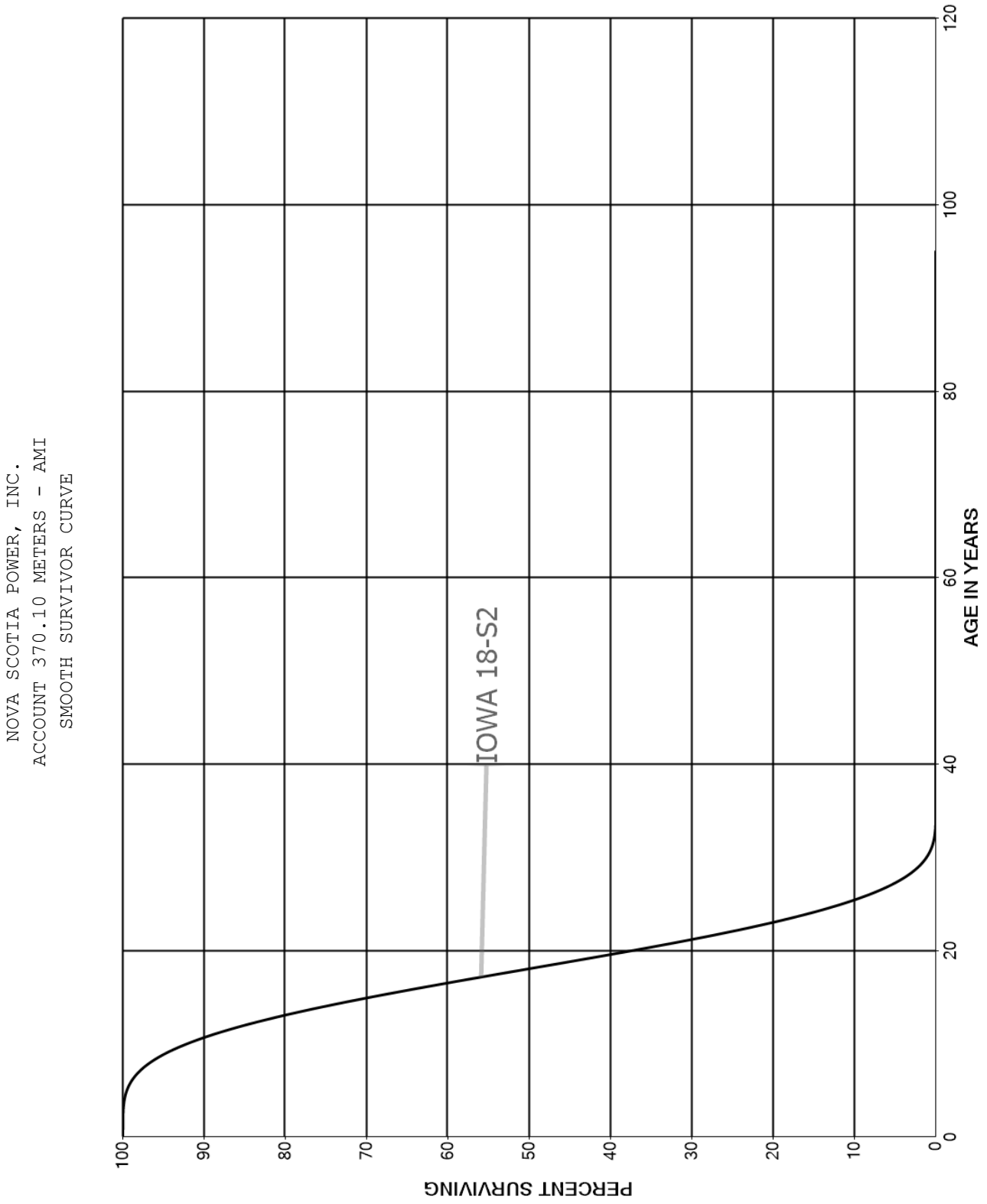
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

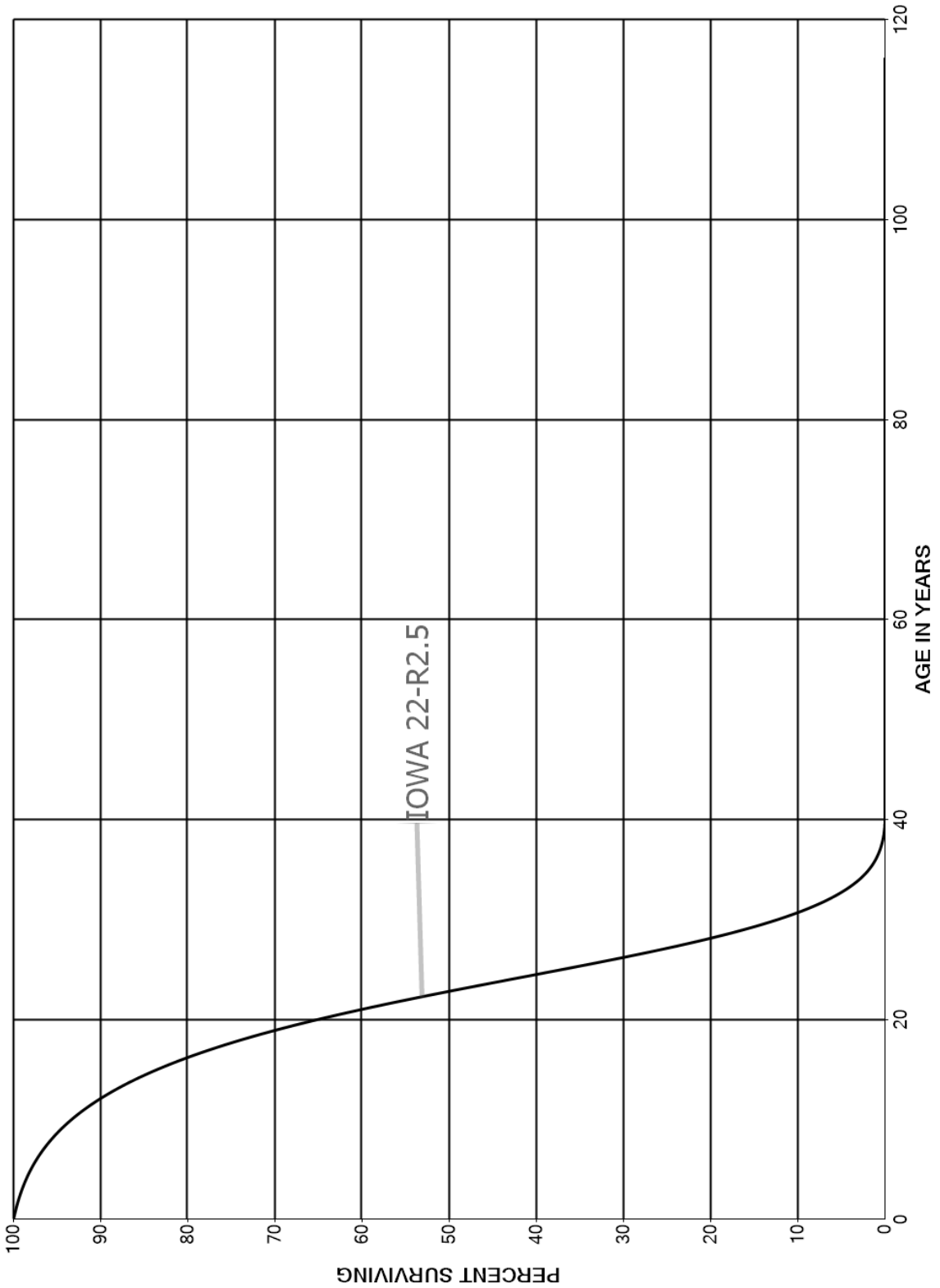
PLACEMENT BAND 1925-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,379,644	864,318	0.0355	0.9645	72.60
40.5	21,904,493	780,572	0.0356	0.9644	70.03
41.5	19,448,545	716,192	0.0368	0.9632	67.53
42.5	16,861,509	676,921	0.0401	0.9599	65.05
43.5	14,412,737	603,964	0.0419	0.9581	62.44
44.5	11,850,682	580,228	0.0490	0.9510	59.82
45.5	9,737,459	529,264	0.0544	0.9456	56.89
46.5	7,064,592	403,454	0.0571	0.9429	53.80
47.5	5,004,689	239,402	0.0478	0.9522	50.73
48.5	3,551,777	222,626	0.0627	0.9373	48.30
49.5	3,070,811	151,731	0.0494	0.9506	45.27
50.5	2,314,346	135,767	0.0587	0.9413	43.03
51.5	2,066,570	128,981	0.0624	0.9376	40.51
52.5	1,723,489	111,198	0.0645	0.9355	37.98
53.5	1,448,072	100,993	0.0697	0.9303	35.53
54.5	1,231,721	86,618	0.0703	0.9297	33.05
55.5	1,029,211	77,921	0.0757	0.9243	30.73
56.5	867,081	68,921	0.0795	0.9205	28.40
57.5	731,841	61,640	0.0842	0.9158	26.14
58.5	608,043	57,847	0.0951	0.9049	23.94
59.5	497,367	47,907	0.0963	0.9037	21.66
60.5	388,621	40,091	0.1032	0.8968	19.58
61.5	307,786	34,826	0.1131	0.8869	17.56
62.5	239,555	27,357	0.1142	0.8858	15.57
63.5	180,978	22,060	0.1219	0.8781	13.79
64.5	135,840	18,323	0.1349	0.8651	12.11
65.5	100,152	14,374	0.1435	0.8565	10.48
66.5	71,076	12,357	0.1738	0.8262	8.97
67.5	49,456	10,105	0.2043	0.7957	7.41
68.5	30,690	8,453	0.2754	0.7246	5.90
69.5	16,796	3,432	0.2044	0.7956	4.27
70.5	10,128	3,891	0.3842	0.6158	3.40
71.5	4,549	3,306	0.7269	0.2731	2.09
72.5	1,242	1,242	1.0000		0.57
73.5					

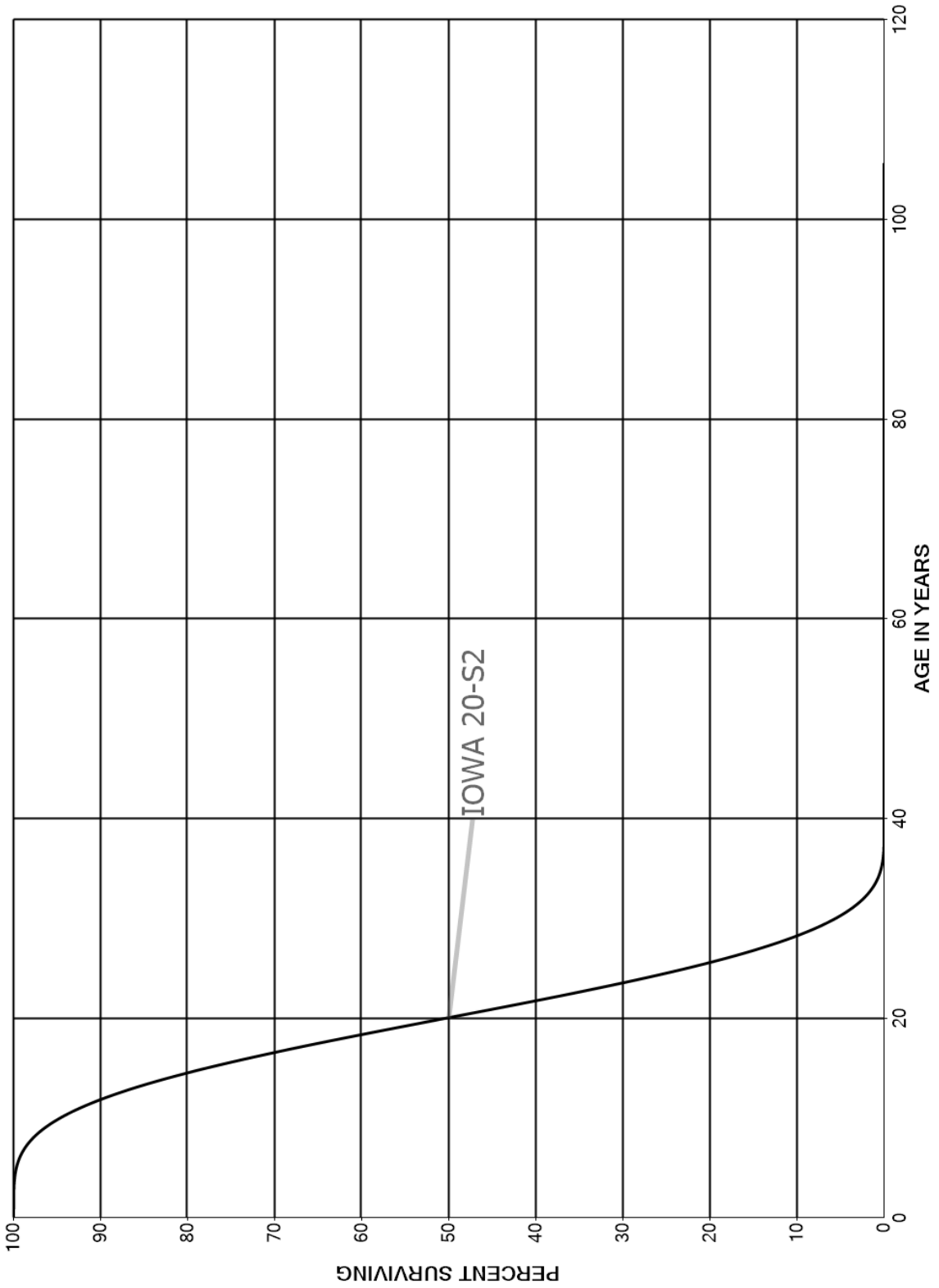

NOVA SCOTIA POWER, INC.
ACCOUNT 370.00 METERS
SMOOTH SURVIVOR CURVE
IOWA 20-S2
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120


NOVA SCOTIA POWER, INC.
ACCOUNT 370.10 METERS - AMI
SMOOTH SURVIVOR CURVE
IOWA 18-S2
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120

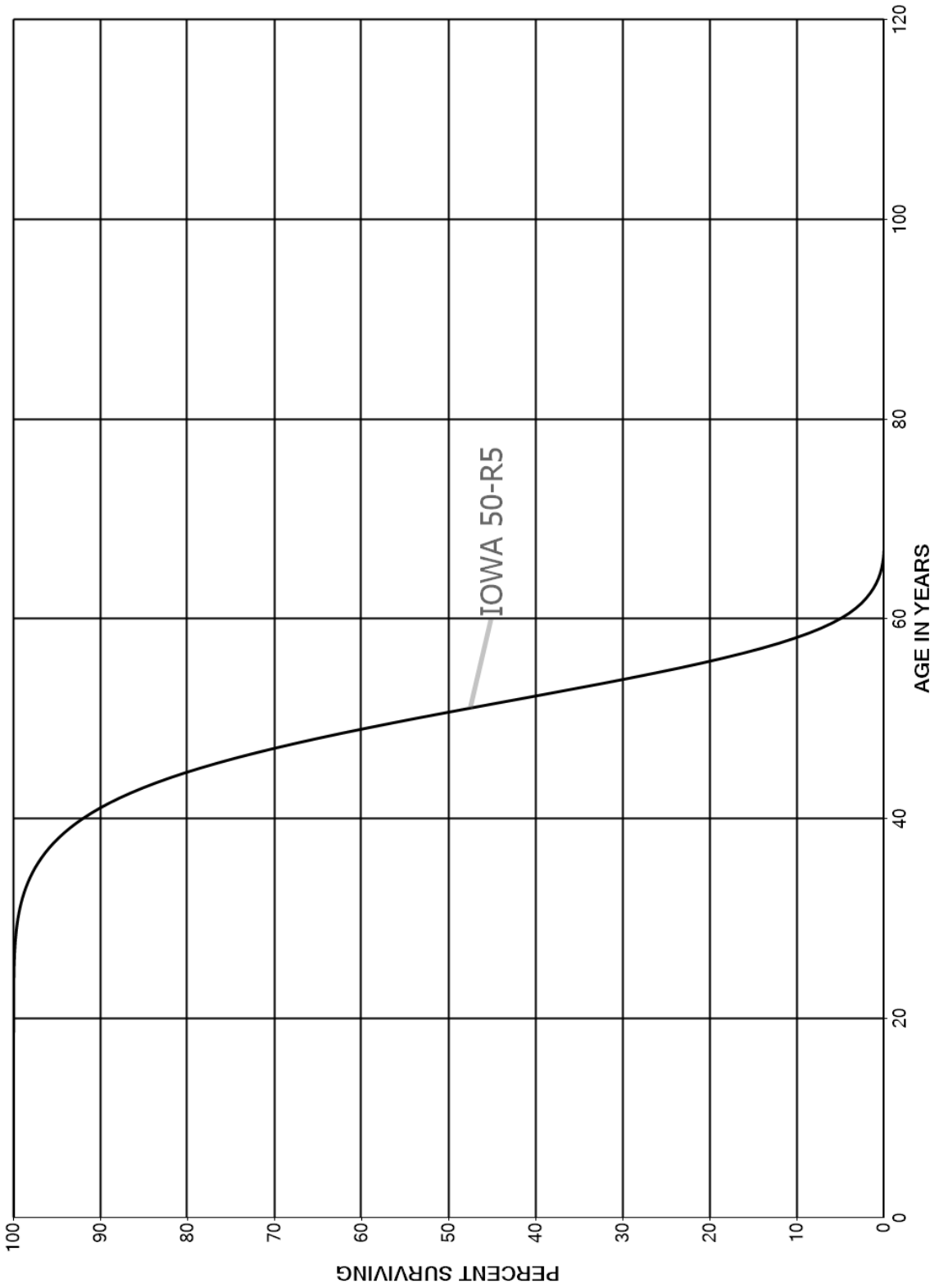
NOVA SCOTIA POWER, INC.
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
SMOOTH SURVIVOR CURVE



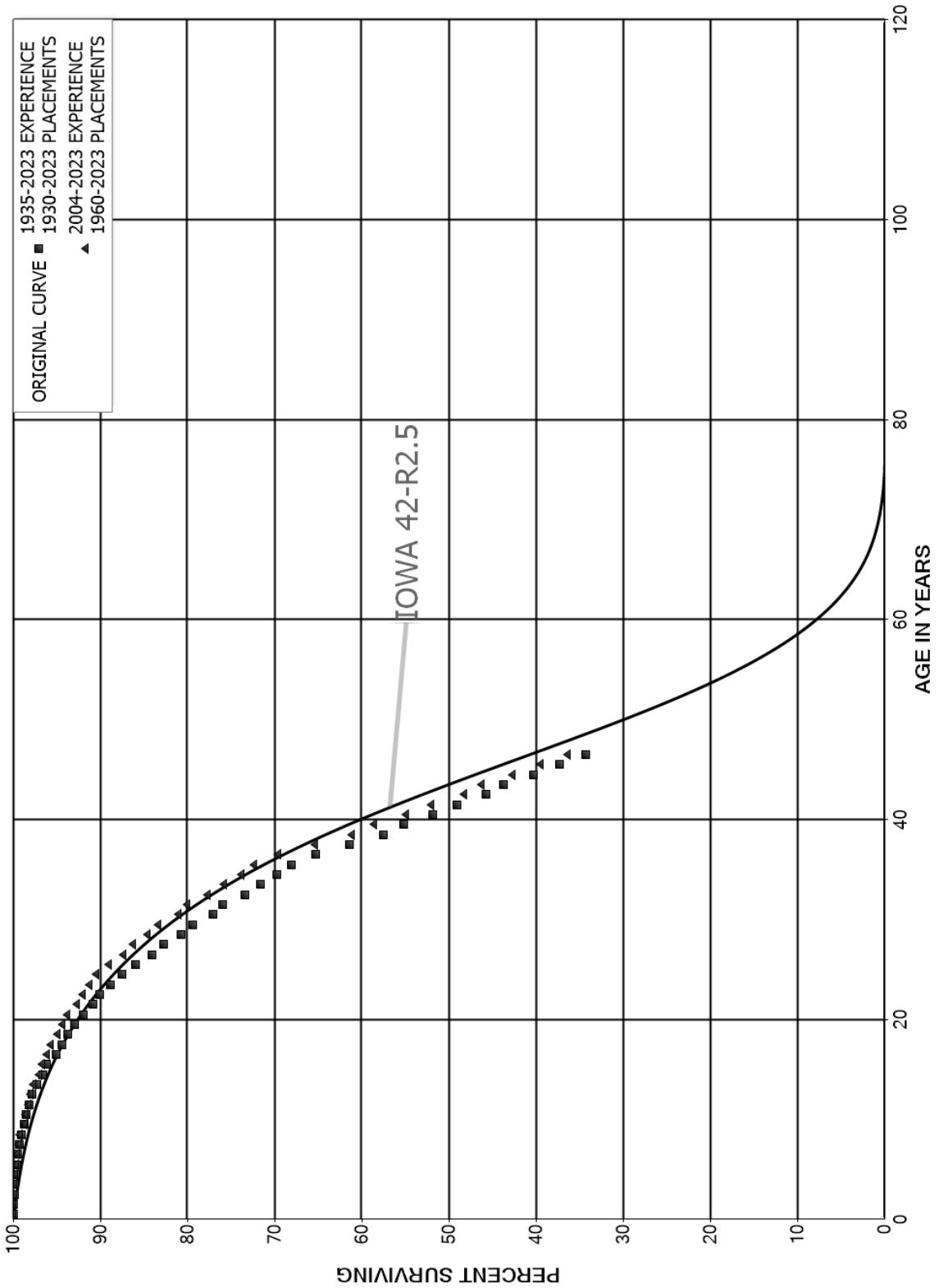
NOVA SCOTIA POWER, INC.
ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - LED
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 389.10 LAND RIGHTS - GENERAL PLANT
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2023 EXPERIENCE BAND 1935-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,936,050	37,737	0.0002	0.9998	100.00
0.5	202,535,390	100,933	0.0005	0.9995	99.98
1.5	195,567,630	138,091	0.0007	0.9993	99.93
2.5	191,373,219	80,357	0.0004	0.9996	99.86
3.5	188,274,847	226,761	0.0012	0.9988	99.82
4.5	182,270,794	171,849	0.0009	0.9991	99.70
5.5	172,692,309	218,843	0.0013	0.9987	99.61
6.5	169,359,789	349,945	0.0021	0.9979	99.48
7.5	166,031,475	358,975	0.0022	0.9978	99.27
8.5	160,968,898	628,192	0.0039	0.9961	99.06
9.5	157,153,614	282,488	0.0018	0.9982	98.67
10.5	145,615,961	532,612	0.0037	0.9963	98.49
11.5	138,480,033	422,133	0.0030	0.9970	98.13
12.5	77,778,296	410,379	0.0053	0.9947	97.84
13.5	75,123,678	531,267	0.0071	0.9929	97.32
14.5	72,765,128	344,616	0.0047	0.9953	96.63
15.5	70,541,412	783,458	0.0111	0.9889	96.17
16.5	67,214,193	525,891	0.0078	0.9922	95.11
17.5	63,362,754	460,498	0.0073	0.9927	94.36
18.5	61,625,741	457,946	0.0074	0.9926	93.68
19.5	59,449,455	670,658	0.0113	0.9887	92.98
20.5	56,944,135	702,782	0.0123	0.9877	91.93
21.5	55,503,641	435,276	0.0078	0.9922	90.80
22.5	53,431,887	744,177	0.0139	0.9861	90.08
23.5	50,178,743	723,610	0.0144	0.9856	88.83
24.5	47,583,932	872,993	0.0183	0.9817	87.55
25.5	42,853,272	922,044	0.0215	0.9785	85.94
26.5	36,111,162	568,692	0.0157	0.9843	84.09
27.5	34,285,997	841,791	0.0246	0.9754	82.77
28.5	31,680,603	521,060	0.0164	0.9836	80.74
29.5	29,294,582	862,053	0.0294	0.9706	79.41
30.5	27,917,277	427,377	0.0153	0.9847	77.07
31.5	18,548,040	599,605	0.0323	0.9677	75.89
32.5	17,328,768	419,432	0.0242	0.9758	73.44
33.5	15,562,923	414,871	0.0267	0.9733	71.66
34.5	14,586,162	341,940	0.0234	0.9766	69.75
35.5	9,086,457	372,938	0.0410	0.9590	68.12
36.5	8,418,378	509,830	0.0606	0.9394	65.32
37.5	7,098,824	451,997	0.0637	0.9363	61.36
38.5	5,825,641	235,494	0.0404	0.9596	57.46

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2023 EXPERIENCE BAND 1935-2023

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

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023 EXPERIENCE BAND 2004-2023

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

NOVA SCOTIA POWER, INC.

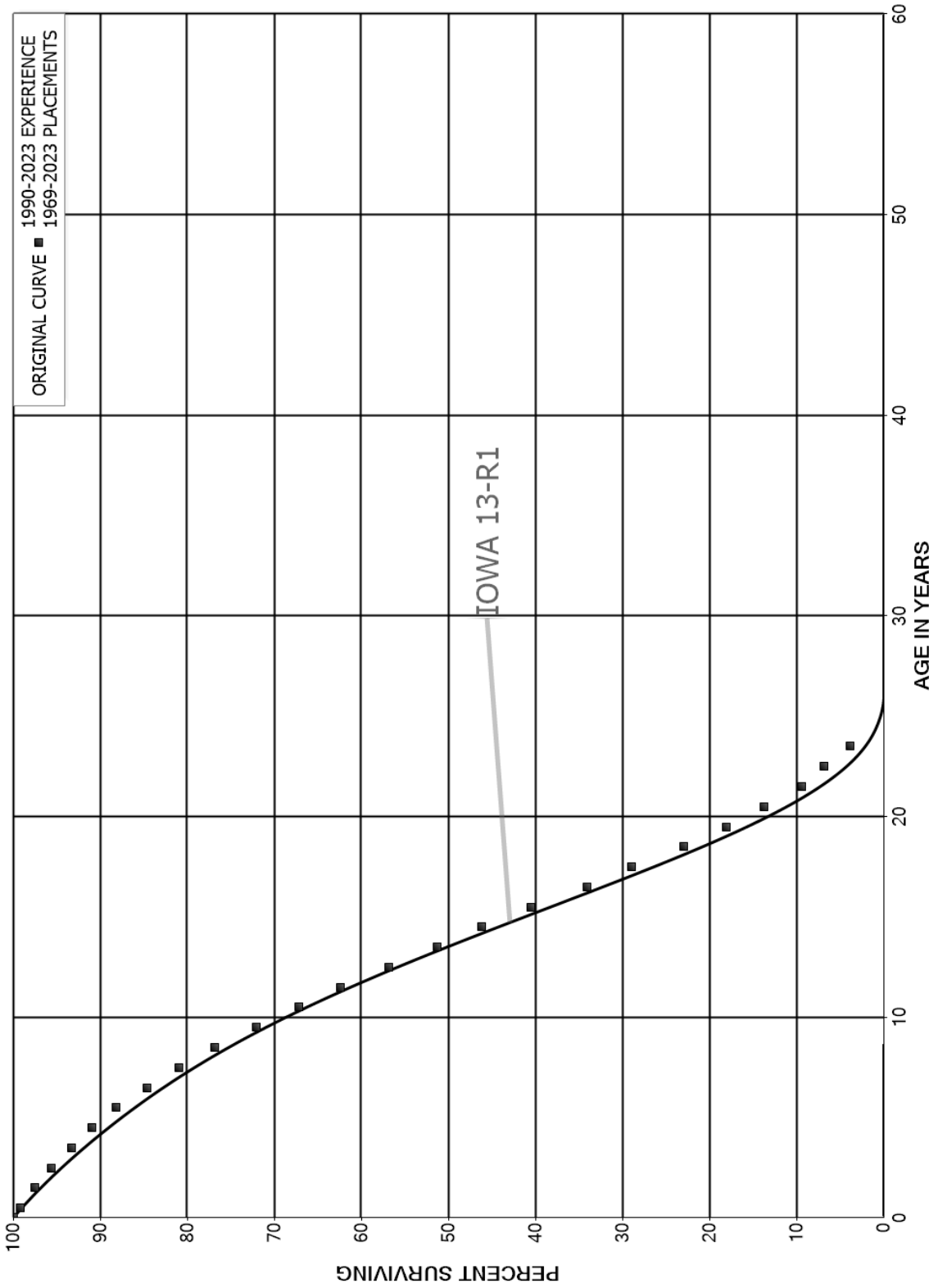
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023 EXPERIENCE BAND 2004-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

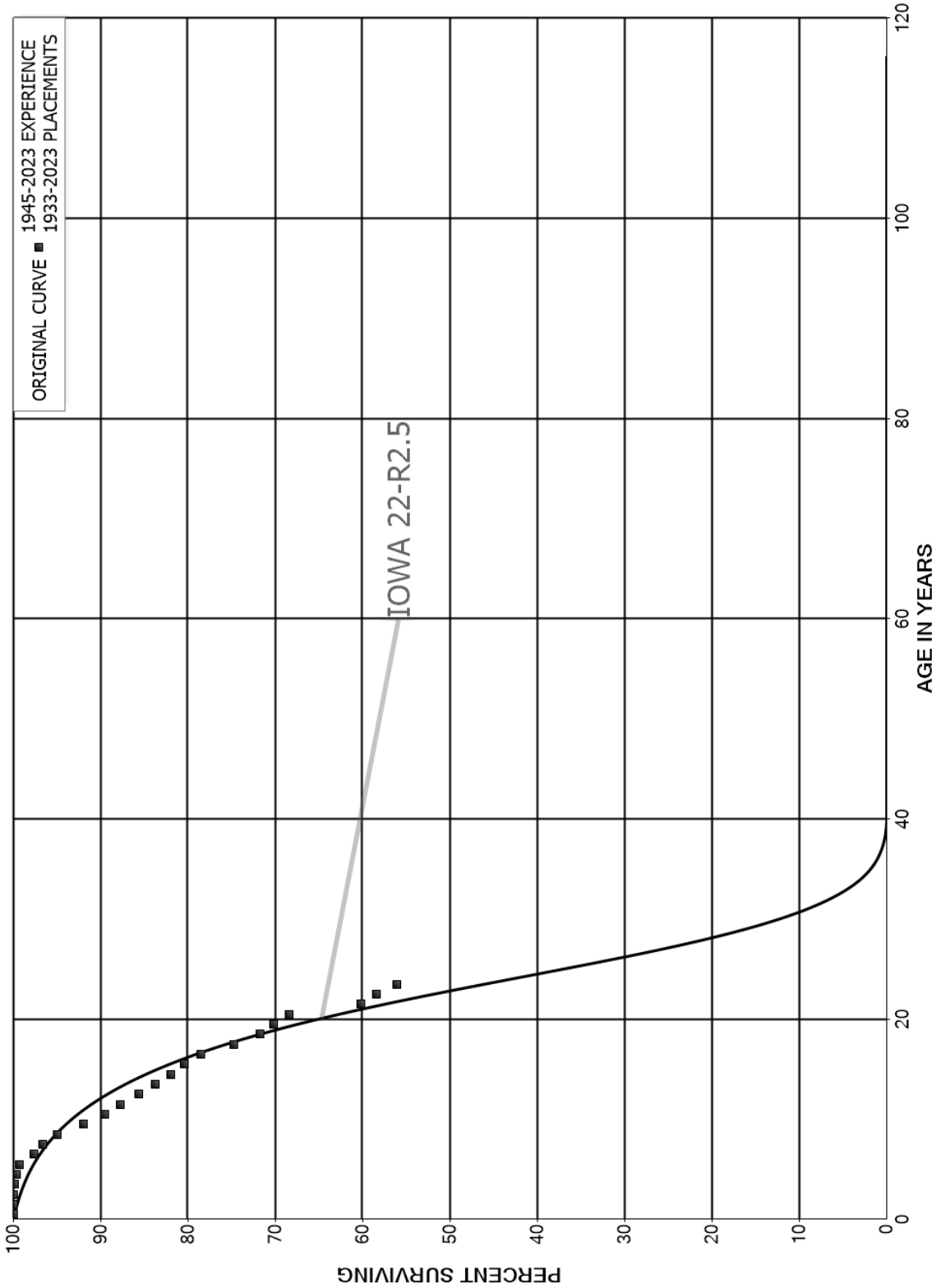
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2023 EXPERIENCE BAND 1990-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	183,107,504	1,479,673	0.0081	0.9919	100.00
0.5	178,946,886	3,141,718	0.0176	0.9824	99.19
1.5	161,960,426	3,118,380	0.0193	0.9807	97.45
2.5	151,929,335	3,570,078	0.0235	0.9765	95.57
3.5	142,948,666	3,678,381	0.0257	0.9743	93.33
4.5	131,989,466	4,033,383	0.0306	0.9694	90.93
5.5	121,082,013	4,814,792	0.0398	0.9602	88.15
6.5	111,781,346	4,882,043	0.0437	0.9563	84.64
7.5	102,185,981	5,253,041	0.0514	0.9486	80.95
8.5	92,999,712	5,656,581	0.0608	0.9392	76.79
9.5	87,061,915	5,931,419	0.0681	0.9319	72.11
10.5	81,813,015	5,890,390	0.0720	0.9280	67.20
11.5	72,839,001	6,504,743	0.0893	0.9107	62.36
12.5	60,541,875	5,830,976	0.0963	0.9037	56.79
13.5	53,266,925	5,317,105	0.0998	0.9002	51.32
14.5	43,569,250	5,380,823	0.1235	0.8765	46.20
15.5	37,941,252	6,046,085	0.1594	0.8406	40.50
16.5	30,511,972	4,593,550	0.1505	0.8495	34.04
17.5	25,334,857	5,223,768	0.2062	0.7938	28.92
18.5	18,703,532	4,008,898	0.2143	0.7857	22.95
19.5	14,650,276	3,470,365	0.2369	0.7631	18.03
20.5	10,997,876	3,471,375	0.3156	0.6844	13.76
21.5	7,359,580	2,010,047	0.2731	0.7269	9.42
22.5	5,229,956	2,335,951	0.4466	0.5534	6.85
23.5	2,773,998	1,135,612	0.4094	0.5906	3.79
24.5	1,600,230	851,041	0.5318	0.4682	2.24
25.5	749,189	363,701	0.4855	0.5145	1.05
26.5	385,488	270,767	0.7024	0.2976	0.54
27.5	114,721	114,721	1.0000		0.16
28.5					

NOVA SCOTIA POWER, INC.
ACCOUNT 397.00 COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2023 EXPERIENCE BAND 1945-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,680,321	11,366	0.0001	0.9999	100.00
0.5	111,273,645	20,001	0.0002	0.9998	99.99
1.5	107,632,114	47,650	0.0004	0.9996	99.97
2.5	103,834,959	71,534	0.0007	0.9993	99.93
3.5	90,415,691	244,613	0.0027	0.9973	99.86
4.5	69,425,980	245,209	0.0035	0.9965	99.59
5.5	63,683,699	1,035,763	0.0163	0.9837	99.24
6.5	60,514,518	600,191	0.0099	0.9901	97.62
7.5	54,313,832	934,151	0.0172	0.9828	96.65
8.5	52,583,569	1,652,293	0.0314	0.9686	94.99
9.5	49,469,119	1,339,783	0.0271	0.9729	92.01
10.5	47,244,692	965,579	0.0204	0.9796	89.52
11.5	45,626,742	1,078,224	0.0236	0.9764	87.69
12.5	43,554,320	939,264	0.0216	0.9784	85.61
13.5	41,375,471	925,928	0.0224	0.9776	83.77
14.5	38,542,451	687,706	0.0178	0.9822	81.89
15.5	37,259,651	915,732	0.0246	0.9754	80.43
16.5	35,831,581	1,727,741	0.0482	0.9518	78.46
17.5	33,638,375	1,303,531	0.0388	0.9612	74.67
18.5	31,866,541	692,828	0.0217	0.9783	71.78
19.5	30,561,060	784,536	0.0257	0.9743	70.22
20.5	29,091,955	3,494,015	0.1201	0.8799	68.42
21.5	24,471,346	745,940	0.0305	0.9695	60.20
22.5	22,923,026	901,264	0.0393	0.9607	58.36
23.5	20,504,422	614,709	0.0300	0.9700	56.07
24.5	18,746,790	377,021	0.0201	0.9799	54.39
25.5	16,537,177	664,408	0.0402	0.9598	53.29
26.5	12,193,532	378,020	0.0310	0.9690	51.15
27.5	10,709,831	169,514	0.0158	0.9842	49.57
28.5	6,177,407	222,366	0.0360	0.9640	48.78
29.5	4,979,473	186,234	0.0374	0.9626	47.03
30.5	4,008,594	105,982	0.0264	0.9736	45.27
31.5	2,059,132	80,272	0.0390	0.9610	44.07
32.5	1,014,077	74,544	0.0735	0.9265	42.35
33.5	776,305	85,542	0.1102	0.8898	39.24
34.5	576,119	49,819	0.0865	0.9135	34.92
35.5	417,434	20,229	0.0485	0.9515	31.90
36.5	282,899	16,941	0.0599	0.9401	30.35
37.5	200,247	24,519	0.1224	0.8776	28.53
38.5	115,575	417	0.0036	0.9964	25.04

NOVA SCOTIA POWER, INC.

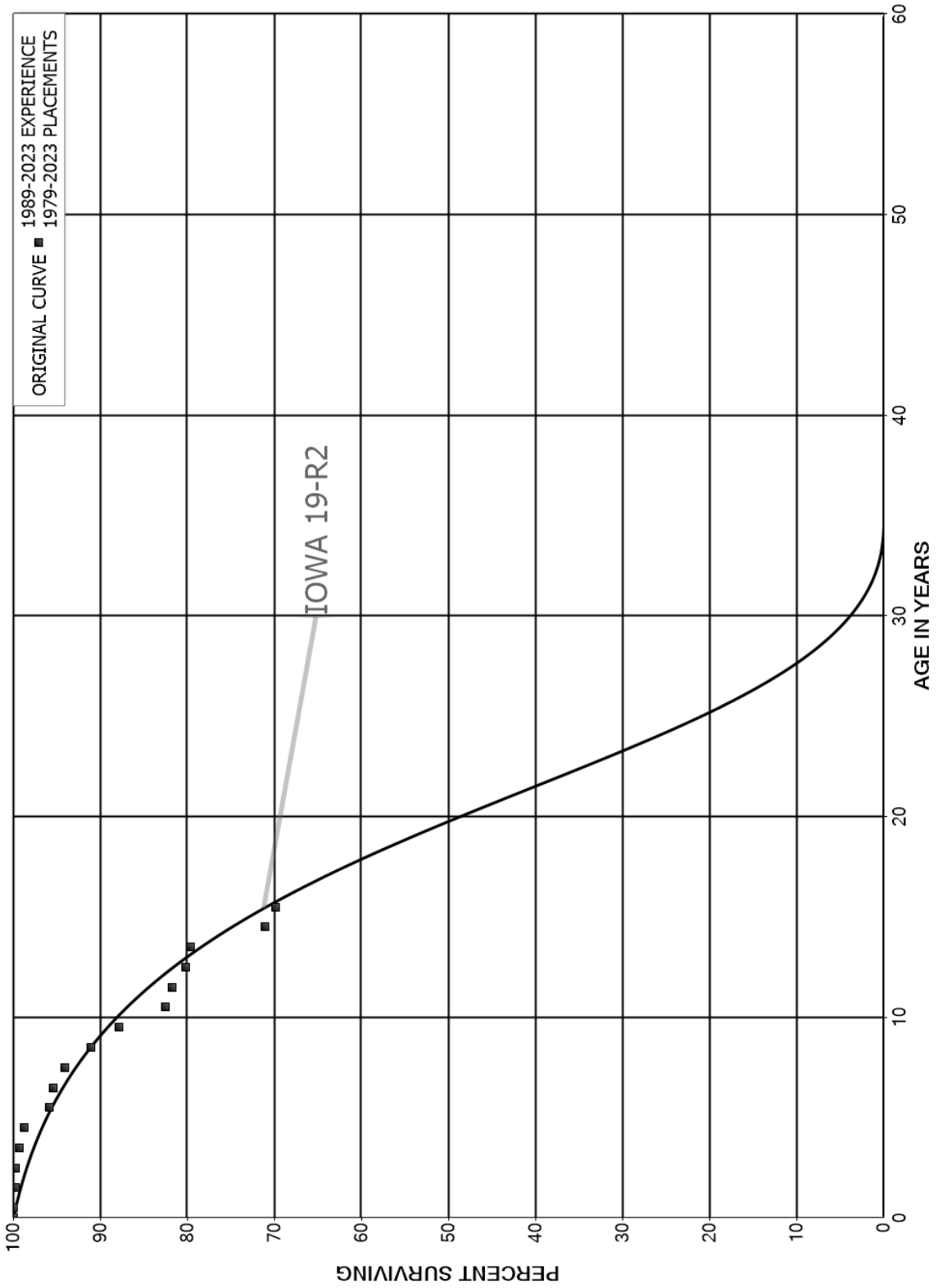
ACCOUNT 397.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2023 EXPERIENCE BAND 1945-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2023 EXPERIENCE BAND 1989-2023

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

NOVA SCOTIA POWER, INC.

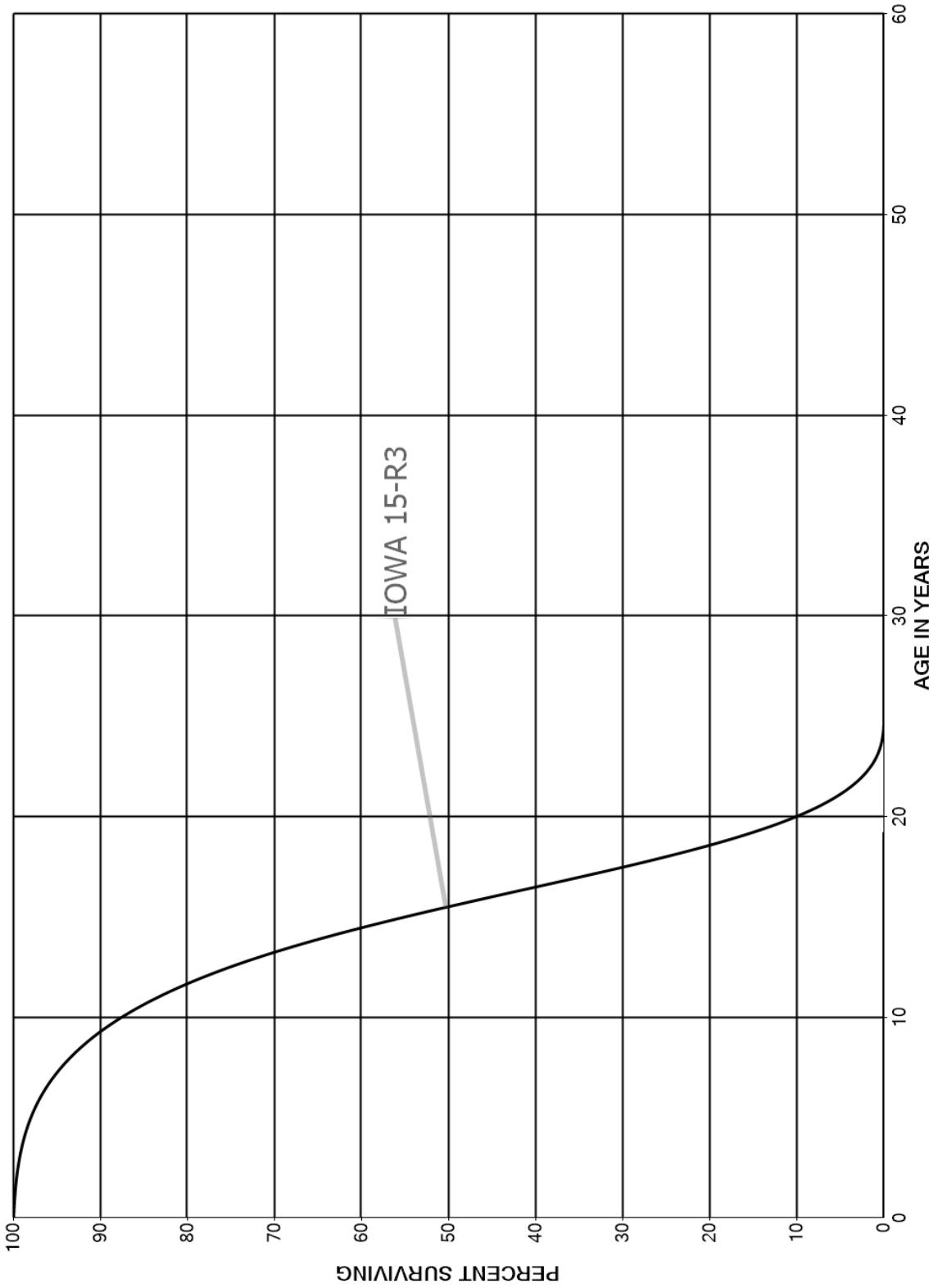
ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

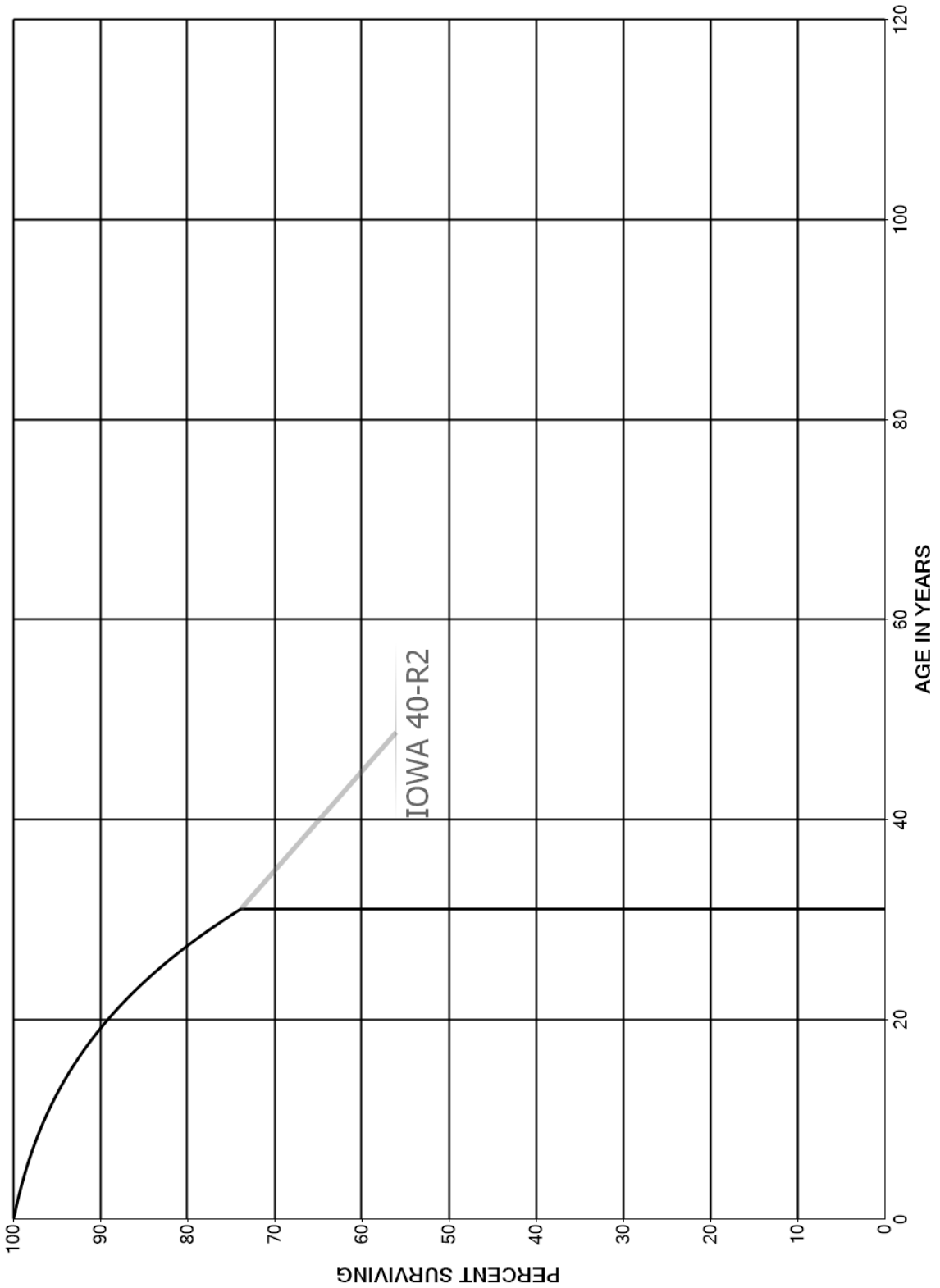
PLACEMENT BAND 1979-2023 EXPERIENCE BAND 1989-2023

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

NOVA SCOTIA POWER, INC.
ACCOUNT 397.20 REMOTE MONITORING EQUIPMENT
SMOOTH SURVIVOR CURVE



NOVA SCOTIA POWER, INC.
ACCOUNT 399.76 MINING EQUIPMENT (KELLY ROCK)
SMOOTH SURVIVOR CURVE



PART VIII. NET SALVAGE STATISTICS

NOVA SCOTIA POWER, INC.

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2023

LOCATION	TERMINAL RETIREMENTS RETIREMENTS ($)	TERMINAL RETIREMENTS NET SALVAGE (%)	TERMINAL RETIREMENTS NET SALVAGE ($)	TOTAL INTERIM RETIREMENTS RETIREMENTS ($)	TOTAL INTERIM RETIREMENTS NET SALVAGE (%)	TOTAL INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)	(7)=(5)x(6)	(8)=(4)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
STEAM PRODUCTION PLANT									
LINGAN	(407,345,807)	(14)	(55,118,780)	(246,078,610)	(20)	(49,215,722)	(104,334,502)	(653,424,418)	(16)
POINT ACONI	(546,201,297)	(5)	(26,435,832)	(28,153,940)	(20)	(5,630,788)	(32,066,620)	(574,355,237)	(6)
POINT TUPPER	(149,864,128)	(20)	(29,922,697)	(54,782,274)	(20)	(10,956,455)	(40,879,152)	(204,646,401)	(20)
TRENTON	(487,787,431)	(4)	(21,320,143)	(22,473,619)	(20)	(4,494,724)	(25,814,867)	(510,261,050)	(5)
TUFTS COVE	(307,162,348)	(9)	(26,440,433)	(96,241,258)	(20)	(19,248,252)	(45,688,684)	(403,403,606)	(11)
POINT TUPPER MARINE TERMINAL	(34,550,703)	(17)	(5,991,808)	(606,102)	(20)	(121,220)	(6,113,028)	(35,156,805)	(17)
PORT HAWKESBURY BIOMASS	(179,498,344)	(3)	(5,108,660)	(32,674,687)	(20)	(6,534,937)	(11,643,597)	(212,173,030)	(5)
INTERNATIONAL COAL PIER	(11,479,941)	(172)	(19,746,485)	(148,841)	(20)	(29,768)	(19,776,253)	(11,628,782)	(170)
TOTAL STEAM PRODUCTION PLANT	**(2,123,890,000)**		**(190,084,838)**	**(481,159,329)**		**(96,231,866)**	**(286,316,704)**	**(2,605,049,329)**	
HYDRO PRODUCTION PLANT									
AVON	(14,280,497)	(75)	(10,773,416)	(4,910,253)	(20)	(982,051)	(11,755,466)	(19,190,750)	(61)
BEAR RIVER	(46,664,897)	(99)	(46,395,716)	(16,223,475)	(20)	(3,244,695)	(49,640,411)	(62,888,372)	(79)
BLACK RIVER	(42,235,903)	(107)	(45,293,809)	(13,883,293)	(20)	(2,776,659)	(48,070,468)	(56,119,196)	(86)
DICKIE BROOK	(12,539,551)	(38)	(4,825,966)	(3,480,011)	(20)	(696,002)	(5,521,968)	(16,019,562)	(34)
FALL RIVER	(1,799,775)	(203)	(3,653,024)	(633,932)	(20)	(126,786)	(3,779,811)	(2,433,707)	(155)
LEQUILLE	(32,254,656)	(92)	(29,526,021)	(10,003,569)	(20)	(2,000,714)	(31,526,735)	(42,258,224)	(75)
ST. MARGARET'S	(46,044,118)	(37)	(17,070,097)	(6,519,665)	(20)	(1,303,933)	(18,374,030)	(52,563,783)	(35)
SHEET HARBOUR	(25,054,309)	(78)	(19,614,724)	(8,438,225)	(20)	(1,687,645)	(21,302,369)	(33,492,534)	(64)
TOTAL HYDRO PRODUCTION PLANT	**(220,873,707)**		**(177,152,774)**	**(64,092,421)**		**(12,818,484)**	**(189,971,258)**	**(284,966,129)**	
OTHER PRODUCTION PLANT									
BURNSIDE	(37,494,124)	(9)	(3,341,783)	(6,151,142)	(15)	(922,671)	(4,264,455)	(43,645,266)	(10)
TUSKET	(15,492,047)	(11)	(1,666,860)	(1,969,553)	(15)	(295,433)	(1,962,293)	(17,461,600)	(11)
VICTORIA JUNCTION	(17,408,103)	(15)	(2,582,501)	(2,822,607)	(15)	(423,391)	(3,005,892)	(20,230,710)	(15)
TUFTS COVE CT	(35,959,491)	(10)	(3,499,347)	(61,191,864)	(15)	(9,178,780)	(12,678,126)	(97,151,355)	(13)
TOTAL OTHER PRODUCTION PLANT	**(106,353,765)**		**(11,090,492)**	**(72,135,166)**		**(10,820,275)**	**(21,910,767)**	**(178,488,931)**	
WIND									
DIGBY	(65,528,341)	(3)	(1,701,980)	(2,062,736)	(15)	(309,410)	(2,011,391)	(67,591,078)	(3)
NUTTBY	(108,144,625)	(2)	(1,840,194)	(3,365,084)	(15)	(504,763)	(2,344,957)	(111,509,710)	(2)
SOUTH CANOE	(94,233,849)	(1)	(735,813)	(3,740,179)	(15)	(561,027)	(1,296,840)	(97,974,028)	(1)
CANSO/SABLE	(11,923,230)	(2)	(265,847)	(456,630)	(15)	(68,495)	(334,342)	(12,379,860)	(3)
TUPPER/BEARHEAD	(23,997,643)	(2)	(417,689)	(748,264)	(15)	(112,240)	(529,929)	(24,745,907)	(2)
TOTAL WIND	**(303,827,688)**		**(4,961,524)**	**(10,372,894)**		**(1,555,934)**	**(6,517,458)**	**(314,200,582)**	

*TUFTS COVE UNIT 6 RETIREMENTS ARE PART OF OTHER PRODUCTION DUE TO SEGREGATION OF DECOMISSIONING COSTS.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

NOVA SCOTIA POWER, INC.

TABLE 3. DECOMMISSIONING COSTS RELATED TO GENERATING UNITS

UNIT	ESTIMATED RETIREMENT YEAR	TOTAL DECOMMISSIONING COSTS	ESCALATED TOTAL DECOMMISSIONING COSTS	ESCALATED TOTAL COST LESS COSTS COLLECTED FROM CUSTOMERS FOR ARO	TERMINAL RETIREMENTS	TOTAL NET SALVAGE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STEAM PRODUCTION PLANT						
LINGAN	2049	48,429,000	79,452,908	55,118,780	(407,345,807)	(14)
POINT ACONI	2029	32,123,000	35,466,388	26,435,832	(546,201,297)	(5)
POINT TUPPER	2048	30,354,000	48,822,504	29,922,697	(149,864,128)	(20)
TRENTON	2029	39,207,000	43,287,696	21,320,143	(487,787,431)	(4)
TUFTS COVE	2049	28,921,000	47,447,966	26,440,433	(307,162,348)	(9)
POINT TUPPER MARINE TERMINAL	2029	8,154,000	9,002,675	5,991,808	(34,550,703)	(17)
PORT HAWKESBURY BIOMASS	2045	3,370,570	5,108,660	5,108,660	(179,498,344)	(3)
INTERNATIONAL COAL PIER	2029	17,885,000	19,746,485	19,746,485	(11,479,941)	(172)
TOTAL STEAM PRODUCTION PLANT		**208,443,570**	**288,335,282**	**190,084,838**	**(2,123,890,000)**	(9)
HYDRO PRODUCTION PLANT						
AVON	2066	5,149,942	11,830,676	10,773,416	(14,280,497)	(75)
BEAR RIVER	2066	21,040,915	48,336,126	46,395,716	(46,664,897)	(99)
BLACK RIVER	2066	20,472,362	47,030,021	45,293,809	(42,235,903)	(107)
DICKIE BROOK	2066	2,502,806	5,749,558	4,825,966	(12,539,551)	(38)
FALL RIVER	2066	1,628,562	3,741,204	3,653,024	(1,799,775)	(203)
LEQUILLE	2066	13,712,180	31,500,229	29,526,021	(32,254,656)	(92)
ST. MARGARET'S	2066	8,305,148	19,078,954	17,070,097	(46,044,118)	(37)
SHEET HARBOUR	2066	9,696,223	22,274,594	19,614,724	(25,054,309)	(78)
TOTAL HYDRO PRODUCTION PLANT		**82,508,137**	**189,541,362**	**177,152,774**	**(220,873,707)**	(80)
OTHER PRODUCTION PLANT						
BURNSIDE	2049	3,378,000	5,541,967	3,341,783	(37,494,124)	(9)
TUSKET	2049	2,028,000	3,327,149	1,666,860	(15,492,047)	(11)
VICTORIA JUNCTION	2049	2,218,000	3,638,864	2,582,501	(17,408,103)	(15)
TUFTS COVE CT	2049	2,799,000	4,592,056	3,499,347	(35,959,491)	(10)
TOTAL OTHER PRODUCTION PLANT		**10,423,000**	**17,100,036**	**11,090,492**	**(106,353,765)**	(10)
WIND PRODUCTION PLANT						
DIGBY	2036	1,342,000	1,701,980	1,701,980	(65,528,341)	(3)
NUTTBY	2035	1,480,000	1,840,194	1,840,194	(108,144,625)	(2)
SOUTH CANOE	2040	536,000	735,813	735,813	(94,233,849)	(1)
CANSO/SABLE	2039	197,528	265,847	265,847	(11,923,230)	(2)
TUPPER/BEARHEAD	2035	335,932	417,689	417,689	(23,997,643)	(2)
TOTAL WIND PRODUCTION PLANT		**3,891,460**	**4,961,523**	**4,961,524**	**(303,827,688)**	(2)
TOTAL PRODUCTION PLANT		**305,266,167**	**499,938,203**	**383,289,627**	**(2,754,945,160)**	(14)

REDACTED (CONFIDENTIAL INFORMATION REMOVED)
2026-2027 GRA Direct Evidence Appendix 8A Page 142 of 297

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,653,977	5,276	0		0	5,276-	0
1994	3,115,495	381,494	12		0	381,494-	12-
1995	537,132	316,787	59		0	316,787-	59-
1996	2,002,066	514,699	26		0	514,699-	26-
1997	2,648,098	274,464	10		0	274,464-	10-
1998	297,740	39,658	13		0	39,658-	13-
1999	6,739,438	613,706	9		0	613,706-	9-
2000	7,875,302	1,314,294	17		0	1,314,294-	17-
2001	1,927,996	765,598	40		0	765,598-	40-
2002	1,763,522	396,937	23		0	396,937-	23-
2003	2,621,414	2,970	0		0	2,970-	0
2004	5,662,224	71,624	1		0	71,624-	1-
2005	9,427,408	852,024	9		0	852,024-	9-
2006	5,881,370	3,403	0		0	3,403-	0
2007	9,025,513		0		0		0
2008	288,210	87,268	30		0	87,268-	30-
2009	273,669		0		0		0
2010	9,911,875		0		0		0
2011	23,946,169		0		0		0
2012	22,269,800		0	293,313	1	293,313	1
2013	31,898,775	1,488,305	5		0	1,488,305-	5-
2014	11,746,193	1,656,764	14	5,075	0	1,651,689-	14-
2015	25,094,849	1,803,873	7	60,400	0	1,743,473-	7-
2016	22,506,309	1,021,938	5	34,993	0	986,945-	4-
2017	26,722,229	10,317,018	39	38,536	0	10,278,482-	38-
2018	25,595,593	14,164,166	55	19,699	0	14,144,467-	55-
2019	24,112,935	14,545,904	60	4-	0	14,545,908-	60-
2020	26,658,425	6,197,438	23	9,746	0	6,187,692-	23-
2021	19,425,173	8,047,426	41	43,059	0	8,004,367-	41-
2022	19,655,015	12,437,961	63		0	12,437,961-	63-
2023	42,457,298	9,102,343	21		0	9,102,343-	21-
TOTAL	393,741,212	86,423,338	22	504,817	0	85,918,521-	22-
THREE-YEAR MOVING AVERAGES							
93-95	1,768,868	234,519	13		0	234,519-	13-
94-96	1,884,898	404,327	21		0	404,327-	21-
95-97	1,729,099	368,650	21		0	368,650-	21-
96-98	1,649,301	276,274	17		0	276,274-	17-
97-99	3,228,425	309,276	10		0	309,276-	10-
98-00	4,970,827	655,886	13		0	655,886-	13-

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	5,514,245	897,866	16		0	897,866-	16-
00-02	3,855,607	825,610	21		0	825,610-	21-
01-03	2,104,311	388,502	18		0	388,502-	18-
02-04	3,349,053	157,177	5		0	157,177-	5-
03-05	5,903,682	308,873	5		0	308,873-	5-
04-06	6,990,334	309,017	4		0	309,017-	4-
05-07	8,111,430	285,142	4		0	285,142-	4-
06-08	5,065,031	30,224	1		0	30,224-	1-
07-09	3,195,797	29,089	1		0	29,089-	1-
08-10	3,491,251	29,089	1		0	29,089-	1-
09-11	11,377,238		0		0		0
10-12	18,709,281		0	97,771	1	97,771	1
11-13	26,038,248	496,102	2	97,771	0	398,331-	2-
12-14	21,971,589	1,048,356	5	99,463	0	948,894-	4-
13-15	22,913,272	1,649,647	7	21,825	0	1,627,822-	7-
14-16	19,782,450	1,494,192	8	33,489	0	1,460,702-	7-
15-17	24,774,462	4,380,943	18	44,643	0	4,336,300-	18-
16-18	24,941,377	8,501,041	34	31,076	0	8,469,965-	34-
17-19	25,476,919	13,009,029	51	19,411	0	12,989,619-	51-
18-20	25,455,651	11,635,836	46	9,814	0	11,626,022-	46-
19-21	23,398,844	9,596,922	41	17,600	0	9,579,322-	41-
20-22	21,912,871	8,894,275	41	17,602	0	8,876,673-	41-
21-23	27,179,162	9,862,577	36	14,353	0	9,848,224-	36-
FIVE-YEAR AVERAGE							
19-23	26,461,769	10,066,214	38	10,560	0	10,055,654-	38-

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	238,594	24,245	10		0	24,245-	10-
1994	9,263		0	4,663	50	4,663	50
1995	27,755	31,346	113		0	31,346-	113-
1996	722,468	87,804	12		0	87,804-	12-
1997	16,000		0		0		0
1998	142,000	51,400	36		0	51,400-	36-
1999	297,000	208,285	70		0	208,285-	70-
2000	16,668		0	6,000	36	6,000	36
2001	100,000	10,654	11		0	10,654-	11-
2002	161,091		0		0		0
2003	20,180		0		0		0
2004	22,611	1,490	7		0	1,490-	7-
2005	1,041		0	9,033	868	9,033	868
2006	214,050		0		0		0
2007	9,418		0		0		0
2008							
2009							
2010	2,117,266		0		0		0
2011	4,563,399		0		0		0
2012	3,723,526		0		0		0
2013	4,057,578	482,594	12		0	482,594-	12-
2014	2,147,812	171,579	8		0	171,579-	8-
2015	3,606,477	283,936	8	14,931	0	269,006-	7-
2016	5,770,113	620,683	11	188	0	620,495-	11-
2017	6,748,327	3,535,071	52	42,426	1	3,492,645-	52-
2018	4,595,437	3,797,214	83	6,848	0	3,790,366-	82-
2019	2,010,878	2,745,808	137	264-	0	2,746,072-	137-
2020	4,247,883	3,496,033	82	4-	0	3,496,037-	82-
2021	4,971,834	6,411,107	129	26	0	6,411,081-	129-
2022	10,724,706	4,116,133	38	11	0	4,116,122-	38-
2023	4,714,622	3,521,871	75	25	0	3,521,846-	75-
TOTAL	65,997,997	29,597,254	45	83,882	0	29,513,371-	45-
THREE-YEAR MOVING AVERAGES							
93-95	91,871	18,530	20	1,554	2	16,976-	18-
94-96	253,162	39,717	16	1,554	1	38,162-	15-
95-97	255,408	39,717	16		0	39,717-	16-
96-98	293,489	46,401	16		0	46,401-	16-
97-99	151,667	86,562	57		0	86,562-	57-
98-00	151,889	86,562	57	2,000	1	84,562-	56-

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	137,889	72,980	53	2,000	1	70,980-	51-
00-02	92,586	3,551	4	2,000	2	1,551-	2-
01-03	93,757	3,551	4		0	3,551-	4-
02-04	67,961	497	1		0	497-	1-
03-05	14,611	497	3	3,011	21	2,514	17
04-06	79,234	497	1	3,011	4	2,514	3
05-07	74,836		0	3,011	4	3,011	4
06-08	74,489		0		0		0
07-09	3,139		0		0		0
08-10	705,755		0		0		0
09-11	2,226,888		0		0		0
10-12	3,468,064		0		0		0
11-13	4,114,834	160,865	4		0	160,865-	4-
12-14	3,309,639	218,058	7		0	218,058-	7-
13-15	3,270,623	312,703	10	4,977	0	307,726-	9-
14-16	3,841,467	358,733	9	5,040	0	353,693-	9-
15-17	5,374,972	1,479,897	28	19,182	0	1,460,715-	27-
16-18	5,704,626	2,650,989	46	16,487	0	2,634,502-	46-
17-19	4,451,548	3,359,364	75	16,336	0	3,343,028-	75-
18-20	3,618,066	3,346,352	92	2,193	0	3,344,158-	92-
19-21	3,743,532	4,217,649	113	81-	0	4,217,730-	113-
20-22	6,648,141	4,674,424	70	11	0	4,674,413-	70-
21-23	6,803,721	4,683,037	69	21	0	4,683,016-	69-
FIVE-YEAR AVERAGE							
19-23	5,333,985	4,058,190	76	41-	0	4,058,232-	76-

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	60,007		0		0		0
2015	68,538		0		0		0
2016	71,691		0		0		0
2017	92,454		0		0		0
2018	610,086	27,437	4		0	27,437-	4-
2019	43,670	2,865	7		0	2,865-	7-
2020	283,472	67,835	24		0	67,835-	24-
2021	1,312,037	709,274	54		0	709,274-	54-
2022	844,037	246,196	29		0	246,196-	29-
2023	1,424,921	314,303	22		0	314,303-	22-
TOTAL	4,810,914	1,367,910	28		0	1,367,910-	28-
THREE-YEAR MOVING AVERAGES							
14-16	66,745		0		0		0
15-17	77,561		0		0		0
16-18	258,077	9,146	4		0	9,146-	4-
17-19	248,737	10,101	4		0	10,101-	4-
18-20	312,409	32,712	10		0	32,712-	10-
19-21	546,393	259,991	48		0	259,991-	48-
20-22	813,182	341,101	42		0	341,101-	42-
21-23	1,193,665	423,258	35		0	423,258-	35-
FIVE-YEAR AVERAGE							
19-23	781,627	268,094	34		0	268,094-	34-

NOVA SCOTIA POWER, INC.

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	2,049,168	115,166	6	9,208	0	105,958-	5-
1994	1,250,184	68,489-	5-	11,241-	1-	57,248	5
1995	419,759	168,756	40	45,376	11	123,380-	29-
1996	1,048,496	67,962	6	5,195	0	62,767-	6-
1997	1,571,454	127,801	8	114,400	7	13,401-	1-
1998	1,373,995	118,450	9	1,628	0	116,822-	9-
1999	193,397	13,512	7		0	13,512-	7-
2000	640,442		0	22,785-	4-	22,785-	4-
2001	393,286	70,136	18		0	70,136-	18-
2002	613,733	43,579	7		0	43,579-	7-
2003		24,480		45,251		20,771	
2004	1,003,553	80,646	8		0	80,646-	8-
2005	1,862,464	101,392	5		0	101,392-	5-
2006	84,510	64,507	76		0	64,507-	76-
2007	690,606	103,547	15		0	103,547-	15-
2008	725,775	30,294-	4-		0	30,294	4
2009	1,648,512	47,458	3		0	47,458-	3-
2010	1,652,323	59,782	4	648	0	59,134-	4-
2011	3,565,832	481,830	14	18,189-	1-	500,019-	14-
2012	3,017,144	1,032,533	34		0	1,032,533-	34-
2013	6,268,233	776,960	12		0	776,960-	12-
2014	2,071,662	607,812	29		0	607,812-	29-
2015	3,038,798	595,090	20	11,573	0	583,517-	19-
2016	3,751,703	893,195	24	43,632	1	849,562-	23-
2017	5,745,628	2,387,393	42	18,364	0	2,369,029-	41-
2018	5,346,245	1,243,804	23	31,068	1	1,212,736-	23-
2019	3,007,959	3,016,307	100	8,682	0	3,007,625-	100-
2020	4,901,001	1,329,100	27	37,308	1	1,291,792-	26-
2021	418,884	591,260	141	51,652	12	539,608-	129-
2022	1,836,790	296,459-	16-	67,245	4	363,704	20
2023	2,603,303	892,393	34	55,534	2	836,859-	32-
TOTAL	62,794,839	14,659,609	23	494,548	1	14,165,060-	23-
THREE-YEAR MOVING AVERAGES							
93-95	1,239,704	71,811	6	14,448	1	57,363-	5-
94-96	906,146	56,076	6	13,110	1	42,966-	5-
95-97	1,013,236	121,506	12	54,990	5	66,516-	7-
96-98	1,331,315	104,738	8	40,408	3	64,330-	5-
97-99	1,046,282	86,588	8	38,676	4	47,912-	5-
98-00	735,945	43,987	6	7,052-	1-	51,040-	7-

NOVA SCOTIA POWER, INC.

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	409,042	27,883	7	7,595-	2-	35,478-	9-
00-02	549,154	37,905	7	7,595-	1-	45,500-	8-
01-03	335,673	46,065	14	15,084	4	30,981-	9-
02-04	539,095	49,568	9	15,084	3	34,484-	6-
03-05	955,339	68,839	7	15,084	2	53,756-	6-
04-06	983,509	82,182	8		0	82,182-	8-
05-07	879,194	89,815	10		0	89,815-	10-
06-08	500,297	45,920	9		0	45,920-	9-
07-09	1,021,631	40,237	4		0	40,237-	4-
08-10	1,342,203	25,649	2	216	0	25,433-	2-
09-11	2,288,889	196,357	9	5,847-	0	202,203-	9-
10-12	2,745,100	524,715	19	5,847-	0	530,562-	19-
11-13	4,283,736	763,775	18	6,063-	0	769,837-	18-
12-14	3,785,680	805,769	21		0	805,769-	21-
13-15	3,792,898	659,954	17	3,858	0	656,097-	17-
14-16	2,954,054	698,699	24	18,402	1	680,297-	23-
15-17	4,178,710	1,291,893	31	24,523	1	1,267,370-	30-
16-18	4,947,858	1,508,131	30	31,021	1	1,477,109-	30-
17-19	4,699,944	2,215,835	47	19,371	0	2,196,464-	47-
18-20	4,418,401	1,863,070	42	25,686	1	1,837,385-	42-
19-21	2,775,948	1,645,555	59	32,547	1	1,613,008-	58-
20-22	2,385,558	541,300	23	52,068	2	489,232-	21-
21-23	1,619,659	395,731	24	58,144	4	337,588-	21-
FIVE-YEAR AVERAGE							
19-23	2,553,587	1,106,520	43	44,084	2	1,062,436-	42-

NOVA SCOTIA POWER, INC.

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		259		311		52	
1994							
1995		80,275				80,275-	
1996		80,275-				80,275	
1997	60,000	48,976	82	3,273	5	45,703-	76-
1998							
1999							
2000							
2001							
2002							
2003		2,410				2,410-	
2004	290,759	2,772	1		0	2,772-	1-
2005		101,245				101,245-	
2006	47,328	16,458	35		0	16,458-	35-
2007	26,967		0		0		0
2008	12,479		0		0		0
2009	19,120		0		0		0
2010							
2011	198,028	260	0		0	260-	0
2012		3,004				3,004-	
2013	922,679	1,783	0		0	1,783-	0
2014		3,508				3,508-	
2015	8,407	215,762		24,428	291	191,334-	
2016	286,100	39,581	14	4,393	2	35,188-	12-
2017	115,959	332,885	287	1,497	1	331,388-	286-
2018	34,911	84,135	241	1,139	3	82,996-	238-
2019	1,049,998	470,456	45	2,368	0	468,088-	45-
2020	321,199	157,562	49	2,020	1	155,542-	48-
2021	15,522-	102,032	657-	2,696	17-	99,337-	640
2022	1,083,763	322,712	30	5,234	0	317,478-	29-
2023	226,867	157,479	69	9,925	4	147,554-	65-
TOTAL	4,689,041	2,063,281	44	57,283	1	2,005,998-	43-

THREE-YEAR MOVING AVERAGES

93-95		26,845		104		26,741-	
94-96							
95-97	20,000	16,325	82	1,091	5	15,234-	76-
96-98	20,000	10,433-	52-	1,091	5	11,524	58
97-99	20,000	16,325	82	1,091	5	15,234-	76-
98-00							

NOVA SCOTIA POWER, INC.

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03		803				803-	
02-04	96,920	1,727	2		0	1,727-	2-
03-05	96,920	35,476	37		0	35,476-	37-
04-06	112,696	40,159	36		0	40,159-	36-
05-07	24,765	39,235	158		0	39,235-	158-
06-08	28,924	5,486	19		0	5,486-	19-
07-09	19,522		0		0		0
08-10	10,533		0		0		0
09-11	72,383	87	0		0	87-	0
10-12	66,009	1,088	2		0	1,088-	2-
11-13	373,569	1,683	0		0	1,683-	0
12-14	307,560	2,765	1		0	2,765-	1-
13-15	310,362	73,685	24	8,143	3	65,542-	21-
14-16	98,169	86,284	88	9,607	10	76,677-	78-
15-17	136,822	196,076	143	10,106	7	185,970-	136-
16-18	145,657	152,200	104	2,343	2	149,857-	103-
17-19	400,289	295,825	74	1,668	0	294,158-	73-
18-20	468,703	237,384	51	1,842	0	235,542-	50-
19-21	451,892	243,350	54	2,361	1	240,989-	53-
20-22	463,147	194,102	42	3,316	1	190,786-	41-
21-23	431,703	194,075	45	5,952	1	188,123-	44-
FIVE-YEAR AVERAGE							
19-23	533,261	242,048	45	4,448	1	237,600-	45-

NOVA SCOTIA POWER, INC.

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,587,283	54,143	3	340	0	53,803-	3-
1994	246,612	121,228	49	40,547	16	80,681-	33-
1995	536,830	207,130	39	45,124	8	162,006-	30-
1996	471,154	38,244-	8-	128,128-	27-	89,884-	19-
1997	502,394	424,950	85		0	424,950-	85-
1998	115,315	262,531	228	2,994	3	259,537-	225-
1999	356,738	122,217	34		0	122,217-	34-
2000	363,699	32,147	9		0	32,147-	9-
2001	323,043	87,241	27		0	87,241-	27-
2002	379,468	27,180	7		0	27,180-	7-
2003		38,010				38,010-	
2004	508,663	322,101	63		0	322,101-	63-
2005	723,072	721,719	100		0	721,719-	100-
2006	29,847	422,497			0	422,497-	
2007	588,724	1,678,769	285		0	1,678,769-	285-
2008	1,085,207	512,823	47		0	512,823-	47-
2009	983,639	450,615	46		0	450,615-	46-
2010	164,615	1,132,525	688		0	1,132,525-	688-
2011	2,113,818	1,111,494	53		0	1,111,494-	53-
2012	2,138,406	1,230,051	58		0	1,230,051-	58-
2013	1,557,948	814,446	52		0	814,446-	52-
2014	1,929,730	1,193,021	62		0	1,193,021-	62-
2015	502,588	1,473,265	293	88,135	18	1,385,130-	276-
2016	2,195,128	1,591,875	73	64,839	3	1,527,035-	70-
2017	2,129,442	1,848,621	87	29,790-	1-	1,878,411-	88-
2018	9,294,879	3,241,428	35	76,157	1	3,165,271-	34-
2019	3,556,621	3,007,164	85	24,818	1	2,982,346-	84-
2020	3,514,319	1,624,979	46	14,458	0	1,610,522-	46-
2021	4,967,383	2,642,708	53	68,825	1	2,573,883-	52-
2022	3,117,907	2,673,891	86	153,063	5	2,520,828-	81-
2023	4,078,750	1,944,112	48	94,274	2	1,849,838-	45-
TOTAL	50,063,222	30,976,637	62	515,655	1	30,460,982-	61-
THREE-YEAR MOVING AVERAGES							
93-95	790,242	127,500	16	28,670	4	98,830-	13-
94-96	418,199	96,705	23	14,152-	3-	110,857-	27-
95-97	503,459	197,945	39	27,668-	5-	225,613-	45-
96-98	362,954	216,412	60	41,711-	11-	258,124-	71-
97-99	324,816	269,899	83	998	0	268,901-	83-
98-00	278,584	138,965	50	998	0	137,967-	50-

NOVA SCOTIA POWER, INC.

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	347,827	80,535	23		0	80,535-	23-
00-02	355,403	48,856	14		0	48,856-	14-
01-03	234,170	50,810	22		0	50,810-	22-
02-04	296,043	129,097	44		0	129,097-	44-
03-05	410,578	360,610	88		0	360,610-	88-
04-06	420,527	488,772	116		0	488,772-	116-
05-07	447,214	940,995	210		0	940,995-	210-
06-08	567,926	871,363	153		0	871,363-	153-
07-09	885,857	880,736	99		0	880,736-	99-
08-10	744,487	698,654	94		0	698,654-	94-
09-11	1,087,357	898,211	83		0	898,211-	83-
10-12	1,472,280	1,158,023	79		0	1,158,023-	79-
11-13	1,936,724	1,051,997	54		0	1,051,997-	54-
12-14	1,875,361	1,079,173	58		0	1,079,173-	58-
13-15	1,330,089	1,160,244	87	29,378	2	1,130,866-	85-
14-16	1,542,482	1,419,387	92	50,991	3	1,368,396-	89-
15-17	1,609,053	1,637,920	102	41,061	3	1,596,859-	99-
16-18	4,539,816	2,227,308	49	37,069	1	2,190,239-	48-
17-19	4,993,647	2,699,071	54	23,728	0	2,675,343-	54-
18-20	5,455,273	2,624,524	48	38,478	1	2,586,046-	47-
19-21	4,012,774	2,424,950	60	36,034	1	2,388,917-	60-
20-22	3,866,536	2,313,859	60	78,782	2	2,235,078-	58-
21-23	4,054,680	2,420,237	60	105,387	3	2,314,850-	57-
FIVE-YEAR AVERAGE							
19-23	3,846,996	2,378,571	62	71,087	2	2,307,483-	60-

NOVA SCOTIA POWER, INC.

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	950,881	139,998	15	13,447	1	126,551-	13-
1994	5,279	155,847-		72,125-		83,722	
1995	209,900	41,359	20	879	0	40,480-	19-
1996	365,995	10,749	3		0	10,749-	3-
1997	784,794	93,191	12	133,618	17	40,427	5
1998	252,327	8,932	4	37,398	15	28,466	11
1999	181,955	629-	0	30,990	17	31,619	17
2000	104,612	22,018-	21-	8,606	8	30,624	29
2001	340,939	28,237	8	33,085	10	4,848	1
2002	385,921	2,412	1		0	2,412-	1-
2003		700				700-	
2004	64,376	29,427	46		0	29,427-	46-
2005	25,000	907	4	11,384	46	10,477	42
2006	452	38,643			0	38,643-	
2007		1,675				1,675-	
2008		686,682				686,682-	
2009	8,103,632	133,789	2	7,922	0	125,867-	2-
2010	1,108,486	49,790	4		0	49,790-	4-
2011	412,333	268,172	65		0	268,172-	65-
2012	316,382	121,767	38	4,036	1	117,730-	37-
2013	358,389	144,296	40		0	144,296-	40-
2014	655,485	125,483	19		0	125,483-	19-
2015	130,670	27,816	21	61,959	47	34,143	26
2016	1,556,968	190,240	12	10,252	1	179,988-	12-
2017	1,238,389	295,408	24	14,664	1	280,744-	23-
2018	2,324,109	150,267	6	6,465	0	143,802-	6-
2019	1,433,675	656,438	46	10,683	1	645,755-	45-
2020	1,187,832	236,292	20	3,891	0	232,401-	20-
2021	2,209,605	507,308	23	16,459	1	490,849-	22-
2022	1,398,456	466,671	33	22,152	2	444,519-	32-
2023	1,280,011	614,978	48	20,637	2	594,341-	46-
TOTAL	27,386,855	4,893,129	18	376,402	1	4,516,727-	16-
THREE-YEAR MOVING AVERAGES							
93-95	388,687	8,503	2	19,266-	5-	27,770-	7-
94-96	193,725	34,580-	18-	23,749-	12-	10,831	6
95-97	453,563	48,433	11	44,832	10	3,601-	1-
96-98	467,705	37,624	8	57,005	12	19,381	4
97-99	406,359	33,831	8	67,335	17	33,504	8
98-00	179,631	4,572-	3-	25,665	14	30,236	17

NOVA SCOTIA POWER, INC.

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	209,169	1,863	1	24,227	12	22,364	11
00-02	277,157	2,877	1	13,897	5	11,020	4
01-03	242,287	10,450	4	11,028	5	579	0
02-04	150,099	10,846	7		0	10,846-	7-
03-05	29,792	10,344	35	3,795	13	6,550-	22-
04-06	29,943	22,992	77	3,795	13	19,197-	64-
05-07	8,484	13,741	162	3,795	45	9,947-	117-
06-08	151	242,333			0	242,333-	
07-09	2,701,211	274,049	10	2,641	0	271,408-	10-
08-10	3,070,706	290,087	9	2,641	0	287,446-	9-
09-11	3,208,150	150,584	5	2,641	0	147,943-	5-
10-12	612,400	146,576	24	1,346	0	145,231-	24-
11-13	362,368	178,078	49	1,346	0	176,733-	49-
12-14	443,419	130,515	29	1,346	0	129,169-	29-
13-15	381,515	99,198	26	20,653	5	78,545-	21-
14-16	781,041	114,513	15	24,070	3	90,442-	12-
15-17	975,342	171,155	18	28,958	3	142,196-	15-
16-18	1,706,489	211,972	12	10,460	1	201,511-	12-
17-19	1,665,391	367,371	22	10,604	1	356,767-	21-
18-20	1,648,539	347,665	21	7,013	0	340,652-	21-
19-21	1,610,371	466,679	29	10,344	1	456,335-	28-
20-22	1,598,631	403,424	25	14,167	1	389,256-	24-
21-23	1,629,358	529,652	33	19,749	1	509,903-	31-
FIVE-YEAR AVERAGE							
19-23	1,501,916	496,337	33	14,764	1	481,573-	32-

NOVA SCOTIA POWER, INC.

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995				473		473	
1996							
1997		305				305-	
1998	191		0		0		0
1999							
2000							
2001							
2002							
2003							
2004		40				40-	
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012		236				236-	
2013		50				50-	
2014							
2015							
2016	5,729	2,761	48	36	1	2,725-	48-
2017	1,323	400-	30-	26	2	426	32
2018	10,111	4,614	46	52	1	4,561-	45-
2019	107,393	9,374	9		0	9,374-	9-
2020		93		27		66-	
2021		19		1		18-	
2022		1		1			
2023		5,125		5		5,120-	
TOTAL	124,748	22,218	18	621	0	21,597-	17-
THREE-YEAR MOVING AVERAGES							
95-97		102		158		56	
96-98	64	102	160		0	102-	160-
97-99	64	102	160		0	102-	160-
98-00	64		0		0		0
99-01							
00-02							
01-03							
02-04		13				13-	

NOVA SCOTIA POWER, INC.

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05		13				13-	
04-06		13				13-	
05-07							
06-08							
07-09							
08-10							
09-11							
10-12		79				79-	
11-13		95				95-	
12-14		95				95-	
13-15		17				17-	
14-16	1,910	920	48	12	1	908-	48-
15-17	2,351	787	33	21	1	766-	33-
16-18	5,721	2,325	41	38	1	2,287-	40-
17-19	39,609	4,529	11	26	0	4,503-	11-
18-20	39,168	4,694	12	26	0	4,667-	12-
19-21	35,798	3,162	9	9	0	3,153-	9-
20-22		38		10		28-	
21-23		1,715		2		1,713-	
FIVE-YEAR AVERAGE							
19-23	21,479	2,922	14	7	0	2,916-	14-

NOVA SCOTIA POWER, INC.

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	4,324		0		0		0
2003							
2004	43,900	20,473	47		0	20,473-	47-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018	4,150	9	0		0	9-	0
2019		19,147		47		19,100-	
2020		3,253-		54		3,307	
2021		6,620		32		6,588-	
2022		8,832		580		8,252-	
2023		9,662		407		9,256-	
TOTAL	52,373	61,490	117	1,120	2	60,370-	115-
THREE-YEAR MOVING AVERAGES							
02-04	16,075	6,824	42		0	6,824-	42-
03-05	14,633	6,824	47		0	6,824-	47-
04-06	14,633	6,824	47		0	6,824-	47-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18	1,383	3	0		0	3-	0

NOVA SCOTIA POWER, INC.

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
17-19	1,383	6,385	462	16	1	6,370-	461-
18-20	1,383	5,301	383	34	2	5,267-	381-
19-21		7,505		44		7,460-	
20-22		4,066		222		3,844-	
21-23		8,371		339		8,032-	
FIVE-YEAR AVERAGE							
19-23		8,202		224		7,978-	

NOVA SCOTIA POWER, INC.

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,938,240		0		0		0
1994	15,857		0		0		0
1995		674		34,795		34,121	
1996	466,789	1,971	0		0	1,971-	0
1997	753,766	8,775	1		0	8,775-	1-
1998	2,776,043	7,012	0		0	7,012-	0
1999	272,127	174	0		0	174-	0
2000	273,364	10,028	4		0	10,028-	4-
2001	1,752,556	750	0		0	750-	0
2002	206,361	232	0		0	232-	0
2003		10,441				10,441-	
2004	21,500	18,959	88		0	18,959-	88-
2005		439				439-	
2006	33,840	34,956	103		0	34,956-	103-
2007	40,423		0		0		0
2008	34,253	7,430	22		0	7,430-	22-
2009	48,142		0		0		0
2010	52,814		0		0		0
2011	221,941	22-	0		0	22	0
2012		3,805				3,805-	
2013							
2014							
2015		1,294				1,294-	
2016	47,082	11,796	25	547	1	11,249-	24-
2017	38,104	3,631	10	891	2	2,740-	7-
2018	497,054	7,439	1	178	0	7,261-	1-
2019	25,220	7,472	30	222	1	7,250-	29-
2020	145,467	23,613	16	82	0	23,532-	16-
2021	48,161	7,904	16	291	1	7,612-	16-
2022	118,829	6,760	6	315	0	6,445-	5-
2023	103,432	4,347	4	214	0	4,133-	4-
TOTAL	9,931,364	179,880	2	37,535	0	142,346-	1-
THREE-YEAR MOVING AVERAGES							
93-95	651,366	225	0	11,598	2	11,374	2
94-96	160,882	882	1	11,598	7	10,717	7
95-97	406,852	3,807	1	11,598	3	7,792	2
96-98	1,332,199	5,919	0		0	5,919-	0
97-99	1,267,312	5,320	0		0	5,320-	0
98-00	1,107,178	5,738	1		0	5,738-	1-

NOVA SCOTIA POWER, INC.

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01	766,016	3,651	0		0	3,651-	0
00-02	744,094	3,670	0		0	3,670-	0
01-03	652,972	3,808	1		0	3,808-	1-
02-04	75,954	9,877	13		0	9,877-	13-
03-05	7,167	9,946	139		0	9,946-	139-
04-06	18,447	18,118	98		0	18,118-	98-
05-07	24,754	11,798	48		0	11,798-	48-
06-08	36,172	14,129	39		0	14,129-	39-
07-09	40,940	2,477	6		0	2,477-	6-
08-10	45,070	2,477	5		0	2,477-	5-
09-11	107,632	7-	0		0	7	0
10-12	91,585	1,261	1		0	1,261-	1-
11-13	73,980	1,261	2		0	1,261-	2-
12-14		1,268				1,268-	
13-15		431				431-	
14-16	15,694	4,363	28	182	1	4,181-	27-
15-17	28,395	5,574	20	479	2	5,094-	18-
16-18	194,080	7,622	4	539	0	7,083-	4-
17-19	186,793	6,181	3	431	0	5,750-	3-
18-20	222,580	12,842	6	161	0	12,681-	6-
19-21	72,949	12,996	18	198	0	12,798-	18-
20-22	104,152	12,759	12	229	0	12,530-	12-
21-23	90,141	6,337	7	273	0	6,063-	7-
FIVE-YEAR AVERAGE							
19-23	88,222	10,019	11	225	0	9,794-	11-

NOVA SCOTIA POWER, INC.

ACCOUNT 362.2 REMOTE MONITORING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021		5,162		161		5,000-	
2022		1,426		567		859-	
2023		335		62		273-	
TOTAL		6,923		790		6,133-	
THREE-YEAR MOVING AVERAGES							
21-23		2,308		263		2,044-	

NOVA SCOTIA POWER, INC.

ACCOUNT 362.3 STATION EQUIPMENT - MISCELLANEOUS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012	730		0		0		0
2013							
2014							
2015							
2016							
2017							
2018	152,182	4,551	3	43	0	4,508-	3-
2019	10,697	3,303	31	43	0	3,260-	30-
2020	718	1,069	149	26-	4-	1,096-	153-
2021	76,252-	3,710	5-	310	0	3,400-	4
2022	83,367	1,584	2	44	0	1,540-	2-
2023	4,707	3,302	70	465	10	2,838-	60-
TOTAL	176,148	17,519	10	878	0	16,641-	9-
THREE-YEAR MOVING AVERAGES							
12-14	243		0		0		0
13-15							
14-16							
15-17							
16-18	50,727	1,517	3	14	0	1,503-	3-
17-19	54,293	2,618	5	29	0	2,589-	5-
18-20	54,532	2,974	5	20	0	2,954-	5-
19-21	21,612-	2,694	12-	109	1-	2,585-	12
20-22	2,611	2,121	81	109	4	2,012-	77-
21-23	3,940	2,866	73	273	7	2,593-	66-
FIVE-YEAR AVERAGE							
19-23	4,647	2,594	56	167	4	2,427-	52-

NOVA SCOTIA POWER, INC.

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	11,740,902	1,552,760	13	1,166,386	10	386,374-	3-
1994	1,024,547	851,746-	83-	3,265,160-	319-	2,413,414-	236-
1995	1,590,994	1,536,424	97	217,337	14	1,319,087-	83-
1996	3,455,146	1,285,360	37	114,654	3	1,170,706-	34-
1997	3,376,868	1,035,772	31	78,272	2	957,500-	28-
1998	1,202,838	792,019	66	11,368	1	780,651-	65-
1999	641,601	956,403	149	16,877	3	939,526-	146-
2000	2,333,325	885,668	38	15,928	1	869,740-	37-
2001	2,103,362	1,154,401	55	606-	0	1,155,007-	55-
2002	7,745,341	532,572	7		0	532,572-	7-
2003	502,144	1,340,693	267		0	1,340,693-	267-
2004	848,872	705,696	83		0	705,696-	83-
2005	979,775	1,155,607	118	1,019	0	1,154,588-	118-
2006	1,167,022	1,002,847	86		0	1,002,847-	86-
2007	2,243,112	928,138	41		0	928,138-	41-
2008	1,998,048	1,450,529	73	842	0	1,449,687-	73-
2009	2,525,530	1,501,116	59		0	1,501,116-	59-
2010	1,065,117	2,404,531	226		0	2,404,531-	226-
2011	6,034,847	806,378	13		0	806,378-	13-
2012	5,329,993	608,282	11		0	608,282-	11-
2013	4,702,160	629,185	13		0	629,185-	13-
2014	5,906,060	514,607	9		0	514,607-	9-
2015	3,402,992	110,304	3	5,192	0	105,112-	3-
2016	5,312,437	1,373,641	26	59,954	1	1,313,687-	25-
2017	6,858,943	1,150,869	17	40,798	1	1,110,071-	16-
2018	5,874,095	2,170,511	37	79,647	1	2,090,863-	36-
2019	8,087,122	5,130,863	63	31,760	0	5,099,103-	63-
2020	6,217,379	251,827-	4-	44,112	1	295,940	5
2021	6,430,744	3,083,686	48	112,219	2	2,971,467-	46-
2022	11,788,240	8,498,276	72	116,171	1	8,382,105-	71-
2023	10,988,431	2,206,535	20	443,172	4	1,763,363-	16-
TOTAL	133,477,985	45,400,100	34	710,057-	1-	46,110,157-	35-
THREE-YEAR MOVING AVERAGES							
93-95	4,785,481	745,813	16	627,146-	13-	1,372,958-	29-
94-96	2,023,562	656,679	32	977,723-	48-	1,634,402-	81-
95-97	2,807,669	1,285,852	46	136,754	5	1,149,098-	41-
96-98	2,678,284	1,037,717	39	68,098	3	969,619-	36-
97-99	1,740,436	928,065	53	35,506	2	892,559-	51-
98-00	1,392,588	878,030	63	14,724	1	863,306-	62-

NOVA SCOTIA POWER, INC.

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,692,763	998,824	59	10,733	1	988,091-	58-
00-02	4,060,676	857,547	21	5,107	0	852,440-	21-
01-03	3,450,282	1,009,222	29	202-	0	1,009,424-	29-
02-04	3,032,119	859,654	28		0	859,654-	28-
03-05	776,930	1,067,332	137	340	0	1,066,992-	137-
04-06	998,556	954,717	96	340	0	954,377-	96-
05-07	1,463,303	1,028,864	70	340	0	1,028,524-	70-
06-08	1,802,727	1,127,171	63	281	0	1,126,891-	63-
07-09	2,255,563	1,293,261	57	281	0	1,292,980-	57-
08-10	1,862,898	1,785,392	96	281	0	1,785,111-	96-
09-11	3,208,498	1,570,675	49		0	1,570,675-	49-
10-12	4,143,319	1,273,063	31		0	1,273,063-	31-
11-13	5,355,667	681,281	13		0	681,281-	13-
12-14	5,312,738	584,024	11		0	584,024-	11-
13-15	4,670,404	418,032	9	1,731	0	416,301-	9-
14-16	4,873,830	666,184	14	21,715	0	644,469-	13-
15-17	5,191,457	878,271	17	35,314	1	842,957-	16-
16-18	6,015,158	1,565,007	26	60,133	1	1,504,874-	25-
17-19	6,940,053	2,817,414	41	50,735	1	2,766,679-	40-
18-20	6,726,199	2,349,849	35	51,840	1	2,298,009-	34-
19-21	6,911,748	2,654,241	38	62,697	1	2,591,543-	37-
20-22	8,145,454	3,776,712	46	90,834	1	3,685,878-	45-
21-23	9,735,805	4,596,166	47	223,854	2	4,372,312-	45-
FIVE-YEAR AVERAGE							
19-23	8,702,383	3,733,507	43	149,487	2	3,584,020-	41-

NOVA SCOTIA POWER, INC.

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	6,843,689	1,587,915	23	872,638	13	715,277-	10-
1994	218,020	50,241	23	22,540	10	27,701-	13-
1995	247,762	484,084	195	171,683	69	312,401-	126-
1996	504,510	361,236	72	138,393	27	222,843-	44-
1997	2,077,261	226,522	11	92,427	4	134,095-	6-
1998	717,827	258,946	36	103,692	14	155,254-	22-
1999	297,410	235,338	79	77,072	26	158,266-	53-
2000	339,131	256,145	76	114,238	34	141,907-	42-
2001	1,610,534	200,370	12	139,935	9	60,435-	4-
2002	8,806,412	528,406	6		0	528,406-	6-
2003	784,045	665,280	85		0	665,280-	85-
2004	3,563,160	575,951	16		0	575,951-	16-
2005	1,450,830	819,026	56		0	819,026-	56-
2006	823,878	762,304	93		0	762,304-	93-
2007	47,735	5,889	12		0	5,889-	12-
2008		293,967				293,967-	
2009	3,735,232	292,721	8	16,600	0	276,121-	7-
2010	1,189,452	1,203,300	101	86,136	7	1,117,164-	94-
2011	2,002,777	1,082,548	54	156,855	8	925,693-	46-
2012	3,030,236	1,295,684	43	14,512	0	1,281,172-	42-
2013	2,111,028	848,895	40		0	848,895-	40-
2014	2,103,779	746,294	35	1,622-	0	747,917-	36-
2015	2,016,181	800,433	40	40,437	2	759,997-	38-
2016	2,328,840	1,119,545	48	64,049	3	1,055,496-	45-
2017	2,153,185	579,850	27	31,428	1	548,422-	25-
2018	2,493,676	1,533,844	62	25,550	1	1,508,294-	60-
2019	5,967,103	3,789,201	64	5,973	0	3,783,228-	63-
2020	3,389,302	826,455	24	38,454	1	788,001-	23-
2021	2,469,422	865,741-	35-	47,142	2	912,884	37
2022	18,353,183	7,006,120	38	44,168	0	6,961,952-	38-
2023	3,716,035	1,577,073	42	62,639	2	1,514,434-	41-
TOTAL	85,391,638	29,147,841	34	2,364,938	3	26,782,903-	31-
THREE-YEAR MOVING AVERAGES							
93-95	2,436,490	707,413	29	355,620	15	351,793-	14-
94-96	323,431	298,520	92	110,872	34	187,648-	58-
95-97	943,178	357,281	38	134,168	14	223,113-	24-
96-98	1,099,866	282,235	26	111,504	10	170,731-	16-
97-99	1,030,833	240,269	23	91,064	9	149,205-	14-
98-00	451,456	250,143	55	98,334	22	151,809-	34-

NOVA SCOTIA POWER, INC.

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	749,025	230,618	31	110,415	15	120,203-	16-
00-02	3,585,359	328,307	9	84,724	2	243,583-	7-
01-03	3,733,664	464,685	12	46,645	1	418,040-	11-
02-04	4,384,539	589,879	13		0	589,879-	13-
03-05	1,932,678	686,752	36		0	686,752-	36-
04-06	1,945,956	719,094	37		0	719,094-	37-
05-07	774,148	529,073	68		0	529,073-	68-
06-08	290,538	354,053	122		0	354,053-	122-
07-09	1,260,989	197,526	16	5,533	0	191,992-	15-
08-10	1,641,561	596,663	36	34,245	2	562,417-	34-
09-11	2,309,154	859,523	37	86,530	4	772,993-	33-
10-12	2,074,155	1,193,844	58	85,834	4	1,108,010-	53-
11-13	2,381,347	1,075,709	45	57,122	2	1,018,587-	43-
12-14	2,415,015	963,624	40	4,296	0	959,328-	40-
13-15	2,076,996	798,541	38	12,938	1	785,603-	38-
14-16	2,149,600	888,758	41	34,288	2	854,470-	40-
15-17	2,166,069	833,276	38	45,305	2	787,971-	36-
16-18	2,325,234	1,077,746	46	40,342	2	1,037,404-	45-
17-19	3,537,988	1,967,631	56	20,983	1	1,946,648-	55-
18-20	3,950,027	2,049,833	52	23,326	1	2,026,508-	51-
19-21	3,941,943	1,249,971	32	30,523	1	1,219,448-	31-
20-22	8,070,636	2,322,278	29	43,255	1	2,279,023-	28-
21-23	8,179,547	2,572,484	31	51,316	1	2,521,167-	31-
FIVE-YEAR AVERAGE							
19-23	6,779,009	2,466,621	36	39,675	1	2,426,946-	36-

NOVA SCOTIA POWER, INC.

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	50,145	1,081	2	111	0	970-	2-
2019	12,365	106	1	257	2	151	1
2020	23,170	16,365	71	44-	0	16,409-	71-
2021	207-	858	415-	227	110-	631-	305
2022	90	181	200	7	8	174-	193-
2023	3-	105		17	501-	88-	
TOTAL	85,560	18,695	22	575	1	18,120-	21-
THREE-YEAR MOVING AVERAGES							
18-20	28,560	5,851	20	108	0	5,742-	20-
19-21	11,776	5,776	49	147	1	5,629-	48-
20-22	7,684	5,801	75	63	1	5,738-	75-
21-23	40-	381	954-	84	209-	298-	745
FIVE-YEAR AVERAGE							
19-23	7,083	3,523	50	93	1	3,430-	48-

NOVA SCOTIA POWER, INC.

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	299,338		0	142	0	142	0
1994	2,461		0		0		0
1995	32,151	25,848	80	14,439	45	11,409-	35-
1996	27,997	52,984	189	11,179	40	41,805-	149-
1997	196,141	41,085	21	22,493	11	18,592-	9-
1998	47,645	26,710	56	56	0	26,654-	56-
1999	46,417	11,495	25	149	0	11,346-	24-
2000	24,568	22,893	93	198	1	22,695-	92-
2001	101,184	21,790	22	50	0	21,740-	21-
2002	1,074,093	12,578	1		0	12,578-	1-
2003		283,436				283,436-	
2004	43,104	17,549	41		0	17,549-	41-
2005	221,176	28,146	13		0	28,146-	13-
2006	3,540	106,313			0	106,313-	
2007	280,444	24,111	9		0	24,111-	9-
2008	224,425	33,638	15		0	33,638-	15-
2009	145,925	16,286	11		0	16,286-	11-
2010		22,937		41,051		18,114	
2011	404,276	64,976	16	255,820	63	190,844	47
2012	318,637	94,908	30		0	94,908-	30-
2013	2,098,180	73,633	4		0	73,633-	4-
2014	326,242	77,574	24		0	77,574-	24-
2015	376,955	82,321	22	2,813	1	79,508-	21-
2016	450,679	107,062	24	4,975	1	102,087-	23-
2017	316,811	206,547	65	4,391	1	202,156-	64-
2018	904,235	234,283	26	5,042	1	229,241-	25-
2019	1,274,019	300,123	24	2,370	0	297,753-	23-
2020	131,866	170,189	129	591	0	169,598-	129-
2021	497,155	178,323	36	8,998	2	169,325-	34-
2022	120,527	231,237	192	8,004	7	223,233-	185-
2023	171,146	71,935	42	9,007	5	62,928-	37-
TOTAL	10,161,335	2,640,910	26	391,767	4	2,249,143-	22-
THREE-YEAR MOVING AVERAGES							
93-95	111,317	8,616	8	4,860	4	3,756-	3-
94-96	20,870	26,277	126	8,539	41	17,738-	85-
95-97	85,430	39,972	47	16,037	19	23,935-	28-
96-98	90,594	40,260	44	11,243	12	29,017-	32-
97-99	96,734	26,430	27	7,566	8	18,864-	20-
98-00	39,543	20,366	52	134	0	20,232-	51-

NOVA SCOTIA POWER, INC.

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	57,390	18,726	33	132	0	18,594-	32-
00-02	399,948	19,087	5	83	0	19,004-	5-
01-03	391,759	105,935	27	17	0	105,918-	27-
02-04	372,399	104,521	28		0	104,521-	28-
03-05	88,093	109,711	125		0	109,711-	125-
04-06	89,273	50,669	57		0	50,669-	57-
05-07	168,387	52,857	31		0	52,857-	31-
06-08	169,470	54,687	32		0	54,687-	32-
07-09	216,931	24,678	11		0	24,678-	11-
08-10	123,450	24,287	20	13,684	11	10,603-	9-
09-11	183,400	34,733	19	98,957	54	64,224	35
10-12	240,971	60,941	25	98,957	41	38,016	16
11-13	940,364	77,839	8	85,273	9	7,434	1
12-14	914,353	82,038	9		0	82,038-	9-
13-15	933,792	77,843	8	938	0	76,905-	8-
14-16	384,625	88,985	23	2,596	1	86,390-	22-
15-17	381,482	131,977	35	4,059	1	127,917-	34-
16-18	557,242	182,631	33	4,803	1	177,828-	32-
17-19	831,688	246,984	30	3,934	0	243,050-	29-
18-20	770,040	234,865	31	2,668	0	232,197-	30-
19-21	634,347	216,212	34	3,986	1	212,225-	33-
20-22	249,849	193,250	77	5,864	2	187,385-	75-
21-23	262,943	160,499	61	8,670	3	151,829-	58-
FIVE-YEAR AVERAGE							
19-23	438,943	190,361	43	5,794	1	184,567-	42-

NOVA SCOTIA POWER, INC.

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	6,374,687	6,147	0	31,834	0	25,687	0
1994	1,522,091	29,931	2	39,163	3	9,232	1
1995	1,140,984	707,353	62	451,438	40	255,915-	22-
1996	1,855,718	802,148	43	611,415	33	190,733-	10-
1997	2,257,819	736,588	33	312,815	14	423,773-	19-
1998	1,486,533	700,226	47	145,284	10	554,942-	37-
1999	1,193,309	478,148	40	180,258	15	297,890-	25-
2000	2,052,678	586,121	29	155,675	8	430,446-	21-
2001	1,410,202	729,540	52	88,391	6	641,149-	45-
2002	459,900	31,591	7		0	31,591-	7-
2003		17,478				17,478-	
2004	167,014	2,983	2		0	2,983-	2-
2005	118,593	4,825	4	891	1	3,934-	3-
2006	25,854	31,585	122		0	31,585-	122-
2007	2,923,702	749,455	26		0	749,455-	26-
2008	3,002,735	1,161,589	39	16,273	1	1,145,316-	38-
2009	2,465,762	1,269,321	51	26,872	1	1,242,449-	50-
2010	347,663	1,455,773	419	42,797	12	1,412,975-	406-
2011	7,842,031	1,493,801	19	4,552	0	1,489,249-	19-
2012	7,558,114	1,759,229	23	3,448	0	1,755,781-	23-
2013	6,631,161	995,261	15		0	995,261-	15-
2014	6,002,621	1,339,739	22		0	1,339,739-	22-
2015	4,532,349	1,471,557	32	97,191	2	1,374,366-	30-
2016	5,284,826	1,520,294	29	96,763	2	1,423,531-	27-
2017	5,541,790	1,564,940	28	45,246	1	1,519,694-	27-
2018	7,038,751	1,994,532	28	47,400	1	1,947,132-	28-
2019	8,276,921	3,156,926	38	46,107	1	3,110,819-	38-
2020	6,736,615	791,868	12	20,191	0	771,678-	11-
2021	5,775,665	2,014,584	35	74,204	1	1,940,380-	34-
2022	13,315,600	4,643,574	35	63,757	0	4,579,818-	34-
2023	6,440,890	2,187,296	34	109,047	2	2,078,249-	32-
TOTAL	119,782,579	34,434,403	29	2,711,012	2	31,723,391-	26-
THREE-YEAR MOVING AVERAGES							
93-95	3,012,587	247,810	8	174,145	6	73,665-	2-
94-96	1,506,264	513,144	34	367,339	24	145,805-	10-
95-97	1,751,507	748,696	43	458,556	26	290,140-	17-
96-98	1,866,690	746,321	40	356,505	19	389,816-	21-
97-99	1,645,887	638,321	39	212,786	13	425,535-	26-
98-00	1,577,507	588,165	37	160,406	10	427,759-	27-

NOVA SCOTIA POWER, INC.

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,552,063	597,936	39	141,441	9	456,495-	29-
00-02	1,307,593	449,084	34	81,355	6	367,729-	28-
01-03	623,367	259,536	42	29,464	5	230,072-	37-
02-04	208,971	17,350	8		0	17,350-	8-
03-05	95,202	8,429	9	297	0	8,132-	9-
04-06	103,820	13,131	13	297	0	12,834-	12-
05-07	1,022,716	261,955	26	297	0	261,658-	26-
06-08	1,984,097	647,543	33	5,424	0	642,119-	32-
07-09	2,797,400	1,060,122	38	14,382	1	1,045,740-	37-
08-10	1,938,720	1,295,561	67	28,647	1	1,266,913-	65-
09-11	3,551,819	1,406,298	40	24,740	1	1,381,558-	39-
10-12	5,249,269	1,569,601	30	16,932	0	1,552,668-	30-
11-13	7,343,769	1,416,097	19	2,667	0	1,413,430-	19-
12-14	6,730,632	1,364,743	20	1,149	0	1,363,594-	20-
13-15	5,722,044	1,268,852	22	32,397	1	1,236,455-	22-
14-16	5,273,266	1,443,863	27	64,651	1	1,379,212-	26-
15-17	5,119,655	1,518,930	30	79,733	2	1,439,197-	28-
16-18	5,955,122	1,693,255	28	63,137	1	1,630,119-	27-
17-19	6,952,487	2,238,800	32	46,251	1	2,192,548-	32-
18-20	7,350,762	1,981,109	27	37,899	1	1,943,210-	26-
19-21	6,929,734	1,987,793	29	46,834	1	1,940,959-	28-
20-22	8,609,293	2,483,342	29	52,717	1	2,430,625-	28-
21-23	8,510,718	2,948,485	35	82,336	1	2,866,149-	34-
FIVE-YEAR AVERAGE							
19-23	8,109,138	2,558,850	32	62,661	1	2,496,189-	31-

NOVA SCOTIA POWER, INC.

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,732,056	1,915	0	1,643	0	272-	0
1994	134,907	3,670	3	100	0	3,570-	3-
1995	86,794	503,338	580	28,284	33	475,054-	547-
1996	298,198	483,631	162	17,093	6	466,538-	156-
1997	701,957	460,305	66	14,380	2	445,925-	64-
1998	35,050	453,009		22,676	65	430,333-	
1999	284,529	447,810	157	16,489	6	431,321-	152-
2000	341,572	444,231	130	9,421	3	434,810-	127-
2001	466,861	552,473	118	8,637	2	543,836-	116-
2002	3,007,871	418,570	14		0	418,570-	14-
2003	27,001	419,361			0	419,361-	
2004	101,524	371,813	366		0	371,813-	366-
2005	60,284	395,627	656		0	395,627-	656-
2006	42,311	419,088	991		0	419,088-	991-
2007	319,034	515,600	162		0	515,600-	162-
2008	254,371	683,137	269	6,403	3	676,734-	266-
2009	270,352	636,598	235	2,272	1	634,326-	235-
2010	92,940	1,280,172			0	1,280,172-	
2011	515,480	504,896	98	5,839	1	499,056-	97-
2012	340,596	651,463	191	3,127	1	648,336-	190-
2013	482,470	626,749	130		0	626,749-	130-
2014	529,518	625,647	118		0	625,647-	118-
2015	1,707,157	645,600	38	24,212	1	621,388-	36-
2016	2,490,603	684,240	27	29,168	1	655,073-	26-
2017	1,795,840	605,827	34	17,048	1	588,778-	33-
2018	505,529	410,423	81	13,437	3	396,986-	79-
2019	1,456,596	524,875	36	3,427	0	521,448-	36-
2020	748,281	409,259	55	2,553	0	406,706-	54-
2021	687,398	828,004	120	33,557	5	794,448-	116-
2022	4,310,866	2,577,869	60	25,673	1	2,552,196-	59-
2023	1,449,638	491,752	34	20,155	1	471,596-	33-
TOTAL	25,277,585	18,076,948	72	305,593	1	17,771,355-	70-
THREE-YEAR MOVING AVERAGES							
93-95	651,252	169,641	26	10,009	2	159,632-	25-
94-96	173,300	330,213	191	15,159	9	315,054-	182-
95-97	362,316	482,425	133	19,919	5	462,506-	128-
96-98	345,068	465,648	135	18,050	5	447,599-	130-
97-99	340,512	453,708	133	17,848	5	435,860-	128-
98-00	220,384	448,350	203	16,195	7	432,155-	196-

NOVA SCOTIA POWER, INC.

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	364,321	481,505	132	11,516	3	469,989-	129-
00-02	1,272,101	471,758	37	6,019	0	465,739-	37-
01-03	1,167,244	463,468	40	2,879	0	460,589-	39-
02-04	1,045,465	403,248	39		0	403,248-	39-
03-05	62,936	395,600	629		0	395,600-	629-
04-06	68,040	395,509	581		0	395,509-	581-
05-07	140,543	443,438	316		0	443,438-	316-
06-08	205,239	539,275	263	2,134	1	537,141-	262-
07-09	281,252	611,778	218	2,892	1	608,887-	216-
08-10	205,888	866,636	421	2,892	1	863,744-	420-
09-11	292,924	807,222	276	2,704	1	804,518-	275-
10-12	316,339	812,177	257	2,989	1	809,188-	256-
11-13	446,182	594,369	133	2,989	1	591,380-	133-
12-14	450,861	634,620	141	1,042	0	633,577-	141-
13-15	906,382	632,665	70	8,071	1	624,594-	69-
14-16	1,575,759	651,829	41	17,793	1	634,036-	40-
15-17	1,997,867	645,222	32	23,476	1	621,746-	31-
16-18	1,597,324	566,830	35	19,884	1	546,946-	34-
17-19	1,252,655	513,708	41	11,304	1	502,404-	40-
18-20	903,469	448,185	50	6,472	1	441,713-	49-
19-21	964,092	587,379	61	13,179	1	574,201-	60-
20-22	1,915,515	1,271,711	66	20,594	1	1,251,116-	65-
21-23	2,149,301	1,299,208	60	26,462	1	1,272,747-	59-
FIVE-YEAR AVERAGE							
19-23	1,730,556	966,352	56	17,073	1	949,279-	55-

NOVA SCOTIA POWER, INC.

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	4,905,954		0		0		0
1994	255,385		0		0		0
1995	210,870		0		0		0
1996	1,851,323		0		0		0
1997	1,113,605		0		0		0
1998	578,727		0		0		0
1999	1,206,840	2,197	0		0	2,197-	0
2000	354,923		0		0		0
2001	486,570		0		0		0
2002	1,173,339		0		0		0
2003	110,161		0		0		0
2004	256,207	2,114	1		0	2,114-	1-
2005	431,908	767	0		0	767-	0
2006	357,046		0	1,493	0	1,493	0
2007	612,795		0	757	0	757	0
2008	950,300	567	0		0	567-	0
2009	948,927	967	0		0	967-	0
2010	103,251		0		0		0
2011	6,605	1,679	25		0	1,679-	25-
2012	36,538	2,712	7		0	2,712-	7-
2013	562,600	3,089	1		0	3,089-	1-
2014	723,596	4,657	1		0	4,657-	1-
2015	1,064,453	5,053	0	137	0	4,916-	0
2016	3,701	4,332	117	194	5	4,138-	112-
2017	2,889,845	4,352	0	102	0	4,250-	0
2018	594,490	9,862	2	15-	0	9,877-	2-
2019	1,192,754	719,400	60	2,266	0	717,134-	60-
2020	13,772,781	3,115,930	23	39	0	3,115,891-	23-
2021	37,308,028	2,714,116	7	281	0	2,713,835-	7-
2022	7,472,120	350,788	5	112	0	350,675-	5-
2023	3,048,278	515,985	17	1,044	0	514,941-	17-
TOTAL	84,583,919	7,458,568	9	6,411	0	7,452,157-	9-
THREE-YEAR MOVING AVERAGES							
93-95	1,790,736		0		0		0
94-96	772,526		0		0		0
95-97	1,058,599		0		0		0
96-98	1,181,218		0		0		0
97-99	966,391	732	0		0	732-	0
98-00	713,497	732	0		0	732-	0

NOVA SCOTIA POWER, INC.

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	682,778	732	0		0	732-	0
00-02	671,611		0		0		0
01-03	590,023		0		0		0
02-04	513,236	705	0		0	705-	0
03-05	266,092	961	0		0	961-	0
04-06	348,387	961	0	498	0	463-	0
05-07	467,250	256	0	750	0	494	0
06-08	640,047	189	0	750	0	561	0
07-09	837,341	511	0	252	0	259-	0
08-10	667,493	511	0		0	511-	0
09-11	352,928	882	0		0	882-	0
10-12	48,798	1,464	3		0	1,464-	3-
11-13	201,914	2,493	1		0	2,493-	1-
12-14	440,911	3,486	1		0	3,486-	1-
13-15	783,549	4,266	1	46	0	4,221-	1-
14-16	597,250	4,681	1	110	0	4,570-	1-
15-17	1,319,333	4,579	0	144	0	4,435-	0
16-18	1,162,679	6,182	1	94	0	6,088-	1-
17-19	1,559,029	244,538	16	785	0	243,754-	16-
18-20	5,186,675	1,281,731	25	764	0	1,280,967-	25-
19-21	17,424,521	2,183,149	13	862	0	2,182,287-	13-
20-22	19,517,643	2,060,278	11	144	0	2,060,134-	11-
21-23	15,942,809	1,193,629	7	479	0	1,193,150-	7-
FIVE-YEAR AVERAGE							
19-23	12,558,792	1,483,244	12	748	0	1,482,495-	12-

NOVA SCOTIA POWER, INC.

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	2,344,164	9,837	0	1,787	0	8,050-	0
1994	195,218	121,427-	62-	8,742-	4-	112,685	58
1995	178,746	202,204	113	11,044	6	191,160-	107-
1996	600,055	221,801	37	8,926	1	212,875-	35-
1997	811,596	492,143	61	7,736	1	484,407-	60-
1998	541,904	183,526	34	9,307	2	174,219-	32-
1999	408,866	156,283	38	1,306	0	154,977-	38-
2000	292,664	131,794	45	461	0	131,333-	45-
2001	666,248	168,686	25	676	0	168,010-	25-
2002	1,803,602	137,950	8		0	137,950-	8-
2003	4,674	148,081			0	148,081-	
2004	1,166,220	204,498	18		0	204,498-	18-
2005	432,993	192,773	45		0	192,773-	45-
2006	213,345	191,735	90		0	191,735-	90-
2007	263,496	220,492	84		0	220,492-	84-
2008	110,019	275,763	251	2,832	3	272,931-	248-
2009	126,909	271,986	214	1,435	1	270,551-	213-
2010	185,065	1,281,559-	692-	4,737	3	1,286,297	695
2011	451,952	154,731	34	4,919	1	149,812-	33-
2012	245,905	315,327	128	343	0	314,984-	128-
2013	5,668,990	731,266	13		0	731,266-	13-
2014	16,702,985	497,632	3		0	497,632-	3-
2015	4,594,807	500,514	11	17,696	0	482,818-	11-
2016	2,248,443	447,987	20	21,230	1	426,757-	19-
2017	1,286,762	433,679	34	14,762	1	418,917-	33-
2018	1,970,498	403,811	20	16,000	1	387,811-	20-
2019	6,700,461	458,873	7	11,219	0	447,655-	7-
2020	123,996	138,708	112	1,476	1	137,232-	111-
2021	78,136	143,363	183	11,919	15	131,443-	168-
2022	398,512	247,002	62	6,678	2	240,324-	60-
2023	51,838	636,912		16,191	31	620,720-	
TOTAL	50,869,070	6,916,372	14	163,938	0	6,752,433-	13-
THREE-YEAR MOVING AVERAGES							
93-95	906,043	30,205	3	1,363	0	28,842-	3-
94-96	324,673	100,859	31	3,743	1	97,117-	30-
95-97	530,132	305,383	58	9,235	2	296,147-	56-
96-98	651,185	299,157	46	8,656	1	290,500-	45-
97-99	587,455	277,317	47	6,116	1	271,201-	46-
98-00	414,478	157,201	38	3,691	1	153,510-	37-

NOVA SCOTIA POWER, INC.

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01	455,926	152,254	33	814	0	151,440-	33-
00-02	920,838	146,143	16	379	0	145,764-	16-
01-03	824,841	151,573	18	225	0	151,347-	18-
02-04	991,499	163,510	16		0	163,510-	16-
03-05	534,629	181,784	34		0	181,784-	34-
04-06	604,186	196,335	32		0	196,335-	32-
05-07	303,278	201,667	66		0	201,667-	66-
06-08	195,620	229,330	117	944	0	228,386-	117-
07-09	166,808	256,080	154	1,422	1	254,658-	153-
08-10	140,664	244,603-	174-	3,001	2	247,605	176
09-11	254,642	284,947-	112-	3,697	1	288,644	113
10-12	294,307	270,500-	92-	3,333	1	273,833	93
11-13	2,122,282	400,441	19	1,754	0	398,688-	19-
12-14	7,539,293	514,742	7	114	0	514,627-	7-
13-15	8,988,927	576,471	6	5,899	0	570,572-	6-
14-16	7,848,745	482,044	6	12,975	0	469,069-	6-
15-17	2,710,004	460,727	17	17,896	1	442,831-	16-
16-18	1,835,234	428,492	23	17,330	1	411,162-	22-
17-19	3,319,241	432,121	13	13,993	0	418,128-	13-
18-20	2,931,652	333,797	11	9,565	0	324,233-	11-
19-21	2,300,865	246,981	11	8,205	0	238,777-	10-
20-22	200,215	176,357	88	6,691	3	169,666-	85-
21-23	176,162	342,426	194	11,596	7	330,829-	188-
FIVE-YEAR AVERAGE							
19-23	1,470,589	324,972	22	9,497	1	315,475-	21-

NOVA SCOTIA POWER, INC.

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - LED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013		2,228				2,228-	
2014	594	3,841	647		0	3,841-	647-
2015	6,992	650	9	18	0	631-	9-
2016	2,221	1,050	47	28	1	1,022-	46-
2017	10,294	2,015	20	33	0	1,982-	19-
2018	20,065	692	3	3	0	689-	3-
2019	2,277	12,052	529	480	21	11,572-	508-
2020							
2021							
2022							
2023							
TOTAL	42,444	22,527	53	562	1	21,965-	52-
THREE-YEAR MOVING AVERAGES							
13-15	2,529	2,239	89	6	0	2,233-	88-
14-16	3,269	1,847	56	15	0	1,832-	56-
15-17	6,503	1,238	19	26	0	1,212-	19-
16-18	10,860	1,252	12	21	0	1,231-	11-
17-19	10,879	4,920	45	172	2	4,748-	44-
18-20	7,447	4,248	57	161	2	4,087-	55-
19-21	759	4,017	529	160	21	3,857-	508-
20-22							
21-23							
FIVE-YEAR AVERAGE							
19-23	455	2,410	529	96	21	2,314-	508-

NOVA SCOTIA POWER, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		6,373				6,373-	
1994		10,828		3,000-		13,828-	
1995		18,386				18,386-	
1996	1,172,279	29,399	3		0	29,399-	3-
1997		531,125				531,125-	
1998		6,753				6,753-	
1999		5,543				5,543-	
2000				57,395		57,395	
2001							
2002		3,958				3,958-	
2003	4,500	171,609			0	171,609-	
2004	419,911	4,291	1		0	4,291-	1-
2005	200,000		0	153,657	77	153,657	77
2006	1,135,868	117,650	10		0	117,650-	10-
2007	430,871		0	5,051	1	5,051	1
2008	318,292		0		0		0
2009	308,572		0		0		0
2010							
2011							
2012	47,028		0		0		0
2013	1,730,777		0		0		0
2014		1,701				1,701-	
2015	129,813	1,155	1		0	1,155-	1-
2016		1,048				1,048-	
2017	1,282,296	96,432	8		0	96,432-	8-
2018	2,407,259	71,726	3	2,074	0	69,652-	3-
2019	610,861	838,609	137	3-	0	838,612-	137-
2020	2,521,935	617,922	25		0	617,922-	25-
2021	99,144	103,587	104		0	103,587-	104-
2022	1,297,441	215,235	17		0	215,235-	17-
2023	162,134	17,341-	11-		0	17,341	11
TOTAL	14,278,982	2,835,991	20	215,174	2	2,620,816-	18-
THREE-YEAR MOVING AVERAGES							
93-95		11,862		1,000-		12,862-	
94-96	390,760	19,538	5	1,000-	0	20,538-	5-
95-97	390,760	192,970	49		0	192,970-	49-
96-98	390,760	189,092	48		0	189,092-	48-
97-99		181,140				181,140-	
98-00		4,099		19,132		15,033	

NOVA SCOTIA POWER, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01		1,848		19,132		17,284	
00-02		1,319		19,132		17,812	
01-03	1,500	58,522			0	58,522-	
02-04	141,470	59,953	42		0	59,953-	42-
03-05	208,137	58,633	28	51,219	25	7,414-	4-
04-06	585,260	40,647	7	51,219	9	10,572	2
05-07	588,913	39,217	7	52,903	9	13,686	2
06-08	628,344	39,217	6	1,684	0	37,533-	6-
07-09	352,578		0	1,684	0	1,684	0
08-10	208,955		0		0		0
09-11	102,857		0		0		0
10-12	15,676		0		0		0
11-13	592,602		0		0		0
12-14	592,602	567	0		0	567-	0
13-15	620,197	952	0		0	952-	0
14-16	43,271	1,302	3		0	1,302-	3-
15-17	470,703	32,878	7		0	32,878-	7-
16-18	1,229,852	56,402	5	691	0	55,711-	5-
17-19	1,433,472	335,589	23	690	0	334,899-	23-
18-20	1,846,685	509,419	28	690	0	508,729-	28-
19-21	1,077,313	520,039	48	1-	0	520,040-	48-
20-22	1,306,173	312,248	24		0	312,248-	24-
21-23	519,573	100,494	19		0	100,494-	19-
FIVE-YEAR AVERAGE							
19-23	938,303	351,603	37	1-	0	351,603-	37-

NOVA SCOTIA POWER, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	881,850		0	979-	0	979-	0
1994							
1995	8,414		0	864	10	864	10
1996	98,454		0		0		0
1997	275,198		0		0		0
1998	6,761		0		0		0
1999	32,861		0		0		0
2000	11,048		0		0		0
2001	101,483		0		0		0
2002	62,682		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	936,697		0		0		0
2013							
2014							
2015							
2016							
2017							
2018	5,424,763		0		0		0
2019							
2020							
2021							
2022							
2023							
TOTAL	7,840,210		0	115-	0	115-	0
THREE-YEAR MOVING AVERAGES							
93-95	296,755		0	38-	0	38-	0
94-96	35,623		0	288	1	288	1
95-97	127,355		0	288	0	288	0
96-98	126,804		0		0		0
97-99	104,940		0		0		0
98-00	16,890		0		0		0

NOVA SCOTIA POWER, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01	48,464		0		0		0
00-02	58,404		0		0		0
01-03	54,722		0		0		0
02-04	20,894		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	312,232		0		0		0
11-13	312,232		0		0		0
12-14	312,232		0		0		0
13-15							
14-16							
15-17							
16-18	1,808,254		0		0		0
17-19	1,808,254		0		0		0
18-20	1,808,254		0		0		0
19-21							
20-22							
21-23							
FIVE-YEAR AVERAGE							
19-23							

NOVA SCOTIA POWER, INC.

ACCOUNT 391.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	1,755,510		0		0		0
2003	41,399		0		0		0
2004	2,340,789		0		0		0
2005	5,336,857		0	1,545	0	1,545	0
2006	152,028		0	4,973	3	4,973	3
2007							
2008							
2009							
2010	90,000	2,798	3		0	2,798-	3-
2011	584,044		0		0		0
2012	289,948		0		0		0
2013	353,549		0		0		0
2014	1,470,195		0		0		0
2015	979,703		0		0		0
2016	243,543		0		0		0
2017	60,796,069	15,099	0		0	15,099-	0
2018	7,869,893	301,203	4		0	301,203-	4-
2019	367,354	123,405-	34-		0	123,405	34
2020	391,718	54,563	14		0	54,563-	14-
2021	600,059	17,759	3	8,851-	1-	26,611-	4-
2022	968,292	41,348	4		0	41,348-	4-
2023	10,185,891	5,600	0		0	5,600-	0
TOTAL	94,816,841	314,966	0	2,334-	0	317,300-	0
THREE-YEAR MOVING AVERAGES							
02-04	1,379,233		0		0		0
03-05	2,573,015		0	515	0	515	0
04-06	2,609,891		0	2,172	0	2,172	0
05-07	1,829,628		0	2,172	0	2,172	0
06-08	50,676		0	1,658	3	1,658	3
07-09							
08-10	30,000	933	3		0	933-	3-
09-11	224,681	933	0		0	933-	0
10-12	321,331	933	0		0	933-	0
11-13	409,180		0		0		0
12-14	704,564		0		0		0
13-15	934,482		0		0		0
14-16	897,814		0		0		0
15-17	20,673,105	5,033	0		0	5,033-	0
16-18	22,969,835	105,434	0		0	105,434-	0

NOVA SCOTIA POWER, INC.

ACCOUNT 391.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	23,011,105	64,299	0		0	64,299-	0
18-20	2,876,322	77,454	3		0	77,454-	3-
19-21	453,044	17,027-	4-	2,950-	1-	14,077	3
20-22	653,356	37,890	6	2,950-	0	40,841-	6-
21-23	3,918,081	21,569	1	2,950-	0	24,519-	1-
FIVE-YEAR AVERAGE							
19-23	2,502,663	827-	0	1,770-	0	943-	0

NOVA SCOTIA POWER, INC.

ACCOUNT 391.32 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	495,775		0		0		0
2006	977,585		0		0		0
2007							
2008							
2009							
2010	6,606,737		0		0		0
2011							
2012	310,268		0		0		0
2013	902,918		0		0		0
2014							
2015	5,642,132		0		0		0
2016							
2017	18,555,102	31,417	0		0	31,417-	0
2018		310,021		69		309,952-	
2019	2,703,045	269,529-	10-		0	269,529	10
2020	864,493	14,471	2		0	14,471-	2-
2021	1,166,438	3,348	0		0	3,348-	0
2022							
2023	37,193,669		0		0		0
TOTAL	75,418,163	89,729	0	69	0	89,660-	0
THREE-YEAR MOVING AVERAGES							
05-07	491,120		0		0		0
06-08	325,862		0		0		0
07-09							
08-10	2,202,246		0		0		0
09-11	2,202,246		0		0		0
10-12	2,305,668		0		0		0
11-13	404,395		0		0		0
12-14	404,395		0		0		0
13-15	2,181,683		0		0		0
14-16	1,880,711		0		0		0
15-17	8,065,745	10,472	0		0	10,472-	0
16-18	6,185,034	113,813	2	23	0	113,790-	2-
17-19	7,086,049	23,970	0	23	0	23,947-	0
18-20	1,189,179	18,321	2	23	0	18,298-	2-
19-21	1,577,992	83,903-	5-		0	83,903	5

NOVA SCOTIA POWER, INC.

ACCOUNT 391.32 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	676,977	5,940	1		0	5,940-	1-
21-23	12,786,702	1,116	0		0	1,116-	0
FIVE-YEAR AVERAGE							
19-23	8,385,529	50,342-	1-		0	50,342	1

NOVA SCOTIA POWER, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		15,655		239,346		223,691	
1994		2,828		466,182		463,354	
1995	5,073,892	51,567	1	580,961	11	529,394	10
1996	2,838,512	21,398	1	321,679	11	300,281	11
1997	4,111,486	39,340	1	315,378	8	276,038	7
1998	2,916,977	14,327	0	259,048	9	244,721	8
1999	1,855,649	12,870	1	269,468	15	256,598	14
2000	2,141,110	23,555	1	264,480	12	240,925	11
2001	2,217,181	18,185	1	291,145	13	272,960	12
2002	4,490,812		0	405,950	9	405,950	9
2003	3,073,004		0	254,610	8	254,610	8
2004	2,488,694		0	385,516	15	385,516	15
2005	4,660,349		0	346,845	7	346,845	7
2006	2,567,576		0	288,184	11	288,184	11
2007	4,105,720		0	156,111	4	156,111	4
2008	4,077,190		0	248,762	6	248,762	6
2009	1,696,469		0	161,208	10	161,208	10
2010	6,155,359		0	205,544	3	205,544	3
2011	2,674,794		0	278,798	10	278,798	10
2012	6,682,613	25,894-	0	274,862	4	300,757	5
2013	4,810,873	399	0	345,998	7	345,599	7
2014	1,469,435		0	288,627	20	288,627	20
2015	5,535,560		0	356,559	6	356,559	6
2016	6,486,193	2,462-	0	606,709	9	609,171	9
2017	6,259,301	3	0	530,469	8	530,466	8
2018	5,797,662	17,657	0	258,182	4	240,525	4
2019	3,551,150	40,791	1	178,627	5	137,836	4
2020	3,709,014	56,171	2	1,070,353	29	1,014,182	27
2021	5,370,503	1,512	0	222,543	4	221,032	4
2022	1,511,683	8	0	176,541	12	176,533	12
2023	3,099,368		0	345,029	11	345,029	11
TOTAL	111,428,129	287,910	0	10,393,714	9	10,105,804	9
THREE-YEAR MOVING AVERAGES							
93-95	1,691,297	23,350	1	428,830	25	405,480	24
94-96	2,637,468	25,264	1	456,274	17	431,010	16
95-97	4,007,963	37,435	1	406,006	10	368,571	9
96-98	3,288,992	25,022	1	298,702	9	273,680	8
97-99	2,961,371	22,179	1	281,298	9	259,119	9
98-00	2,304,579	16,917	1	264,332	11	247,415	11

NOVA SCOTIA POWER, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	2,071,313	18,203	1	275,031	13	256,828	12
00-02	2,949,701	13,913	0	320,525	11	306,612	10
01-03	3,260,332	6,062	0	317,235	10	311,173	10
02-04	3,350,837		0	348,692	10	348,692	10
03-05	3,407,349		0	328,990	10	328,990	10
04-06	3,238,873		0	340,182	11	340,182	11
05-07	3,777,882		0	263,713	7	263,713	7
06-08	3,583,495		0	231,019	6	231,019	6
07-09	3,293,126		0	188,694	6	188,694	6
08-10	3,976,339		0	205,171	5	205,171	5
09-11	3,508,874		0	215,183	6	215,183	6
10-12	5,170,922	8,631-	0	253,068	5	261,700	5
11-13	4,722,760	8,498-	0	299,886	6	308,385	7
12-14	4,320,974	8,498-	0	303,162	7	311,661	7
13-15	3,938,623	133	0	330,394	8	330,262	8
14-16	4,497,063	821-	0	417,298	9	418,119	9
15-17	6,093,685	820-	0	497,912	8	498,732	8
16-18	6,181,052	5,066	0	465,120	8	460,054	7
17-19	5,202,704	19,484	0	322,426	6	302,942	6
18-20	4,352,609	38,207	1	502,387	12	464,181	11
19-21	4,210,222	32,825	1	490,508	12	457,683	11
20-22	3,530,400	19,230	1	489,813	14	470,582	13
21-23	3,327,185	507	0	248,038	7	247,531	7
FIVE-YEAR AVERAGE							
19-23	3,448,344	19,696	1	398,619	12	378,922	11

NOVA SCOTIA POWER, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993				1,425		1,425	
1994	2,566		0		0		0
1995							
1996	1,918		0		0		0
1997	86,477		0		0		0
1998							
1999	175,586		0		0		0
2000	42,000		0		0		0
2001	93,616		0		0		0
2002	151,904		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017		177,000				177,000-	
2018							
2019							
2020	393,263		0		0		0
2021							
2022							
2023							
TOTAL	947,330	177,000	19	1,425	0	175,575-	19-
THREE-YEAR MOVING AVERAGES							
93-95	855		0	475	56	475	56
94-96	1,495		0		0		0
95-97	29,465		0		0		0
96-98	29,465		0		0		0
97-99	87,354		0		0		0
98-00	72,529		0		0		0

NOVA SCOTIA POWER, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	103,734		0		0		0
00-02	95,840		0		0		0
01-03	81,840		0		0		0
02-04	50,635		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17		59,000				59,000-	
16-18		59,000				59,000-	
17-19		59,000				59,000-	
18-20	131,088		0		0		0
19-21	131,088		0		0		0
20-22	131,088		0		0		0
21-23							
FIVE-YEAR AVERAGE							
19-23	78,653		0		0		0

NOVA SCOTIA POWER, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	230,474		0		0		0
1994							
1995							
1996	131,500	11,095	8		0	11,095-	8-
1997	1,423,739	5,065	0	12,022	1	6,957	0
1998	424,880		0		0		0
1999	98,360		0		0		0
2000	236,272	301	0		0	301-	0
2001							
2002	292,885	11,932	4		0	11,932-	4-
2003	1,142,439	21,737	2		0	21,737-	2-
2004	27,200	3,440	13		0	3,440-	13-
2005	420,000		0		0		0
2006	143,000		0		0		0
2007	234,090		0		0		0
2008	152,288		0		0		0
2009	486,122		0		0		0
2010				43,413		43,413	
2011	303,105	12,973	4		0	12,973-	4-
2012	239,324	939	0		0	939-	0
2013	501,449	8,307	2		0	8,307-	2-
2014	532,763	46,097	9		0	46,097-	9-
2015	78,500	10,695	14	513	1	10,183-	13-
2016	335,750	18,946	6		0	18,946-	6-
2017	15,357	12,292	80		0	12,292-	80-
2018	2,781,706	9,138	0	35	0	9,104-	0
2019	116,994	290,821	249	2-	0	290,823-	249-
2020	4,031	28,232	700		0	28,232-	700-
2021	1,404,973	40,941	3		0	40,941-	3-
2022	161,987	63,421	39		0	63,421-	39-
2023		95,784				95,784-	
TOTAL	11,919,186	692,156	6	55,981	0	636,176-	5-
THREE-YEAR MOVING AVERAGES							
93-95	76,825		0		0		0
94-96	43,833	3,698	8		0	3,698-	8-
95-97	518,413	5,387	1	4,007	1	1,379-	0
96-98	660,040	5,387	1	4,007	1	1,379-	0
97-99	648,993	1,688	0	4,007	1	2,319	0
98-00	253,171	100	0		0	100-	0

NOVA SCOTIA POWER, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	111,544	100	0		0	100-	0
00-02	176,386	4,078	2		0	4,078-	2-
01-03	478,441	11,223	2		0	11,223-	2-
02-04	487,508	12,370	3		0	12,370-	3-
03-05	529,880	8,392	2		0	8,392-	2-
04-06	196,733	1,147	1		0	1,147-	1-
05-07	265,697		0		0		0
06-08	176,459		0		0		0
07-09	290,833		0		0		0
08-10	212,803		0	14,471	7	14,471	7
09-11	263,076	4,324	2	14,471	6	10,147	4
10-12	180,810	4,637	3	14,471	8	9,834	5
11-13	347,959	7,406	2		0	7,406-	2-
12-14	424,512	18,448	4		0	18,448-	4-
13-15	370,904	21,700	6	171	0	21,529-	6-
14-16	315,671	25,246	8	171	0	25,075-	8-
15-17	143,202	13,978	10	171	0	13,807-	10-
16-18	1,044,271	13,459	1	12	0	13,447-	1-
17-19	971,352	104,084	11	11	0	104,073-	11-
18-20	967,577	109,397	11	11	0	109,386-	11-
19-21	508,666	119,998	24	1-	0	119,998-	24-
20-22	523,663	44,198	8		0	44,198-	8-
21-23	522,320	66,715	13		0	66,715-	13-
FIVE-YEAR AVERAGE							
19-23	337,597	103,840	31		0	103,840-	31-

NOVA SCOTIA POWER, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	990,118	4,790	0		0	4,790-	0
1994		1,339				1,339-	
1995							
1996	665,544		0		0		0
1997	849,505		0		0		0
1998	266,549	3,745	1		0	3,745-	1-
1999							
2000							
2001							
2002	974,419		0		0		0
2003							
2004	15,500		0		0		0
2005							
2006							
2007	9,649		0		0		0
2008	442,191		0		0		0
2009	14,060		0		0		0
2010							
2011		9,937				9,937-	
2012	52,607	15,570	30		0	15,570-	30-
2013	623,998		0		0		0
2014	395,406	54,462	14		0	54,462-	14-
2015							
2016	246,828	4,689	2		0	4,689-	2-
2017	274,751	78,525	29	901	0	77,624-	28-
2018	354,224	26,498	7	37	0	26,461-	7-
2019		80,836		602-		81,438-	
2020	429,446	37,219	9		0	37,219-	9-
2021	223,676	21,479	10		0	21,479-	10-
2022	134,650	1,431	1		0	1,431-	1-
2023		14				14-	
TOTAL	6,963,121	340,533	5	336	0	340,197-	5-
THREE-YEAR MOVING AVERAGES							
93-95	330,039	2,043	1		0	2,043-	1-
94-96	221,848	446	0		0	446-	0
95-97	505,016		0		0		0
96-98	593,866	1,248	0		0	1,248-	0
97-99	372,018	1,248	0		0	1,248-	0
98-00	88,850	1,248	1		0	1,248-	1-

NOVA SCOTIA POWER, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02	324,806		0		0		0
01-03	324,806		0		0		0
02-04	329,973		0		0		0
03-05	5,167		0		0		0
04-06	5,167		0		0		0
05-07	3,216		0		0		0
06-08	150,613		0		0		0
07-09	155,300		0		0		0
08-10	152,084		0		0		0
09-11	4,687	3,312	71		0	3,312-	71-
10-12	17,536	8,502	48		0	8,502-	48-
11-13	225,535	8,502	4		0	8,502-	4-
12-14	357,337	23,344	7		0	23,344-	7-
13-15	339,802	18,154	5		0	18,154-	5-
14-16	214,078	19,717	9		0	19,717-	9-
15-17	173,860	27,738	16	300	0	27,438-	16-
16-18	291,934	36,571	13	313	0	36,258-	12-
17-19	209,658	61,953	30	112	0	61,841-	29-
18-20	261,223	48,184	18	188-	0	48,373-	19-
19-21	217,707	46,511	21	201-	0	46,712-	21-
20-22	262,590	20,043	8		0	20,043-	8-
21-23	119,442	7,641	6		0	7,641-	6-
FIVE-YEAR AVERAGE							
19-23	157,554	28,196	18	120-	0	28,316-	18-

NOVA SCOTIA POWER, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,283,127		0		0		0
1994							
1995	81,373		0	200	0	200	0
1996	129,533		0		0		0
1997	116,915		0		0		0
1998	42,839		0		0		0
1999	57,038	16,823	29		0	16,823-	29-
2000	38,950	3,400	9		0	3,400-	9-
2001	22,799	5,760	25		0	5,760-	25-
2002	22,690		0		0		0
2003							
2004	10,321		0		0		0
2005	4,973		0		0		0
2006	29,872		0		0		0
2007	32,513		0		0		0
2008							
2009							
2010							
2011							
2012	31,238		0		0		0
2013	37,957	101	0		0	101-	0
2014	5,923,099	20,328	0		0	20,328-	0
2015	696,734	275,007	39	8,761	1	266,246-	38-
2016	799,602	978-	0		0	978	0
2017	738,519	69,851-	9-		0	69,851	9
2018	781,371	1,261	0	75	0	1,186-	0
2019	135,451	6,547	5		0	6,547-	5-
2020		1,574				1,574-	
2021	1,006,095	2,061	0		0	2,061-	0
2022		9,562		17		9,544-	
2023	19,312	5,142-	27-		0	5,142	27
TOTAL	12,042,321	266,454	2	9,053	0	257,400-	2-
THREE-YEAR MOVING AVERAGES							
93-95	454,833		0	67	0	67	0
94-96	70,302		0	67	0	67	0
95-97	109,274		0	67	0	67	0
96-98	96,429		0		0		0
97-99	72,264	5,608	8		0	5,608-	8-
98-00	46,276	6,741	15		0	6,741-	15-

NOVA SCOTIA POWER, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	39,596	8,661	22		0	8,661-	22-
00-02	28,146	3,053	11		0	3,053-	11-
01-03	15,163	1,920	13		0	1,920-	13-
02-04	11,004		0		0		0
03-05	5,098		0		0		0
04-06	15,055		0		0		0
05-07	22,453		0		0		0
06-08	20,795		0		0		0
07-09	10,838		0		0		0
08-10							
09-11							
10-12	10,413		0		0		0
11-13	23,065	34	0		0	34-	0
12-14	1,997,432	6,810	0		0	6,810-	0
13-15	2,219,263	98,478	4	2,920	0	95,558-	4-
14-16	2,473,145	98,119	4	2,920	0	95,198-	4-
15-17	744,951	68,059	9	2,920	0	65,139-	9-
16-18	773,164	23,189-	3-	25	0	23,214	3
17-19	551,780	20,681-	4-	25	0	20,706	4
18-20	305,607	3,127	1	25	0	3,103-	1-
19-21	380,515	3,394	1		0	3,394-	1-
20-22	335,365	4,399	1	6	0	4,393-	1-
21-23	341,802	2,160	1	6	0	2,155-	1-
FIVE-YEAR AVERAGE							
19-23	232,172	2,921	1	3	0	2,917-	1-

PART IX. DETAILED DEPRECIATION CALCULATIONS

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
1980	82,572,049.54	66,243,922	80,688,884	15,094,693	19.40	778,077
1982	4,112.65	3,247	3,955	816	19.48	42
1983	3,835,513.59	3,009,436	3,665,665	783,531	19.38	40,430
1984	118,851.38	92,040	112,110	25,758	19.67	1,310
1985	216,265.33	166,125	202,350	48,518	19.64	2,470
1986	55,177.93	42,001	51,160	12,847	19.65	654
1991	1,749,205.63	1,259,652	1,534,328	494,750	19.85	24,924
1992	147,111.49	104,284	127,024	43,625	20.05	2,176
1993	3,770.65	2,641	3,217	1,157	20.01	58
1994	217,666.25	150,460	183,269	69,224	20.00	3,461
1995	279,289.24	189,266	230,537	93,439	20.28	4,607
1996	250,277.00	166,877	203,266	87,056	20.34	4,280
1997	397,650.72	260,344	317,114	144,161	20.45	7,049
1999	1,558,731.27	983,441	1,197,887	610,241	20.55	29,695
2000	282,510.18	174,801	212,918	114,794	20.56	5,583
2001	583,483.59	351,822	428,539	248,302	20.79	11,943
2002	952,406.26	560,571	682,808	421,984	20.87	20,220
2003	1,357,973.65	778,173	947,859	627,390	21.00	29,876
2004	417,899.29	233,462	284,370	200,393	20.99	9,547
2005	32,075.83	17,346	21,128	16,080	21.18	759
2006	243,752.22	127,663	155,501	127,252	21.26	5,986
2007	358,443.26	181,120	220,615	195,180	21.38	9,129
2008	429,861.07	208,680	254,184	244,455	21.54	11,349
2009	4,262,395.70	1,985,663	2,418,651	2,525,728	21.60	116,932
2010	9,143,433.67	4,051,638	4,935,127	5,671,256	21.84	259,673
2012	536,884.68	213,429	259,969	362,818	22.06	16,447
2013	1,259,113.00	469,281	571,611	888,960	22.18	40,079
2014	486,294.29	168,271	204,964	359,138	22.35	16,069
2015	1,839,672.86	586,002	713,784	1,420,237	22.46	63,234
2016	137,233.74	39,766	48,437	110,754	22.53	4,916
2017	2,959,765.68	765,632	932,584	2,500,745	22.65	110,408
2018	2,160,045.10	487,851	594,230	1,911,422	22.75	84,019
2019	733,442.80	140,126	170,681	680,112	22.82	29,803
2020	1,111,203.75	170,534	207,720	1,081,276	22.96	47,094
2021	1,875,660.77	213,660	260,250	1,915,516	22.95	83,465
2022	4,043,446.92	287,990	350,788	4,339,610	22.95	189,090
2023	11,538,857.98	290,456	353,792	13,031,283	22.54	578,140
	138,151,528.96	85,177,673	103,751,275	56,504,498		2,642,994

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -16						
1980	3,770,308.64	3,861,852	4,373,558			
1981	60,954,079.95	62,504,752	70,706,733			
1982	106,973.49	109,174	124,089			
1983	126,134.27	127,997	146,316			
1985	2,809.30	2,835	3,259			
1986	56,464.72	56,735	65,499			
1991	157,133.21	155,207	182,275			
1992	77,267.32	75,953	89,630			
1995	85,146.61	82,196	98,770			
1998	266,592.10	252,345	309,247			
2001	665,948.72	613,520	772,501			
2002	756,899.94	690,901	878,004			
2003	189,765.62	171,480	220,128			
2005	658,663.23	580,983	764,049			
2006	635,325.47	551,996	736,978			
2007	3,772,380.25	3,227,709	4,375,961			
2008	1,288,775.55	1,084,458	1,494,980			
2009	157,306.43	129,923	182,475			
2010	5,069,201.35	4,096,199	5,880,274			
2011	594,407.78	468,869	689,513			
2012	758,682.29	581,903	880,071			
2013	269,850.35	200,493	313,026			
2014	487,715.23	348,841	565,750			
2015	600,477.58	410,897	696,554			
2016	75,990.21	49,257	88,149			
2017	248,737.33	150,962	288,535			
2018	246,691.04	137,701	286,162			
2019	757,561.39	378,838	878,771			
2020	312,005.33	134,275	361,926			
2023	3,687,226.07	333,620	3,609,092	668,090	5.91	113,044
	86,836,520.77	81,571,871	100,062,274	668,090		113,044
LINGAN 3-4						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
1984	94,228,790.17	72,972,283	70,245,172	39,060,225	19.67	1,985,777
1985	92,110,083.07	70,754,545	68,110,315	38,737,382	19.64	1,972,372

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN 3-4						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
1986	674,253.50	513,236	494,055	288,079	19.65	14,661
1987	153,241.62	115,491	111,175	66,585	19.68	3,383
1988	359,217.96	267,767	257,760	158,933	19.75	8,047
1989	3,163.37	2,329	2,242	1,428	19.85	72
1994	3,855.63	2,665	2,565	1,907	20.00	95
1996	795,324.56	530,297	510,479	412,098	20.34	20,260
1997	184,642.72	120,886	116,368	97,817	20.45	4,783
1998	277,951.32	179,235	172,537	149,887	20.37	7,358
1999	2,520,560.49	1,590,282	1,530,850	1,393,000	20.55	67,786
2000	1,565,238.54	968,482	932,288	883,389	20.56	42,966
2001	1,521,479.08	917,403	883,118	881,798	20.79	42,415
2002	907,807.32	534,321	514,352	538,704	20.87	25,812
2003	204,858.53	117,392	113,005	124,631	21.00	5,935
2004	15,344.27	8,572	8,252	9,548	20.99	455
2006	3,861,047.21	2,022,185	1,946,612	2,532,203	21.26	119,106
2007	6,113,318.53	3,089,035	2,973,592	4,117,858	21.38	192,603
2008	458,681.55	222,672	214,350	317,720	21.54	14,750
2009	2,817,294.02	1,312,453	1,263,404	2,004,657	21.60	92,808
2010	9,597,696.52	4,252,931	4,093,991	7,039,337	21.84	322,314
2011	2,240,508.83	945,513	910,177	1,688,813	21.86	77,256
2012	1,096,687.63	435,968	419,675	852,483	22.06	38,644
2013	958,327.48	357,176	343,828	767,832	22.18	34,618
2014	2,822,407.70	976,632	940,133	2,333,860	22.35	104,423
2015	18,680,976.47	5,950,564	5,728,180	15,941,752	22.46	709,784
2016	18,231,311.98	5,282,851	5,085,421	16,062,901	22.53	712,956
2017	603,099.41	156,010	150,180	549,416	22.65	24,257
2018	6,061,862.70	1,369,084	1,317,919	5,713,842	22.75	251,158
2019	4,322,140.88	825,754	794,894	4,218,789	22.82	184,872
2020	4,573,009.31	701,811	675,583	4,629,108	22.96	201,616
2021	3,759,649.86	428,269	412,264	3,948,930	22.95	172,067
2022	5,213,994.73	371,362	357,484	5,690,750	22.95	247,963
2023	3,678,876.79	92,605	89,144	4,178,353	22.54	185,375
	290,616,703.75	178,388,061	171,721,364	165,394,012		7,888,747

NOVA SCOTIA POWER, INC.

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
1980	84,478.72	67,774	41,205	56,791	19.40	2,927
1981	43,021.07	34,145	20,759	29,145	19.61	1,486
1982	295.44	233	142	201	19.48	10
1983	1,969.45	1,545	939	1,345	19.38	69
1984	49,152.66	38,065	23,142	33,875	19.67	1,722
1985	16,013.96	12,301	7,479	11,098	19.64	565
1986	2,793.56	2,126	1,293	1,948	19.65	99
1987	784.08	591	359	550	19.68	28
1988	832.98	621	378	589	19.75	30
1990	32.68	24	15	23	19.98	1
1991	950.71	685	416	686	19.85	35
1992	10.00	7	4	7	20.05	
1993	63.65	45	27	46	20.01	2
1994	337.00	233	142	249	20.00	12
1995	870.35	590	359	651	20.28	32
1996	520.86	347	211	393	20.34	19
1997	2,181,911.19	1,428,506	868,491	1,662,526	20.45	81,297
1998	2,666,443.85	1,719,440	1,045,370	2,047,704	20.37	100,525
1999	1,738,083.12	1,096,598	666,700	1,349,476	20.55	65,668
2000	1,140,776.11	705,848	429,135	894,165	20.56	43,491
2001	7,506,980.30	4,526,469	2,751,964	5,956,133	20.79	286,490
2002	4,618,354.00	2,718,289	1,652,642	3,704,648	20.87	177,511
2003	4,969,096.73	2,847,491	1,731,193	4,032,959	21.00	192,046
2004	3,660,489.43	2,044,954	1,243,274	3,002,894	20.99	143,063
2005	6,493,334.84	3,511,544	2,134,919	5,397,350	21.18	254,832
2006	5,330,092.22	2,791,582	1,697,202	4,485,705	21.26	210,993
2007	4,086,300.05	2,064,791	1,255,334	3,484,774	21.38	162,992
2008	10,012,238.72	4,860,541	2,955,070	8,659,127	21.54	402,002
2009	3,849,020.28	1,793,089	1,090,147	3,374,717	21.60	156,237
2010	8,585,934.43	3,804,599	2,313,088	7,646,596	21.84	350,119
2011	1,328,687.21	560,717	340,900	1,200,377	21.86	54,912
2012	946,866.42	376,410	228,847	869,519	22.06	39,416
2013	1,059,973.38	395,061	240,186	989,383	22.18	44,607
2014	7,897,593.50	2,732,788	1,661,457	7,499,751	22.35	335,559
2015	8,605,253.50	2,741,083	1,666,500	8,315,594	22.46	370,240
2016	4,627,912.86	1,341,021	815,303	4,553,076	22.53	202,089
2017	8,954,051.37	2,316,234	1,408,204	8,978,495	22.65	396,402
2018	8,776,954.18	1,982,293	1,205,178	8,976,089	22.75	394,553
2019	6,117,800.32	1,168,818	710,608	6,386,040	22.82	279,844
2020	5,668,069.86	869,867	528,854	6,046,107	22.96	263,332

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LINGAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -16						
2021	5,888,492.96	670,770	407,809	6,422,843	22.95	279,862
2022	5,538,016.88	394,440	239,808	6,184,291	22.95	269,468
2023	5,368,809.16	135,144	82,164	6,145,655	22.54	272,656
	137,819,664.04	51,757,719	31,467,217	128,403,593		5,837,243
POINT ACONI						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1994	360,863,483.90	320,471,312	173,300,134	209,215,158	5.71	36,640,133
1995	4,052,734.34	3,575,047	1,933,265	2,362,633	5.75	410,893
1996	46,158.00	40,502	21,902	27,025	5.72	4,725
1997	5,600,699.61	4,877,033	2,637,336	3,299,406	5.76	572,814
1998	4,416,046.89	3,819,704	2,065,568	2,615,442	5.75	454,859
1999	2,095,907.50	1,796,214	971,332	1,250,330	5.80	215,574
2000	4,642,795.75	3,943,981	2,132,773	2,788,591	5.82	479,139
2001	9,487,135.68	7,986,764	4,318,974	5,737,390	5.83	984,115
2002	8,839,728.28	7,373,341	3,987,255	5,382,857	5.82	924,890
2003	2,982,357.42	2,462,652	1,331,720	1,829,579	5.82	314,361
2004	12,554,624.94	10,249,746	5,542,719	7,765,184	5.82	1,334,224
2005	1,947,473.24	1,569,710	848,847	1,215,475	5.83	208,486
2006	1,909,251.39	1,515,831	819,711	1,204,096	5.86	205,477
2007	3,222,462.22	2,519,501	1,362,462	2,053,348	5.87	349,804
2008	3,349,300.63	2,575,358	1,392,667	2,157,591	5.87	367,562
2009	4,825,689.02	3,642,044	1,969,495	3,145,735	5.87	535,900
2010	2,139,807.95	1,580,026	854,425	1,413,771	5.88	240,437
2011	14,293,258.20	10,302,581	5,571,290	9,579,564	5.88	1,629,178
2012	6,163,903.05	4,320,107	2,336,169	4,197,568	5.89	712,660
2013	5,928,542.02	4,025,065	2,176,620	4,107,634	5.89	697,391
2014	13,569,112.30	8,868,718	4,795,905	9,587,354	5.91	1,622,226
2015	11,046,409.95	6,907,254	3,735,211	7,973,983	5.91	1,349,236
2016	8,767,756.12	5,193,387	2,808,409	6,485,412	5.92	1,095,509
2017	10,213,673.89	5,664,422	3,063,129	7,763,365	5.92	1,311,379
2018	20,455,873.63	10,433,968	5,642,340	16,040,886	5.93	2,705,040
2019	10,260,326.96	4,688,621	2,535,449	8,340,498	5.94	1,404,124
2020	10,165,501.02	3,997,685	2,161,814	8,613,617	5.93	1,452,549

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POINT ACONI						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2021	8,516,638.02	2,673,986	1,446,002	7,581,634	5.94	1,276,369
2022	13,580,614.06	2,905,002	1,570,928	12,824,523	5.93	2,162,651
2023	8,417,970.82	695,998	376,372	8,546,677	5.91	1,446,138
	574,355,236.80	450,675,560	243,710,224	365,106,327		63,107,843
POINT TUPPER						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -20						
1970	1,815,368.51	1,619,890	1,286,045	892,398	18.45	48,368
1972	39,206.00	34,646	27,506	19,541	18.43	1,060
1973	39,272.00	34,506	27,395	19,732	18.47	1,068
1974	7,828,982.87	6,835,642	5,426,875	3,967,905	18.53	214,134
1975	294,142.74	255,057	202,492	150,479	18.62	8,082
1976	88,240.33	75,943	60,292	45,597	18.73	2,434
1977	136,864.58	116,839	92,759	71,478	18.86	3,790
1978	74,843.59	63,749	50,611	39,201	18.60	2,108
1979	12,044.57	10,162	8,068	6,386	18.79	340
1980	1,292,364.19	1,079,383	856,931	693,906	19.00	36,521
1981	38,260.90	31,809	25,253	20,660	18.85	1,096
1982	1,819.82	1,495	1,187	997	19.10	52
1984	663,620.87	537,851	427,005	369,341	18.98	19,459
1985	192,434.32	154,694	122,813	108,108	18.97	5,699
1987	34,759.97	27,405	21,757	19,955	19.06	1,047
1988	81,778,584.42	63,748,042	50,610,118	47,524,184	19.15	2,481,681
1989	1,610,043.63	1,239,798	984,286	947,766	19.26	49,209
1990	165,287.24	125,592	99,709	98,636	19.41	5,082
1992	321,524.79	238,211	189,118	196,712	19.52	10,077
1993	814,861.00	596,478	473,549	504,284	19.50	25,861
1994	380,667.00	274,902	218,247	238,553	19.52	12,221
1995	1,098,032.15	781,096	620,119	697,520	19.58	35,624
1996	244,380.99	170,969	135,734	157,523	19.67	8,008
1997	5,840,561.57	4,011,765	3,184,975	3,823,699	19.80	193,116
1998	542,763.25	365,388	290,085	361,231	19.95	18,107
1999	384,465.10	254,301	201,892	259,466	19.95	13,006
2000	1,232,092.22	799,135	634,440	844,071	19.98	42,246
2001	702,265.52	443,691	352,250	490,469	20.24	24,233
2002	1,299,442.54	801,184	636,067	923,264	20.34	45,392

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POINT TUPPER						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -20						
2003	1,081,073.92	651,498	517,230	780,059	20.32	38,389
2004	1,755,366.05	1,026,889	815,256	1,291,183	20.50	62,985
2005	3,292,026.20	1,870,924	1,485,343	2,465,089	20.56	119,897
2006	4,804,068.65	2,643,199	2,098,458	3,666,424	20.67	177,379
2007	1,164,136.35	617,737	490,427	906,537	20.81	43,563
2008	6,849,760.98	3,503,242	2,781,254	5,438,459	20.87	260,587
2009	4,367,147.40	2,135,011	1,695,004	3,545,573	21.09	168,116
2010	4,916,093.84	2,293,653	1,820,951	4,078,362	21.22	192,194
2011	13,692,038.50	6,079,265	4,826,381	11,604,066	21.28	545,304
2012	293,496.67	123,128	97,752	254,444	21.39	11,895
2013	4,490,209.49	1,765,191	1,401,400	3,986,851	21.55	185,005
2014	2,924,648.83	1,070,421	849,816	2,659,762	21.65	122,853
2015	8,326,631.63	2,802,744	2,225,123	7,766,835	21.80	356,277
2016	2,695,127.36	824,709	654,744	2,579,409	21.91	117,727
2017	4,367,274.93	1,195,935	949,463	4,291,267	21.99	195,146
2018	2,861,081.04	683,569	542,691	2,890,606	22.12	130,678
2019	10,608,695.41	2,148,897	1,706,028	11,024,407	22.17	497,267
2020	1,672,555.82	273,363	217,025	1,790,042	22.21	80,596
2021	5,876,533.32	712,236	565,450	6,486,390	22.25	291,523
2022	4,676,446.85	354,662	281,569	5,330,167	22.25	239,558
2023	4,964,791.40	133,454	105,950	5,851,799	21.87	267,572
	204,646,401.32	117,639,350	93,394,889	152,180,792		7,413,632
TRENTON 5						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1969	7,495,176.21	7,119,930	4,497,811	3,372,124	5.74	587,478
1972	130,246.63	123,247	77,858	58,901	5.65	10,425
1973	1,278,255.43	1,206,475	762,156	580,012	5.68	102,115
1975	12,352.74	11,637	7,351	5,619	5.56	1,011
1976	2.00	2	2			
1981	18,215.07	16,907	10,681	8,445	5.58	1,513
1983	513,313.77	471,499	297,856	241,124	5.80	41,573
1984	150,488.85	137,946	87,143	70,870	5.75	12,325
1985	67,144.42	61,343	38,752	31,750	5.75	5,522
1986	12,285.41	11,174	7,059	5,841	5.79	1,009
1987	2,866,368.63	2,603,379	1,644,610	1,365,077	5.70	239,487

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRENTON 5						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1988	63,956.09	57,927	36,594	30,560	5.65	5,409
1989	93,533.92	84,363	53,294	44,917	5.66	7,936
1990	1,320,632.71	1,184,489	748,267	638,397	5.72	111,608
1991	765,687.09	684,582	432,465	371,506	5.67	65,521
1992	1,766,612.00	1,571,878	992,989	861,954	5.67	152,020
1993	307,301.12	271,620	171,588	151,078	5.73	26,366
1994	5,696,149.72	5,010,846	3,165,458	2,815,499	5.71	493,082
1995	653,025.01	570,620	360,473	325,203	5.75	56,557
1996	147,283.04	128,017	80,871	73,776	5.72	12,898
1997	1,297,278.54	1,119,000	706,896	655,246	5.76	113,758
1999	6,823,857.63	5,792,943	3,659,525	3,505,525	5.80	604,401
2000	1,068,645.91	899,233	568,065	554,014	5.82	95,191
2001	947,029.84	789,738	498,894	495,487	5.83	84,989
2002	2,732,965.56	2,258,099	1,426,489	1,443,125	5.82	247,960
2003	1,234,051.97	1,009,393	637,655	658,100	5.82	113,076
2004	1,410,585.91	1,140,755	720,639	760,476	5.82	130,666
2005	1,809,312.82	1,444,592	912,579	987,199	5.83	169,331
2006	1,845,053.03	1,451,042	916,654	1,020,652	5.86	174,173
2007	1,310,165.30	1,014,697	641,006	734,668	5.87	125,156
2008	1,572,667.48	1,197,854	756,710	894,591	5.87	152,401
2009	48,174,013.69	36,014,893	22,751,374	27,831,341	5.87	4,741,285
2010	15,086,921.90	11,035,027	6,971,061	8,870,207	5.88	1,508,539
2011	2,210,634.83	1,578,393	997,104	1,324,062	5.88	225,181
2012	5,454,521.93	3,786,856	2,392,237	3,335,011	5.89	566,216
2013	1,718,383.25	1,155,656	730,052	1,074,250	5.89	182,385
2014	2,672,181.89	1,730,051	1,092,910	1,712,881	5.91	289,828
2015	3,895,608.18	2,412,920	1,524,293	2,566,096	5.91	434,196
2016	6,773,238.08	3,974,130	2,510,542	4,601,358	5.92	777,256
2017	3,316,094.32	1,821,730	1,150,826	2,331,073	5.92	393,762
2018	5,139,720.84	2,596,895	1,640,514	3,756,193	5.93	633,422
2019	4,930,679.34	2,231,897	1,409,937	3,767,277	5.94	634,222
2020	1,482,018.02	577,320	364,705	1,191,414	5.93	200,913
2021	2,219,215.57	690,198	436,013	1,894,164	5.94	318,883
2022	2,826,132.10	598,829	378,293	2,589,146	5.93	436,618
2023	2,937,203.74	240,557	151,965	2,932,099	5.91	496,125
	154,246,211.53	109,890,579	69,420,216	92,538,306		15,783,788

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRENTON 6						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1992	214,706,424.15	191,039,335	109,294,628	116,147,118	5.67	20,484,501
1996	785,139.55	682,435	390,425	433,972	5.72	75,869
1997	188,568.33	162,654	93,055	104,942	5.76	18,219
1998	4,970.07	4,258	2,436	2,783	5.75	484
1999	47,072.00	39,961	22,862	26,564	5.80	4,580
2000	5,172.00	4,352	2,490	2,941	5.82	505
2001	1,630,451.75	1,359,650	777,863	934,111	5.83	160,225
2002	189,805.16	156,826	89,721	109,574	5.82	18,827
2003	105,942.44	86,656	49,576	61,663	5.82	10,595
2004	8,417.35	6,807	3,894	4,944	5.82	849
2005	2,372,008.01	1,893,859	1,083,487	1,407,122	5.83	241,359
2006	28,157.65	22,145	12,669	16,896	5.86	2,883
2007	1,056,807.07	818,476	468,255	641,393	5.87	109,266
2008	5,531,197.79	4,212,947	2,410,250	3,397,508	5.87	578,792
2009	205,301.15	153,483	87,808	127,758	5.87	21,765
2010	6,347,948.53	4,643,080	2,656,331	4,009,015	5.88	681,805
2011	978,785.84	698,853	399,818	627,908	5.88	106,787
2012	573,686.00	398,287	227,862	374,508	5.89	63,584
2013	4,042,870.89	2,718,932	1,555,516	2,689,499	5.89	456,621
2014	575,423.61	372,547	213,136	391,059	5.91	66,169
2015	5,691,562.66	3,525,325	2,016,857	3,959,283	5.91	669,929
2016	1,482,478.18	869,829	497,634	1,058,968	5.92	178,880
2017	16,331,901.93	8,972,094	5,132,983	12,015,514	5.92	2,029,648
2018	2,037,790.60	1,029,614	589,048	1,550,632	5.93	261,489
2019	6,744,104.45	3,052,753	1,746,496	5,334,813	5.94	898,117
2020	2,582,856.45	1,006,152	575,625	2,136,374	5.93	360,265
2021	4,787,857.97	1,489,072	851,906	4,175,345	5.94	702,920
2022	3,775,886.08	800,073	457,726	3,506,954	5.93	591,392
2023	4,276,727.86	350,264	200,388	4,290,176	5.91	725,918
	287,095,315.52	230,570,719	131,910,745	169,539,337		29,522,243
TRENTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1980	329,285.93	305,297	86,903	258,847	5.76	44,939
1999	180,802.01	153,487	43,690	146,152	5.80	25,199
2000	196,090.25	165,004	46,969	158,926	5.82	27,307

NOVA SCOTIA POWER, INC.

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRENTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
2001	127,658.70	106,456	30,303	103,739	5.83	17,794
2002	298,377.70	246,533	70,176	243,121	5.82	41,773
2003	2,071,768.17	1,694,603	482,370	1,692,987	5.82	290,891
2004	3,366,879.83	2,722,829	775,055	2,760,169	5.82	474,256
2005	628,452.20	501,769	142,829	517,046	5.83	88,687
2006	833,355.15	655,392	186,558	688,465	5.86	117,485
2007	1,337,625.77	1,035,964	294,888	1,109,619	5.87	189,032
2008	835,181.81	636,133	181,076	695,865	5.87	118,546
2009	437,912.75	327,384	93,190	366,618	5.87	62,456
2010	2,059,462.07	1,506,352	428,784	1,733,651	5.88	294,839
2011	1,012,967.17	723,259	205,876	857,739	5.88	145,874
2012	6,711,662.50	4,659,639	1,326,370	5,720,876	5.89	971,286
2013	920,726.20	619,211	176,259	790,504	5.89	134,211
2014	4,371,383.16	2,830,165	805,609	3,784,344	5.91	640,329
2015	1,103,704.50	683,629	194,595	964,294	5.91	163,163
2016	17,754,779.23	10,417,439	2,965,332	15,677,187	5.92	2,648,173
2017	2,017,752.16	1,108,472	315,527	1,803,112	5.92	304,580
2018	1,722,426.21	870,273	247,724	1,560,824	5.93	263,208
2019	6,384,224.10	2,889,851	822,598	5,880,837	5.94	990,040
2020	4,045,080.16	1,575,761	448,542	3,798,793	5.93	640,606
2021	4,944,625.59	1,537,828	437,744	4,754,113	5.94	800,356
2022	3,390,531.97	718,420	204,499	3,355,560	5.93	565,862
2023	1,836,807.24	150,435	42,821	1,885,826	5.91	319,091
	68,919,522.53	38,841,585	11,056,285	61,309,214		10,379,983
TUFTS COVE 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1966	12,262,437.30	10,252,035	13,611,305			
1967	603,626.11	503,457	670,025			
1968	260,980.76	217,035	289,689			
1969	259,272.79	214,866	287,793			
1970	16,967.62	13,905	18,834			
1972	1,811.27	1,470	2,011			
1974	160,648.69	128,872	176,594	1,726	18.99	91
1975	27,610.82	21,999	30,145	503	19.07	26
1978	119,634.89	93,049	127,505	5,289	19.44	272

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1981	500.00	380	521	34	19.61	2
1992	558,375.32	378,758	519,014	100,783	20.05	5,027
1993	38,887.85	26,068	35,721	7,444	20.01	372
1996	188,479.77	120,255	164,786	44,427	20.34	2,184
2001	4,668,204.62	2,693,451	3,690,847	1,490,860	20.79	71,710
2002	6,514.48	3,669	5,028	2,203	20.87	106
2003	269,792.13	147,938	202,720	96,749	21.00	4,607
2005	8,539,182.02	4,418,873	6,055,200	3,423,292	21.18	161,629
2007	172,718.22	83,512	114,437	77,280	21.38	3,615
2008	695,333.14	323,007	442,618	329,202	21.54	15,283
2010	4,031,638.57	1,709,495	2,342,528	2,132,591	21.84	97,646
2011	1,065,437.91	430,243	589,564	593,072	21.86	27,130
2012	62,922.81	23,936	32,800	37,045	22.06	1,679
2013	529,695.87	188,912	258,867	329,096	22.18	14,838
2015	769,337.29	234,499	321,335	532,629	22.46	23,715
2016	2,306,414.18	639,518	876,334	1,683,786	22.53	74,735
2017	687,533.60	170,185	233,205	529,957	22.65	23,398
2018	1,048,994.14	226,705	310,655	853,729	22.75	37,527
2019	1,934,624.61	353,682	484,652	1,662,781	22.82	72,865
2020	2,470,992.38	362,873	497,246	2,245,555	22.96	97,803
2021	854,624.66	93,156	127,652	820,981	22.95	35,773
2022	2,077,078.90	141,561	193,982	2,111,576	22.95	92,008
2023	5,196,548.22	125,169	171,520	5,596,649	22.54	248,299
	51,886,820.94	24,342,533	32,885,132	24,709,240		1,112,340
TUFTS COVE 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1973	8,355,105.32	6,744,174	7,652,246	1,621,921	18.94	85,635
1975	7,539.33	6,007	6,816	1,553	19.07	81
1976	2,758.27	2,181	2,475	587	19.17	31
1978	70,174.79	54,580	61,929	15,965	19.44	821
1993	461,765.00	309,534	351,211	161,348	20.01	8,063
1994	4,380,314.60	2,897,355	3,287,471	1,574,679	20.00	78,734
1995	156,998.74	101,808	115,516	58,753	20.28	2,897
1996	20,027.96	12,778	14,498	7,733	20.34	380
1997	35,463.34	22,217	25,208	14,156	20.45	692

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1998	749,638.74	462,564	524,846	307,253	20.37	15,084
1999	32,007.09	19,324	21,926	13,602	20.55	662
2000	5,775,025.46	3,419,242	3,879,627	2,530,651	20.56	123,086
2001	92,317.28	53,265	60,437	42,035	20.79	2,022
2002	1,321,118.09	744,072	844,258	622,183	20.87	29,812
2003	824,002.49	451,834	512,671	401,971	21.00	19,141
2004	1,643,646.43	878,654	996,961	827,487	20.99	39,423
2006	1,437,997.47	720,674	817,709	778,468	21.26	36,617
2008	964,157.54	447,885	508,191	562,024	21.54	26,092
2009	55,949.17	24,941	28,299	33,804	21.60	1,565
2010	1,389,905.05	589,348	668,701	874,094	21.84	40,023
2011	406,225.76	164,041	186,128	264,782	21.86	12,113
2012	70,360.83	26,765	30,369	47,732	22.06	2,164
2013	6,319,274.63	2,253,725	2,557,179	4,457,216	22.18	200,957
2015	658,232.49	200,633	227,647	502,991	22.46	22,395
2016	357,049.53	99,002	112,332	283,993	22.53	12,605
2017	3,895,237.26	964,188	1,094,011	3,229,702	22.65	142,592
2018	3,587,459.28	775,311	879,703	3,102,377	22.75	136,368
2019	2,918,649.95	533,579	605,423	2,634,278	22.82	115,437
2020	1,858,948.85	272,992	309,749	1,753,684	22.96	76,380
2021	934,914.85	101,908	115,629	922,126	22.95	40,180
2022	2,489,479.59	169,668	192,513	2,570,809	22.95	112,018
2023	7,495,273.99	180,539	204,848	8,114,906	22.54	360,022
	58,767,019.17	23,704,788	26,896,529	38,334,863		1,744,092
TUFTS COVE 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1977	24,576,106.35	19,281,135	18,424,571	8,854,907	19.29	459,041
1978	39,731.01	30,902	29,529	14,572	19.44	750
1979	25,780.53	19,991	19,103	9,513	19.20	495
1984	4,009.00	2,971	2,839	1,611	19.67	82
1985	82,658.71	60,758	58,059	33,692	19.64	1,715
1986	2,905.13	2,116	2,022	1,203	19.65	61
1987	58,526.03	42,207	40,332	24,632	19.68	1,252
1993	3,924.10	2,630	2,513	1,843	20.01	92
1994	7,889.47	5,218	4,986	3,771	20.00	189

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1996	83,555.70	53,311	50,943	41,804	20.34	2,055
1997	192,190.60	120,404	115,055	98,277	20.45	4,806
1998	889,155.67	548,653	524,279	462,684	20.37	22,714
1999	86,697.15	52,342	50,017	46,217	20.55	2,249
2000	6,458,052.39	3,823,645	3,653,780	3,514,658	20.56	170,946
2001	148,154.88	85,482	81,684	82,767	20.79	3,981
2002	295,374.38	166,359	158,969	168,897	20.87	8,093
2003	1,364,816.38	748,383	715,136	799,810	21.00	38,086
2004	1,292,716.28	691,055	660,355	774,560	20.99	36,901
2005	10,933,987.26	5,658,142	5,406,779	6,729,947	21.18	317,750
2007	526,315.60	254,482	243,177	341,034	21.38	15,951
2008	3,801,132.86	1,765,759	1,687,315	2,531,942	21.54	117,546
2009	224,588.71	100,116	95,668	153,625	21.60	7,112
2010	5,464,717.37	2,317,149	2,214,210	3,851,627	21.84	176,357
2011	86,830.33	35,064	33,506	62,875	21.86	2,876
2012	4,631,686.03	1,761,879	1,683,608	3,457,564	22.06	156,735
2013	508,287.63	181,277	173,224	390,975	22.18	17,627
2014	1,720,586.53	569,709	544,400	1,365,451	22.35	61,094
2015	1,078,410.27	328,706	314,103	882,932	22.46	39,311
2016	412,829.29	114,468	109,383	348,858	22.53	15,484
2017	2,203,170.08	545,351	521,124	1,924,395	22.65	84,962
2018	5,774,039.80	1,247,868	1,192,432	5,216,753	22.75	229,308
2019	1,035,002.35	189,216	180,810	968,043	22.82	42,421
2020	342,000.72	50,224	47,993	331,628	22.96	14,444
2021	7,000,572.57	763,076	729,176	7,041,459	22.95	306,817
2022	6,236,038.38	425,011	406,130	6,515,873	22.95	283,916
2023	2,506,993.03	60,386	57,703	2,725,059	22.54	120,899
	90,099,432.57	42,105,445	40,234,912	59,775,458		2,764,118
TUFTS COVE 6						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
2012	95,383,086.21	36,283,440	33,349,161	72,526,065	22.06	3,287,673
2014	1,551,410.40	513,692	472,149	1,249,916	22.35	55,925
2016	186,585.66	51,736	47,552	159,558	22.53	7,082
2017	56,077.34	13,881	12,758	49,487	22.65	2,185
2018	1,398,102.97	302,154	277,718	1,274,176	22.75	56,008

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE 6						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
2020	374,452.64	54,989	50,542	365,100	22.96	15,902
2021	88,325.06	9,628	8,849	89,191	22.95	3,886
2022	456,442.83	31,108	28,592	478,059	22.95	20,830
2023	310,977.44	7,491	6,885	338,300	22.54	15,009
	99,805,460.55	37,268,119	34,254,208	76,529,854		3,464,500
TUFTS COVE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1969	5,657.00	4,688	4,352	1,928	18.50	104
1976	20,030.83	15,842	14,705	7,529	19.17	393
1977	291,619.90	228,790	212,373	111,325	19.29	5,771
1978	14,129.00	10,989	10,200	5,483	19.44	282
1979	2,661,340.26	2,063,726	1,915,639	1,038,449	19.20	54,086
1980	198,213.61	152,164	141,245	78,772	19.40	4,060
1981	224,520.35	170,515	158,279	90,938	19.61	4,637
1982	1,005.57	760	705	411	19.48	21
1983	221,541.51	166,334	154,398	91,513	19.38	4,722
1985	37,807.41	27,790	25,796	16,170	19.64	823
1986	219,229.35	159,683	148,225	95,120	19.65	4,841
1987	558,550.18	402,808	373,904	246,087	19.68	12,504
1988	1,796,086.96	1,281,124	1,189,194	804,462	19.75	40,732
1989	717,541.17	505,600	469,320	327,151	19.85	16,481
1990	247,193.24	171,874	159,541	114,844	19.98	5,748
1991	2,524,863.77	1,739,853	1,615,006	1,187,592	19.85	59,828
1992	6,464,298.36	4,384,869	4,070,224	3,105,147	20.05	154,870
1993	278,551.00	186,721	173,322	135,869	20.01	6,790
1994	687,656.66	454,850	422,211	341,088	20.00	17,054
1995	661,063.09	428,674	397,914	335,866	20.28	16,561
1996	1,840,539.66	1,174,316	1,090,051	952,948	20.34	46,851
1997	776,506.87	486,469	451,561	410,361	20.45	20,067
1998	956,085.08	589,951	547,618	513,637	20.37	25,215
1999	6,992,294.31	4,221,451	3,918,532	3,842,914	20.55	187,003
2000	1,349,759.18	799,157	741,812	756,421	20.56	36,791
2001	2,822,042.36	1,628,256	1,511,417	1,621,050	20.79	77,973
2002	7,469,233.60	4,206,777	3,904,911	4,385,938	20.87	210,155
2003	4,040,027.40	2,215,309	2,056,345	2,428,085	21.00	115,623

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
2004	4,985,248.53	2,664,994	2,473,762	3,059,864	20.99	145,777
2005	1,192,388.88	617,040	572,763	750,789	21.18	35,448
2006	2,892,942.98	1,449,842	1,345,806	1,865,361	21.26	87,740
2007	1,604,046.88	775,582	719,929	1,060,563	21.38	49,605
2008	868,153.87	403,288	374,349	589,302	21.54	27,358
2009	880,816.78	392,647	364,472	613,235	21.60	28,391
2010	987,710.16	418,809	388,757	707,602	21.84	32,399
2011	780,348.87	315,119	292,507	573,680	21.86	26,243
2012	770,927.93	293,259	272,216	583,514	22.06	26,451
2013	424,384.22	151,354	140,493	330,573	22.18	14,904
2014	4,425,966.36	1,465,495	1,360,335	3,552,487	22.35	158,948
2015	5,162,194.51	1,573,468	1,460,561	4,269,475	22.46	190,092
2016	5,170,295.76	1,433,609	1,330,737	4,408,291	22.53	195,663
2017	1,508,729.59	373,456	346,658	1,328,032	22.65	58,633
2018	3,167,697.95	684,593	635,469	2,880,676	22.75	126,623
2019	2,302,467.77	420,930	390,725	2,165,014	22.82	94,874
2020	1,949,893.26	286,348	265,801	1,898,581	22.96	82,691
2021	4,983,274.46	543,187	504,210	5,027,225	22.95	219,051
2022	6,987,969.73	476,258	442,083	7,314,563	22.95	318,717
2023	7,722,026.81	186,000	172,653	8,398,797	22.54	372,617
	102,844,872.98	42,804,618	39,733,086	74,424,723		3,422,211
POINT TUPPER MARINE TERMINAL						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -17						
2005	31,987,904.87	28,316,397	18,086,571	19,339,277	5.95	3,250,299
2006	191,055.00	167,025	106,684	116,850	5.92	19,738
2007	64,645.19	55,660	35,552	40,083	5.92	6,771
2015	28,142.83	19,394	12,388	20,540	5.93	3,464
2017	790,094.14	483,651	308,923	615,487	5.92	103,967
2019	575,873.40	291,069	185,915	487,857	5.92	82,408
2021	609,332.58	212,307	135,607	577,312	5.90	97,849
2022	99,463.33	23,670	15,119	101,253	5.87	17,249
2023	810,293.71	75,275	48,081	899,963	5.79	155,434
	35,156,805.05	29,644,448	18,934,839	22,198,623		3,737,179

NOVA SCOTIA POWER, INC.

ACCOUNT 310.99 STEAM PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT HAWKESBURY BIOMASS						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -5						
2012	90,564,938.69	35,431,721	18,996,564	76,096,622	19.36	3,930,611
2013	104,567,958.13	38,384,806	20,579,848	89,216,508	19.53	4,568,178
2014	2,549,101.11	874,699	468,966	2,207,590	19.57	112,805
2015	870,811.73	275,952	147,950	766,402	19.67	38,963
2016	870,152.74	251,439	134,808	778,852	19.75	39,436
2017	799,926.68	206,957	110,959	728,964	19.88	36,668
2018	730,082.08	165,736	88,859	677,728	19.94	33,988
2019	594,207.63	114,551	61,416	562,502	20.01	28,111
2020	529,760.15	82,770	44,377	511,871	20.03	25,555
2021	1,001,561.40	116,522	62,473	989,167	20.07	49,286
2022	5,796,910.10	423,638	227,132	5,859,624	20.05	292,251
2023	3,297,619.99	85,524	45,853	3,416,648	19.74	173,082
	212,173,030.43	76,414,315	40,969,204	181,812,478		9,328,934
INTERNATIONAL COAL PIER						
INTERIM SURVIVOR CURVE.. IOWA 65-L1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -170						
2013	405,284.40	700,879	295,595-	1,389,862	5.89	235,970
2014	25,531.92	42,506	17,927-	86,863	5.91	14,698
2015	407,699.49	649,355	273,864-	1,374,653	5.91	232,598
2016	902,226.85	1,361,244	574,103-	3,010,115	5.92	508,465
2017	3,603,668.54	5,090,686	2,146,989-	11,876,894	5.92	2,006,232
2018	845,916.49	1,099,049	463,522-	2,747,497	5.93	463,322
2019	2,095,422.34	2,439,009	1,028,648-	6,686,289	5.94	1,125,638
2020	670,598.86	671,739	283,305-	2,093,922	5.93	353,107
2021	657,559.66	525,877	221,788-	1,997,199	5.94	336,229
2022	779,596.72	424,771	179,147-	2,284,058	5.93	385,170
2023	1,235,276.81	260,149	109,717-	3,444,965	5.91	582,904
	11,628,782.08	13,265,264	5,594,604-	36,992,316		6,244,333
	2,605,049,328.99	1,634,062,647	1,184,807,795	1,706,421,724		174,507,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.8	6.70

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AVON						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -61						
1930	5,270.45	6,427	4,499	3,987	29.95	133
1932	31.93	39	27	24	30.45	1
1933	362.43	438	307	277	29.98	9
1934	172.98	207	145	134	30.99	4
1936	218.55	262	183	168	30.14	6
1937	3.25	4	3	2	31.15	
1938	648.82	768	538	507	30.78	16
1939	1,775.06	2,101	1,471	1,387	30.44	46
1940	9,838.08	11,506	8,054	7,786	31.45	248
1941	835.26	976	683	662	31.14	21
1942	7,002.18	8,178	5,724	5,549	30.85	180
1943	29.67	35	24	23	30.61	1
1945	50,509.60	58,095	40,665	40,656	31.38	1,296
1946	98,526.81	113,102	79,168	79,461	31.20	2,547
1947	88.87	102	71	72	31.03	2
1948	88.35	101	71	72	30.88	2
1949	546.46	616	431	449	31.88	14
1952	4,878.39	5,448	3,813	4,041	31.59	128
1953	43,632.34	48,534	33,972	36,276	31.54	1,150
1955	1,112.53	1,227	859	932	31.50	30
1956	3,951.50	4,338	3,036	3,325	31.50	106
1957	27,811.69	30,372	21,259	23,517	31.54	746
1958	5,296.16	5,752	4,026	4,501	31.59	142
1959	13,032.28	14,075	9,852	11,130	31.65	352
1960	521,043.35	559,365	391,536	447,343	31.73	14,098
1961	2,313.63	2,468	1,728	1,997	31.84	63
1966	1,342.16	1,379	965	1,196	32.59	37
1970	20,390.78	20,374	14,261	18,568	32.71	568
1973	1,406.97	1,373	961	1,304	32.83	40
1978	1,816.33	1,703	1,192	1,732	32.62	53
1979	1,720.99	1,590	1,113	1,658	33.02	50
1984	1,125.19	987	691	1,121	32.96	34
1985	7,601.28	6,596	4,617	7,621	32.93	231
1986	140,651.01	119,746	83,818	142,630	33.42	4,268
1987	21,804.34	18,325	12,827	22,278	33.43	666
1989	310.14	253	177	322	33.52	10
1992	446,841.19	348,988	244,280	475,135	33.44	14,209
1993	528,510.77	404,859	283,388	567,515	33.60	16,890
1994	26,343.22	19,769	13,838	28,575	33.79	846
1995	906,374.82	669,510	468,634	990,629	33.61	29,474

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AVON						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -61						
1996	604,431.29	436,159	305,296	667,838	33.85	19,729
1997	2,433,740.17	1,723,670	1,206,510	2,711,811	33.74	80,374
1998	167,398.12	115,459	80,817	188,694	34.02	5,547
1999	211,613.32	142,752	99,922	240,776	33.98	7,086
2000	691,553.29	455,270	318,674	794,727	33.97	23,395
2002	153,656.60	95,195	66,633	180,754	34.37	5,259
2003	251,764.23	151,233	105,858	299,482	34.45	8,693
2004	40,098.31	23,415	16,390	48,169	34.26	1,406
2005	3,224,227.45	1,814,776	1,270,281	3,920,725	34.41	113,941
2006	376,784.10	203,825	142,671	463,952	34.58	13,417
2007	643,042.25	334,815	234,359	800,939	34.52	23,202
2008	636,187.00	317,521	222,254	802,007	34.50	23,247
2009	56,816.31	26,930	18,850	72,624	34.76	2,089
2011	3,413,824.60	1,456,508	1,019,506	4,476,752	34.67	129,125
2014	48,195.56	16,660	11,661	65,933	34.75	1,897
2015	1,101,033.36	348,151	243,694	1,528,970	34.79	43,949
2016	646,993.05	184,374	129,056	912,603	34.87	26,172
2018	553,463.04	122,077	85,450	805,626	34.66	23,244
2019	35,031.02	6,497	4,548	51,852	34.56	1,500
2020	92,733.31	13,795	9,656	139,645	34.38	4,062
2021	153,116.65	16,813	11,769	234,749	34.13	6,878
2022	483,591.13	33,168	23,216	755,365	33.71	22,408
2023	266,196.29	6,429	4,500	424,076	32.72	12,961
	19,190,750.26	10,535,480	7,374,478	23,522,630		688,298
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -79						
1947	69.97	89	31	94	31.03	3
1950	8,673.33	10,840	3,825	11,701	31.77	368
1953	1,545,853.55	1,911,774	674,506	2,092,572	31.54	66,347
1954	381.47	470	166	517	31.52	16
1955	292.90	359	127	398	31.50	13
1960	828,158.37	988,467	348,748	1,133,656	31.73	35,728
1962	3,364,105.63	3,962,311	1,397,971	4,623,779	31.96	144,674
1964	1,539.80	1,788	631	2,125	32.24	66
1965	2,110.23	2,431	858	2,920	32.41	90

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -79						
1967	4,080.50	4,663	1,645	5,659	32.00	177
1968	967,721.79	1,095,977	386,679	1,345,543	32.22	41,761
1969	1,765.00	1,980	699	2,461	32.45	76
1970	106,975.27	118,836	41,927	149,558	32.71	4,572
1972	6,162.81	6,760	2,385	8,646	32.54	266
1973	57,257.21	62,109	21,913	80,577	32.83	2,454
1974	35,672.39	38,561	13,605	50,249	32.47	1,548
1975	27,796.90	29,685	10,473	39,283	32.80	1,198
1976	4,366.31	4,641	1,637	6,178	32.50	190
1980	28,875.80	29,452	10,391	41,297	32.84	1,258
1984	3,715,028.63	3,624,861	1,278,912	5,370,989	32.96	162,955
1985	347,707.86	335,472	118,360	504,037	32.93	15,306
1986	45,778.10	43,331	15,288	66,655	33.42	1,994
1987	53,882.23	50,346	17,763	78,686	33.43	2,354
1988	98,855.14	91,094	32,140	144,811	33.46	4,328
1989	144,117.16	130,842	46,163	211,806	33.52	6,319
1990	200,624.00	179,271	63,250	295,867	33.61	8,803
1992	5,028,518.84	4,366,409	1,540,543	7,460,506	33.44	223,101
1993	317,458.46	270,374	95,393	472,858	33.60	14,073
1994	13,620.92	11,364	4,009	20,372	33.79	603
1995	1,903,223.03	1,563,026	551,462	2,855,307	33.61	84,954
1996	438,863.00	352,090	124,223	661,341	33.85	19,537
1997	937.90	739	261	1,418	33.74	42
1998	7,205,544.76	5,525,471	1,949,480	10,948,445	34.02	321,824
1999	1,098,496.62	823,883	290,680	1,675,629	33.98	49,312
2000	511,355.69	374,277	132,051	783,275	33.97	23,058
2001	1,154,061.14	818,045	288,620	1,777,149	34.32	51,782
2002	30,053.13	20,700	7,303	46,492	34.37	1,353
2003	60,950.30	40,706	14,362	94,739	34.45	2,750
2004	55,541.60	36,059	12,722	86,697	34.26	2,531
2005	239,426.42	149,829	52,862	375,711	34.41	10,919
2006	309,994.79	186,443	65,780	489,110	34.58	14,144
2007	57,177.48	33,099	11,678	90,670	34.52	2,627
2008	0.53			1	34.50	
2009	101,864.34	53,680	18,939	163,398	34.76	4,701
2010	1,939,046.61	969,768	342,151	3,128,743	34.81	89,881
2011	268,907.25	127,556	45,004	436,340	34.67	12,586
2012	316,127.58	140,562	49,593	516,276	34.80	14,836
2013	8,588,564.85	3,566,659	1,258,378	14,115,153	34.75	406,191
2014	1,104,238.99	424,373	149,726	1,826,862	34.75	52,572

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -79						
2015	2,009,380.68	706,410	249,233	3,347,558	34.79	96,222
2016	2,994,508.59	948,750	334,735	5,025,435	34.87	144,119
2017	3,333,785.40	938,684	331,184	5,636,292	34.82	161,869
2018	5,930,881.88	1,454,430	513,148	10,103,131	34.66	291,493
2019	2,163,429.68	446,117	157,398	3,715,141	34.56	107,498
2020	183,154.77	30,293	10,688	317,159	34.38	9,225
2021	2,383,913.79	291,023	102,678	4,164,528	34.13	122,020
2022	832,493.84	63,481	22,397	1,467,767	33.71	43,541
2023	714,997.11	19,198	6,773	1,273,071	32.72	38,908
	62,888,372.32	37,479,908	13,223,548	99,346,639		2,921,136
BLACK RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -86						
1930	177,285.06	249,753	99,589	230,161	29.95	7,685
1932	11.92	17	7	15	30.45	
1933	638.38	892	356	832	29.98	28
1934	5,076.43	7,014	2,797	6,645	30.99	214
1935	63.19	87	35	83	30.55	3
1936	242.50	335	134	317	30.14	11
1937	24,829.14	33,953	13,539	32,643	31.15	1,048
1938	952.05	1,302	519	1,252	30.78	41
1939	1,425.63	1,950	778	1,874	30.44	62
1940	9,268.69	12,523	4,994	12,246	31.45	389
1941	5,108.49	6,898	2,751	6,751	31.14	217
1942	27,167.78	36,656	14,617	35,915	30.85	1,164
1943	152,328.68	205,274	81,853	201,478	30.61	6,582
1944	324,822.97	432,284	172,374	431,797	31.61	13,660
1945	25,349.44	33,684	13,432	33,718	31.38	1,075
1946	53,961.04	71,562	28,535	71,832	31.20	2,302
1947	4,540.11	6,007	2,395	6,049	31.03	195
1948	1,514.38	1,999	797	2,020	30.88	65
1949	1,263.54	1,646	656	1,694	31.88	53
1950	309.32	402	160	415	31.77	13
1952	178,916.28	230,819	92,039	240,745	31.59	7,621
1953	719,977.03	925,224	368,934	970,224	31.54	30,762
1954	650,175.22	832,016	331,767	877,559	31.52	27,841

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -86						
1955	43,326.27	55,202	22,012	58,575	31.50	1,860
1956	3,640.42	4,617	1,841	4,930	31.50	157
1957	140,983.60	177,870	70,926	191,304	31.54	6,065
1961	5,323.72	6,560	2,616	7,286	31.84	229
1962	1,294.99	1,585	632	1,777	31.96	56
1963	2,944.30	3,578	1,427	4,050	32.09	126
1965	1,239.10	1,483	591	1,713	32.41	53
1966	9,229.56	10,956	4,369	12,798	32.59	393
1967	1,231.12	1,462	583	1,707	32.00	53
1969	22,391.45	26,105	10,409	31,239	32.45	963
1970	9,625.79	11,111	4,431	13,473	32.71	412
1971	25,066.03	28,883	11,517	35,106	32.25	1,089
1973	71,353.68	80,427	32,070	100,648	32.83	3,066
1974	26,776.05	30,076	11,993	37,811	32.47	1,164
1975	9,783.12	10,856	4,329	13,868	32.80	423
1976	882.74	975	389	1,253	32.50	39
1977	2,941.47	3,206	1,278	4,193	32.87	128
1978	4,482.41	4,856	1,936	6,401	32.62	196
1979	1,162.00	1,241	495	1,666	33.02	50
1980	3,950.26	4,187	1,670	5,678	32.84	173
1981	597,169.46	627,788	250,331	860,404	32.69	26,320
1982	56,668.35	58,615	23,373	82,030	33.13	2,476
1983	86,091.37	88,200	35,170	124,960	33.03	3,783
1984	1,622.04	1,645	656	2,361	32.96	72
1985	13,133.28	13,167	5,250	19,178	32.93	582
1987	22,143.88	21,500	8,573	32,614	33.43	976
1989	37,754.72	35,618	14,203	56,021	33.52	1,671
1990	55,780.65	51,793	20,652	83,100	33.61	2,472
1991	27,451.09	25,223	10,058	41,001	33.29	1,232
1992	721,924.95	651,383	259,739	1,083,041	33.44	32,388
1993	1,243,090.52	1,100,120	438,674	1,873,475	33.60	55,758
1994	48,101.27	41,701	16,628	72,840	33.79	2,156
1995	3,813,765.17	3,254,545	1,297,752	5,795,851	33.61	172,444
1996	4,633,702.47	3,862,895	1,540,332	7,078,354	33.85	209,109
1997	1,178,976.27	964,655	384,657	1,808,239	33.74	53,593
1998	1,297,461.15	1,033,848	412,248	2,001,030	34.02	58,819
2000	1,849,669.79	1,406,774	560,952	2,879,434	33.97	84,764
2001	2,681,196.88	1,974,862	787,478	4,199,549	34.32	122,364
2002	191,659.92	137,176	54,699	301,788	34.37	8,781
2003	76,307.01	52,954	21,115	120,816	34.45	3,507

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -86						
2004	42,439.76	28,631	11,417	67,521	34.26	1,971
2005	344,836.49	224,232	89,413	551,983	34.41	16,041
2006	843,814.99	527,351	210,282	1,359,214	34.58	39,306
2007	45,440.54	27,334	10,899	73,620	34.52	2,133
2008	75,529.74	43,550	17,366	123,120	34.50	3,569
2009	0.80			1	34.76	
2010	10,879,410.09	5,653,855	2,254,479	17,981,224	34.81	516,553
2011	1,739,844.88	857,570	341,957	2,894,155	34.67	83,477
2012	1,352.79	625	249	2,267	34.80	65
2013	5,508,562.37	2,377,055	947,852	9,298,074	34.75	267,570
2014	514,202.80	205,343	81,881	874,537	34.75	25,167
2015	140,258.59	51,237	20,431	240,450	34.79	6,911
2016	4,843,639.51	1,594,623	635,857	8,373,312	34.87	240,129
2017	2,778,289.04	812,866	324,131	4,843,487	34.82	139,101
2018	1,207,374.30	307,663	122,681	2,123,035	34.66	61,253
2019	377,149.65	80,813	32,224	669,274	34.56	19,366
2020	58,437.27	10,043	4,005	104,689	34.38	3,045
2021	290,065.47	36,795	14,672	524,850	34.13	15,378
2022	1,789,584.01	141,799	56,542	3,272,084	33.71	97,066
2023	3,252,437.13	90,743	36,184	6,013,349	32.72	183,782
	56,119,195.81	32,034,123	12,773,630	91,608,074		2,682,876
DICKIE BROOK						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -34						
1940	62,701.91	61,033	15,954	68,067	31.45	2,164
1941	12.42	12	3	14	31.14	
1942	8,048.73	7,824	2,045	8,740	30.85	283
1943	685.56	666	174	745	30.61	24
1945	750.60	719	188	818	31.38	26
1947	2,016.54	1,922	502	2,200	31.03	71
1948	305,179.78	290,225	75,865	333,076	30.88	10,786
1949	9,945.72	9,333	2,440	10,888	31.88	342
1950	23.09	22	6	25	31.77	1
1952	1,304.29	1,212	317	1,431	31.59	45
1954	5,183.19	4,778	1,249	5,697	31.52	181
1960	5,959.27	5,325	1,392	6,593	31.73	208

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DICKIE BROOK						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -34						
1962	3,278.95	2,891	756	3,638	31.96	114
1964	1,257.71	1,093	286	1,400	32.24	43
1965	11,167.25	9,629	2,517	12,447	32.41	384
1990	109,009.59	72,920	19,061	127,012	33.61	3,779
1992	146,860.24	95,464	24,954	171,839	33.44	5,139
1993	4,875.51	3,108	812	5,721	33.60	170
1994	230.38	144	38	271	33.79	8
1999	90,433.09	50,775	13,273	107,908	33.98	3,176
2000	55,747.22	30,545	7,984	66,717	33.97	1,964
2001	51,000.17	27,063	7,074	61,266	34.32	1,785
2002	43.50	22	6	53	34.37	2
2004	109,404.80	53,173	13,899	132,703	34.26	3,873
2005	77,033.99	36,088	9,433	93,792	34.41	2,726
2006	24,792.46	11,163	2,918	30,304	34.58	876
2007	180.00	78	20	221	34.52	6
2008	3,004,560.56	1,248,094	326,251	3,699,860	34.50	107,242
2009	2,008,811.31	792,468	207,151	2,484,657	34.76	71,480
2011	421,883.45	149,811	39,160	526,163	34.67	15,176
2012	1,649,462.00	549,033	143,517	2,066,762	34.80	59,390
2013	40,570.54	12,613	3,297	51,067	34.75	1,470
2015	597,934.15	157,362	41,134	760,097	34.79	21,848
2016	77,547.34	18,393	4,808	99,106	34.87	2,842
2017	23,080.39	4,865	1,272	29,656	34.82	852
2018	41,603.03	7,637	1,996	53,752	34.66	1,551
2019	242,278.70	37,400	9,776	314,877	34.56	9,111
2020	5,215,897.51	645,812	168,815	6,820,488	34.38	198,385
2021	870,684.21	79,570	20,800	1,145,917	34.13	33,575
2023	738,122.46	14,836	3,878	985,206	32.72	30,110
	16,019,561.61	4,495,121	1,175,021	20,291,191		591,208
FALL RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -155						
1986	912,957.65	1,231,069	249,511	2,078,531	33.42	62,194
1987	3,320.30	4,420	896	7,571	33.43	226
1988	1,602.22	2,103	426	3,659	33.46	109
1990	8,346.17	10,624	2,153	19,129	33.61	569

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALL RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -155						
2000	13,650.06	14,233	2,885	31,923	33.97	940
2001	1,037.13	1,047	212	2,432	34.32	71
2007	8,124.00	6,700	1,358	19,358	34.52	561
2008	14,450.00	11,423	2,315	34,532	34.50	1,001
2010	1,043,164.80	743,224	150,635	2,509,435	34.81	72,089
2014	5,695.59	3,118	632	13,892	34.75	400
2016	310,935.36	140,341	28,444	764,441	34.87	21,923
2020	3,497.78	824	167	8,752	34.38	255
2021	10,312.05	1,793	363	25,932	34.13	760
2022	7,007.58	761	154	17,715	33.71	526
2023	89,606.13	3,427	695	227,801	32.72	6,962
	2,433,706.82	2,175,107	440,846	5,765,106		168,586
LEQUILLE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -75						
1930	766.90	1,016	291	1,051	29.95	35
1931	38,318.97	50,240	14,387	52,672	30.96	1,701
1932	2,468.75	3,242	928	3,392	30.45	111
1934	5,009.31	6,512	1,865	6,902	30.99	223
1935	6,574.12	8,553	2,449	9,055	30.55	296
1936	1,612.50	2,099	601	2,221	30.14	74
1937	3,317.53	4,268	1,222	4,584	31.15	147
1938	632.12	813	233	873	30.78	28
1939	741.95	955	273	1,025	30.44	34
1940	7.89	10	3	11	31.45	
1941	1,041.90	1,324	379	1,444	31.14	46
1950	231.12	282	81	324	31.77	10
1952	785,638.02	953,607	273,072	1,101,794	31.59	34,878
1954	51.54	62	18	72	31.52	2
1955	11,282.23	13,525	3,873	15,871	31.50	504
1956	54,799.21	65,384	18,723	77,175	31.50	2,450
1957	2,084,035.47	2,473,802	708,391	2,938,671	31.54	93,173
1958	71,244.63	84,108	24,085	100,593	31.59	3,184
1959	1,301.35	1,528	438	1,840	31.65	58
1960	10,662.92	12,443	3,563	15,097	31.73	476
1963	4,235.78	4,843	1,387	6,026	32.09	188

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEQUILLE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -75						
1965	924.89	1,042	298	1,320	32.41	41
1966	1,249.55	1,396	400	1,787	32.59	55
1968	11,170.71	12,368	3,542	16,007	32.22	497
1969	957.22	1,050	301	1,374	32.45	42
1970	922,861.10	1,002,273	287,008	1,327,999	32.71	40,599
1971	56,282.09	61,017	17,473	81,021	32.25	2,512
1973	14,358.36	15,227	4,360	20,767	32.83	633
1974	36,912.20	39,010	11,171	53,426	32.47	1,645
1979	60,814.77	61,088	17,493	88,933	33.02	2,693
1980	288.51	288	82	422	32.84	13
1981	4,235.52	4,189	1,200	6,213	32.69	190
1983	1,456,245.09	1,403,675	401,952	2,146,476	33.03	64,986
1984	13,291.35	12,679	3,631	19,629	32.96	596
1985	27,274.20	25,726	7,367	40,363	32.93	1,226
1987	20,081.77	18,345	5,253	29,890	33.43	894
1988	268,959.85	242,306	69,386	401,294	33.46	11,993
1989	503,530.77	446,934	127,983	753,196	33.52	22,470
1990	24.05	21	6	36	33.61	1
1992	18,414.52	15,633	4,477	27,749	33.44	830
1995	205,017.38	164,608	47,137	311,644	33.61	9,272
1996	426,840.92	334,793	95,870	651,101	33.85	19,235
1997	73,914.59	56,901	16,294	113,057	33.74	3,351
1998	2,148,782.79	1,610,942	461,305	3,299,065	34.02	96,974
1999	69,382.48	50,875	14,568	106,851	33.98	3,145
2000	2,766,383.78	1,979,555	566,860	4,274,312	33.97	125,826
2001	244,711.60	169,585	48,562	379,683	34.32	11,063
2002	663,342.46	446,695	127,914	1,032,935	34.37	30,053
2003	87,918.12	57,404	16,438	137,419	34.45	3,989
2004	142,925.64	90,718	25,978	224,142	34.26	6,542
2006	422,946.40	248,692	71,215	668,941	34.58	19,345
2007	5,228.47	2,959	847	8,302	34.52	240
2009	311,099.58	160,279	45,897	498,527	34.76	14,342
2010	309,818.09	151,486	43,379	498,803	34.81	14,329
2011	985,395.39	456,977	130,859	1,593,583	34.67	45,964
2013	459,239.97	186,451	53,392	750,278	34.75	21,591
2014	1,495,720.63	561,980	160,927	2,456,584	34.75	70,693
2015	3,468,249.32	1,192,037	341,348	5,728,088	34.79	164,648
2016	1,120,885.50	347,194	99,422	1,862,128	34.87	53,402
2017	2,713,282.47	746,899	213,880	4,534,364	34.82	130,223
2018	9,295,052.57	2,228,489	638,144	15,628,198	34.66	450,900

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEQUILLE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -75						
2019	3,173,782.59	639,835	183,221	5,370,898	34.56	155,408
2020	873,977.05	141,322	40,469	1,488,991	34.38	43,310
2021	896,072.42	106,946	30,625	1,537,502	34.13	45,048
2022	2,216,381.58	165,231	47,315	3,831,353	33.71	113,656
2023	1,180,021.88	30,976	8,870	2,056,168	32.72	62,841
	42,258,224.40	19,382,712	5,550,380	68,401,513		2,004,924
ST. MARGARET'S						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -35						
1920	80,034.97	83,866	60,261	47,786	29.84	1,601
1921	24,378.61	25,638	18,422	14,489	29.08	498
1922	127,495.14	132,772	95,402	76,716	30.08	2,550
1923	12,962.12	13,541	9,730	7,769	29.38	264
1925	507.00	526	378	306	29.71	10
1926	2,211.81	2,271	1,632	1,354	30.71	44
1927	209.89	216	155	128	30.08	4
1928	59,262.82	61,124	43,920	36,085	29.50	1,223
1929	9,856.97	10,060	7,229	6,078	30.50	199
1930	396.98	406	292	244	29.95	8
1931	473.58	479	344	295	30.96	10
1932	2,659.31	2,694	1,936	1,654	30.45	54
1933	964.18	978	703	599	29.98	20
1934	242.87	244	175	153	30.99	5
1936	1,168.19	1,173	843	734	30.14	24
1937	23,392.85	23,218	16,683	14,897	31.15	478
1938	5,343.82	5,305	3,812	3,402	30.78	111
1939	7,555.12	7,499	5,388	4,811	30.44	158
1940	21,677.39	21,258	15,275	13,990	31.45	445
1943	3,157.62	3,088	2,219	2,044	30.61	67
1944	549.28	531	382	360	31.61	11
1945	0.31		0			
1947	51.28	49	35	34	31.03	1
1948	1,248.91	1,197	860	826	30.88	27
1949	5,186.49	4,903	3,523	3,479	31.88	109
1950	482.12	454	326	325	31.77	10
1951	210.44	198	142	142	31.67	4

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARGARET'S						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -35						
1952	318.83	299	215	216	31.59	7
1954	2,291.94	2,129	1,530	1,564	31.52	50
1957	7,680.32	7,033	5,054	5,315	31.54	169
1958	87,493.33	79,681	57,254	60,862	31.59	1,927
1961	2,122.08	1,898	1,364	1,501	31.84	47
1962	5,534.75	4,917	3,533	3,939	31.96	123
1964	32,301.36	28,283	20,323	23,284	32.24	722
1965	39,131.61	33,995	24,427	28,401	32.41	876
1968	79,276.03	67,713	48,655	58,368	32.22	1,812
1969	20,273.00	17,155	12,327	15,042	32.45	464
1970	1,422.56	1,192	857	1,064	32.71	33
1971	2,641.61	2,209	1,587	1,979	32.25	61
1972	24,614.11	20,363	14,632	18,597	32.54	572
1973	41,228.45	33,729	24,236	31,423	32.83	957
1974	101,898.23	83,074	59,692	77,870	32.47	2,398
1975	10.20	8	6	8	32.80	
1977	88,256.21	69,808	50,160	68,986	32.87	2,099
1978	187.41	147	106	147	32.62	5
1979	984,762.09	763,092	548,315	781,114	33.02	23,656
1980	82,692.58	63,610	45,707	65,928	32.84	2,008
1981	111,270.48	84,902	61,006	89,209	32.69	2,729
1982	90,084.11	67,629	48,594	73,019	33.13	2,204
1983	86,638.90	64,423	46,291	70,672	33.03	2,140
1986	12,007.52	8,572	6,159	10,051	33.42	301
1988	83,139.90	57,781	41,518	70,721	33.46	2,114
1989	131,267.80	89,882	64,584	112,627	33.52	3,360
1990	2,050,639.72	1,381,967	993,004	1,775,360	33.61	52,822
1992	1,395.16	914	657	1,227	33.44	37
1993	91,033.85	58,474	42,016	80,880	33.60	2,407
1994	88.28	56	40	79	33.79	2
1996	558,019.79	337,641	242,610	510,717	33.85	15,088
1997	942,202.65	559,541	402,055	869,919	33.74	25,783
1998	5,524.36	3,195	2,296	5,162	34.02	152
1999	329,388.67	186,319	133,878	310,796	33.98	9,146
2000	814,186.89	449,443	322,944	776,208	33.97	22,850
2001	350,932.79	187,609	134,805	338,954	34.32	9,876
2002	28,437.47	14,773	10,615	27,776	34.37	808
2003	838,082.73	422,130	303,319	828,093	34.45	24,038
2004	116,938.22	57,258	41,142	116,724	34.26	3,407
2005	50,219.88	23,702	17,031	50,766	34.41	1,475

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARGARET'S						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -35						
2006	10,044.22	4,556	3,274	10,286	34.58	297
2007	9,045.80	3,949	2,838	9,374	34.52	272
2008	971,003.21	406,365	291,991	1,018,863	34.50	29,532
2009	280,765.43	111,587	80,180	298,853	34.76	8,598
2010	1,600,479.78	603,685	433,774	1,726,874	34.81	49,609
2011	3,860,945.42	1,381,253	992,491	4,219,786	34.67	121,713
2012	16,376,587.42	5,491,725	3,946,044	18,162,349	34.80	521,907
2013	388,837.62	121,784	87,507	437,424	34.75	12,588
2014	1,211,800.11	351,234	252,377	1,383,553	34.75	39,814
2015	5,869,010.54	1,556,109	1,118,132	6,805,032	34.79	195,603
2016	3,556,509.69	849,828	610,639	4,190,650	34.87	120,179
2017	3,074,563.49	652,899	469,136	3,681,524	34.82	105,730
2018	36,403.97	6,733	4,838	44,307	34.66	1,278
2019	3,872,059.26	602,183	432,695	4,794,585	34.56	138,732
2020	1,885,720.97	235,225	169,019	2,376,704	34.38	69,130
2021	50,328.24	4,634	3,330	64,613	34.13	1,893
2022	563,305.77	32,396	23,278	737,185	33.71	21,868
2023	259,056.15	5,246	3,769	345,956	32.72	10,573
	52,563,783.03	18,161,625	13,049,922	57,911,185		1,675,976
SHEET HARBOUR						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -64						
1922	1,347.05	1,704	911	1,299	30.08	43
1923	10,261.76	13,023	6,959	9,870	29.38	336
1924	10,675.48	13,414	7,168	10,340	30.36	341
1925	233,391.79	294,076	157,144	225,619	29.71	7,594
1926	104,015.23	129,730	69,323	101,262	30.71	3,297
1927	74,643.41	93,329	49,872	72,543	30.08	2,412
1929	321,752.28	398,921	213,170	314,504	30.50	10,312
1930	66,688.44	82,836	44,265	65,104	29.95	2,174
1931	5,282.17	6,490	3,468	5,195	30.96	168
1932	2,892.56	3,559	1,902	2,842	30.45	93
1933	8,349.73	10,287	5,497	8,197	29.98	273
1934	9,987.22	12,166	6,501	9,878	30.99	319
1935	43,507.92	53,044	28,345	43,008	30.55	1,408
1936	190,325.74	232,165	124,061	188,073	30.14	6,240

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHEET HARBOUR						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -64						
1940	7,238.58	8,623	4,608	7,263	31.45	231
1942	46,350.80	55,142	29,466	46,549	30.85	1,509
1943	122.23	145	77	123	30.61	4
1945	1,225.29	1,436	767	1,242	31.38	40
1946	979.71	1,146	612	994	31.20	32
1947	196.82	230	123	200	31.03	6
1948	8,566.11	9,970	5,328	8,721	30.88	282
1949	2,902.60	3,334	1,782	2,979	31.88	93
1950	4,846.63	5,550	2,966	4,983	31.77	157
1953	1,929.73	2,187	1,169	1,996	31.54	63
1954	57.12	64	34	59	31.52	2
1955	149.89	168	90	156	31.50	5
1956	823.01	920	492	858	31.50	27
1957	8,167.31	9,085	4,855	8,540	31.54	271
1958	6,605.21	7,308	3,905	6,927	31.59	219
1959	2,029.81	2,233	1,193	2,136	31.65	67
1960	8,281.48	9,056	4,839	8,742	31.73	276
1962	1,647.98	1,778	950	1,753	31.96	55
1963	65,628.79	70,326	37,580	70,051	32.09	2,183
1964	192.15	204	109	206	32.24	6
1965	303,353.12	320,141	171,072	326,427	32.41	10,072
1966	2,835.60	2,968	1,586	3,064	32.59	94
1967	359,589.60	376,482	201,179	388,548	32.00	12,142
1968	496,859.30	515,555	275,495	539,355	32.22	16,740
1969	6,426.71	6,606	3,530	7,010	32.45	216
1970	4,851.25	4,938	2,639	5,317	32.71	163
1971	81,280.02	82,579	44,127	89,172	32.25	2,765
1972	6,522.92	6,555	3,503	7,195	32.54	221
1973	14,545.38	14,456	7,725	16,130	32.83	491
1974	42,933.86	42,522	22,722	47,689	32.47	1,469
1975	40,054.33	39,190	20,942	44,747	32.80	1,364
1976	129.11	126	67	144	32.50	4
1979	1,374.12	1,294	691	1,562	33.02	47
1981	6,025.03	5,585	2,984	6,897	32.69	211
1986	38,086.30	33,030	17,650	44,811	33.42	1,341
1987	945,749.54	809,637	432,642	1,118,387	33.43	33,455
1988	6,455.49	5,450	2,912	7,675	33.46	229
1990	19,109.93	15,645	8,360	22,980	33.61	684
1991	77,636.86	62,898	33,611	93,714	33.29	2,815
1992	898.14	715	382	1,091	33.44	33

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHEET HARBOUR						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -64						
1996	15,662.35	11,513	6,152	19,534	33.85	577
1997	42,914.73	30,960	16,544	53,836	33.74	1,596
1999	4,122,168.53	2,832,589	1,513,637	5,246,719	33.98	154,406
2000	10,608,336.51	7,113,908	3,801,425	13,596,246	33.97	400,243
2001	11,704.48	7,601	4,062	15,134	34.32	441
2002	211,302.67	133,347	71,256	275,280	34.37	8,009
2003	75,534.91	46,219	24,698	99,179	34.45	2,879
2004	143,084.56	85,111	45,480	189,178	34.26	5,522
2005	70,603.70	40,480	21,631	94,159	34.41	2,736
2006	458,793.15	252,813	135,094	617,326	34.58	17,852
2007	95,753.27	50,785	27,138	129,898	34.52	3,763
2009	0.94			2	34.76	
2011	146,982.07	63,878	34,134	206,916	34.67	5,968
2012	134,815.70	54,921	29,348	191,750	34.80	5,510
2013	1,600,602.95	608,997	325,427	2,299,562	34.75	66,174
2014	791,220.13	278,595	148,871	1,148,730	34.75	33,057
2015	2,112,525.61	680,436	363,601	3,100,941	34.79	89,133
2016	313,336.69	90,955	48,603	465,269	34.87	13,343
2017	287,768.02	74,236	39,669	432,270	34.82	12,414
2018	133,573.89	30,011	16,037	203,024	34.66	5,858
2019	1,064,948.60	201,199	107,514	1,639,002	34.56	47,425
2020	1,499,228.83	227,187	121,401	2,337,334	34.38	67,985
2021	806,297.18	90,183	48,191	1,274,137	34.13	37,332
2022	2,657,788.05	185,684	99,223	4,259,549	33.71	126,359
2023	2,381,808.22	58,592	31,310	3,874,856	32.72	118,425
	33,492,534.38	17,130,221	9,153,795	45,773,961		1,352,101
TUSKET						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
1931	1,812.23	1,468	1,725	450	44.49	10
1944	1.00	1	1			
1948	1,036.02	770	905	338	46.45	7
1950	17,415.19	12,748	14,981	5,917	46.99	126
1951	872.41	630	740	307	47.98	6
1952	40.41	29	34	14	47.55	
1953	276.03	196	230	101	48.55	2
1958	1,111.30	769	904	430	48.14	9

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
1959	5,099.62	3,473	4,081	2,038	49.14	41
1960	7,593.84	5,150	6,052	3,061	48.85	63
1961	19,926.22	13,450	15,806	8,106	48.61	167
1962	841.10	559	657	352	49.61	7
1963	595.91	394	463	252	49.38	5
1964	178,473.51	117,236	137,771	76,397	49.20	1,553
1966	22,182.79	14,236	16,730	9,890	50.02	198
1967	3,225.18	2,055	2,415	1,455	49.88	29
1969	11,682.00	7,334	8,619	5,400	49.67	109
1970	1,956.43	1,206	1,417	930	50.67	18
1971	3,173.80	1,939	2,279	1,530	50.60	30
1975	20,000.44	11,755	13,814	10,187	50.51	202
1976	14.63	8	9	8	51.50	
1981	80,119.57	43,313	50,900	45,244	51.84	873
1982	606,276.76	323,024	379,605	347,927	51.96	6,696
1985	65,157.00	33,113	38,913	39,275	52.41	749
1986	130,532.50	65,193	76,612	80,027	52.59	1,522
1988	198,200.76	95,422	112,136	125,705	52.99	2,372
1992	159,377.43	71,089	83,541	107,712	53.25	2,023
1994	430,569.87	182,906	214,944	301,740	53.83	5,605
1995	268,225.82	110,981	130,421	191,450	54.15	3,536
1996	38,699.62	15,706	18,457	27,982	53.80	520
2000	217,372.04	78,463	92,207	168,640	54.62	3,088
2001	527,343.05	183,642	215,809	417,003	55.02	7,579
2002	69,228.89	23,394	27,492	55,583	54.84	1,014
2003	38,152.96	12,389	14,559	31,224	55.26	565
2004	24,161.30	7,576	8,903	20,091	55.13	364
2006	1,442,897.64	415,208	487,937	1,243,541	55.49	22,410
2009	2,175,671.52	537,565	631,726	1,979,080	55.92	35,391
2010	742,535.95	173,219	203,560	687,483	55.94	12,290
2011	6,167,967.11	1,350,785	1,587,391	5,814,170	55.99	103,843
2012	320,868.33	65,534	77,013	308,029	56.07	5,494
2014	11,949.02	2,085	2,450	11,889	55.86	213
2015	1,262,977.65	199,753	234,742	1,280,831	56.01	22,868
2017	275,944.23	34,637	40,704	290,429	55.61	5,223
2018	13,843.88	1,498	1,760	14,852	55.48	268
2019	2,647,604.79	240,191	282,263	2,894,862	55.02	52,615
2020	3,583,313.08	258,859	304,201	3,995,774	54.64	73,129

NOVA SCOTIA POWER, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
2021	154,475.83	8,249	9,694	175,677	53.68	3,273
2022	518,488.93	17,297	20,327	601,860	52.55	11,453
2023	531,806.20	6,318	7,425	630,743	50.01	12,612
	23,001,091.79	4,752,815	5,585,327	22,015,983		400,170
WRECK COVE						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
1978	128,920,846.88	72,494,771	66,933,043	87,771,973	51.59	1,701,337
1979	1,424,635.69	791,186	730,487	979,076	51.65	18,956
1980	661,084.25	362,380	334,579	458,723	51.73	8,868
1981	2,026,132.24	1,095,327	1,011,295	1,420,064	51.84	27,393
1982	655,544.56	349,274	322,478	464,175	51.96	8,933
1983	4,324,744.12	2,269,972	2,095,822	3,093,871	52.09	59,395
1984	9,005.51	4,653	4,296	6,511	52.24	125
1986	97,184.25	48,538	44,814	71,807	52.59	1,365
1987	96,185.44	47,185	43,565	71,858	52.79	1,361
1988	19,064.81	9,179	8,475	14,403	52.99	272
1989	15.65	7	6	12	53.22	
1990	112,323.07	51,920	47,937	86,851	53.46	1,625
1991	55,344.29	25,250	23,313	43,100	52.97	814
1992	1,567,174.20	699,022	645,394	1,235,215	53.25	23,197
1993	1,683,401.78	733,290	677,033	1,343,049	53.53	25,090
1994	619,154.90	263,017	242,839	500,147	53.83	9,291
1995	408.95	169	156	335	54.15	6
1996	47,308.99	19,200	17,727	39,044	53.80	726
1997	148,897.33	58,713	54,209	124,468	54.15	2,299
1998	1,076,768.98	411,929	380,326	911,797	54.50	16,730
1999	76,529.87	28,579	26,386	65,449	54.24	1,207
2000	190,503.13	68,764	63,488	165,115	54.62	3,023
2001	41,362.80	14,404	13,299	36,336	55.02	660
2002	584,212.31	197,417	182,271	518,783	54.84	9,460
2003	188,360.58	61,164	56,472	169,561	55.26	3,068
2004	13,672.99	4,287	3,958	12,449	55.13	226
2006	400,668.20	115,296	106,451	374,351	55.49	6,746
2007	21,864.31	6,019	5,557	20,680	55.44	373
2008	99,821.81	26,185	24,176	95,610	55.42	1,725
2009	76,259.21	18,842	17,396	74,115	55.92	1,325
2010	52,846.53	12,328	11,382	52,034	55.94	930

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRECK COVE						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
2011	706,054.79	154,626	142,763	704,503	55.99	12,583
2012	51,983.19	10,617	9,802	52,577	56.07	938
2013	93,326.91	17,762	16,399	95,593	55.72	1,716
2014	1,216,585.16	212,270	195,985	1,263,917	55.86	22,627
2015	9,467,054.89	1,497,309	1,382,437	9,978,029	56.01	178,147
2016	3,809,236.12	541,673	500,116	4,070,967	55.79	72,969
2017	5,738,724.84	720,325	665,062	6,221,407	55.61	111,876
2018	3,557,254.71	385,037	355,497	3,913,208	55.48	70,534
2019	11,387,133.01	1,033,041	953,787	12,710,773	55.02	231,021
2020	4,585,979.80	331,291	305,875	5,197,301	54.64	95,119
2021	22,319,440.54	1,191,858	1,100,420	25,682,909	53.68	478,445
2022	30,973,091.72	1,033,262	953,991	36,213,719	52.55	689,129
2023	2,652,639.99	31,513	29,095	3,154,073	50.01	63,069
	241,849,833.30	87,448,851	80,739,861	209,479,939		3,964,699
ANNAPOLIS TIDAL						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -79						
1986	21,585,048.38	20,431,371	11,418,362	27,218,874	33.42	814,449
1987	2,491,750.38	2,328,242	1,301,171	3,159,062	33.43	94,498
1988	633,998.78	584,225	326,502	808,355	33.46	24,159
1989	81,891.92	74,349	41,551	105,036	33.52	3,134
1990	80,350.86	71,799	40,126	103,702	33.61	3,085
1992	60,999.51	52,968	29,602	79,587	33.44	2,380
1996	24,546.23	19,693	11,006	32,932	33.85	973
1997	805,387.54	634,179	354,420	1,087,224	33.74	32,224
1999	18,249.68	13,687	7,649	25,018	33.98	736
2000	1,526.05	1,117	624	2,107	33.97	62
2001	7,489.12	5,309	2,967	10,439	34.32	304
2002	274,270.91	188,916	105,578	385,367	34.37	11,212
2003	233,314.66	155,819	87,082	330,552	34.45	9,595
2004	704,068.65	457,105	255,460	1,004,823	34.26	29,329
2005	824,287.80	515,826	288,277	1,187,198	34.41	34,502
2006	411,509.09	247,498	138,318	598,283	34.58	17,301
2007	2,708,685.51	1,568,020	876,310	3,972,237	34.52	115,071
2008	0.06		0			
2009	0.53			1	34.76	
2010	79,365.17	39,693	22,183	119,881	34.81	3,444

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ANNAPOLIS TIDAL						
INTERIM SURVIVOR CURVE.. IOWA 100-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2066						
NET SALVAGE PERCENT.. -79						
2011	161,379.42	76,550	42,781	246,088	34.67	7,098
2012	546,669.85	243,069	135,843	842,696	34.80	24,215
2013	1,451,627.63	602,832	336,901	2,261,512	34.75	65,079
2014	853,280.69	327,927	183,267	1,344,106	34.75	38,679
2015	1,532,709.94	538,833	301,134	2,442,416	34.79	70,205
2016	2,971,512.46	941,464	526,151	4,792,857	34.87	137,449
2017	337,291.09	94,970	53,075	550,676	34.82	15,815
2018	156,573.63	38,397	21,459	258,808	34.66	7,467
2019	172,383.01	35,547	19,866	288,700	34.56	8,354
2021	15,135.04	1,848	1,033	26,059	34.13	764
2022	46,081.08	3,514	1,964	80,521	33.71	2,389
	39,271,384.67	30,294,767	16,930,661	53,365,117		1,573,972
MERSEY						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
1929	28,438,112.82	23,219,150	19,990,649	14,135,086	44.39	318,430
2004	64,714.50	20,292	17,471	60,187	55.13	1,092
2006	31,270.80	8,998	7,747	29,778	55.49	537
2007	136,893.50	37,684	32,444	131,828	55.44	2,378
2008	205,313.83	53,858	46,369	200,007	55.42	3,609
2009	63,225.62	15,622	13,450	62,421	55.92	1,116
2010	434,203.09	101,291	87,207	433,837	55.94	7,755
2011	413,097.80	90,468	77,889	417,828	55.99	7,463
2012	584,188.33	119,315	102,725	598,301	56.07	10,671
2014	783,127.46	136,640	117,641	822,112	55.86	14,717
2015	618,958.18	97,894	84,282	658,467	56.01	11,756
2016	189,596.33	26,961	23,212	204,303	55.79	3,662
2017	75,280.11	9,449	8,135	82,201	55.61	1,478
2018	74,832.55	8,100	6,974	82,825	55.48	1,493
2019	187,239.13	16,986	14,624	210,063	55.02	3,818
2020	112,775.23	8,147	7,014	128,316	54.64	2,348

NOVA SCOTIA POWER, INC.

ACCOUNT 330.99 HYDRAULIC PRODUCTION PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERSEY						
SURVIVOR CURVE.. IOWA 100-L0.5						
NET SALVAGE PERCENT.. -20						
2021	1,465,972.48	78,283	67,398	1,691,769	53.68	31,516
2022	5,631,114.98	187,854	161,734	6,595,604	52.55	125,511
2023	750,081.75	8,911	7,672	892,426	50.01	17,845
	40,259,998.49	24,245,903	20,874,637	27,437,361		567,195
	629,348,436.88	288,136,633	186,872,106	724,918,699		18,591,141
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.0	2.95

NOVA SCOTIA POWER, INC.

ACCOUNT 340.96 SOLAR - SMARTGRID

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOLAR SMARTGRID						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
2021	1,055,235.96	98,137	88,152	967,084	24.38	39,667
2023	527,618.02	10,974	9,857	517,761	23.60	21,939
	1,582,853.98	109,111	98,009	1,484,845		61,606

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BURNSIDE						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -10						
1977	7,299,681.77	5,526,005	5,334,924	2,694,726	21.07	127,894
1978	33,327.36	25,021	24,156	12,504	21.17	591
1982	2,200.23	1,597	1,542	878	21.40	41
1987	151,305.46	104,489	100,876	65,560	21.64	3,030
1992	1,093,829.83	704,962	680,585	522,627	22.26	23,478
1993	104,453.57	66,584	64,282	50,617	22.13	2,287
1994	22,523.37	14,107	13,619	11,157	22.31	500
1995	188,212.83	116,229	112,210	94,824	22.26	4,260
1997	244,662.31	145,491	140,460	128,668	22.52	5,713
1998	317,512.89	185,250	178,844	170,420	22.58	7,547
1999	1,515.14	866	836	831	22.67	37
2000	114.53	64	62	64	22.80	3
2001	384,310.02	210,187	202,919	219,822	22.75	9,663
2002	219,728.92	116,935	112,892	128,810	22.94	5,615
2003	998,736.75	517,995	500,083	598,527	22.98	26,046
2005	201,380.18	98,753	95,338	126,180	23.00	5,486
2006	739,985.23	350,420	338,303	475,681	23.15	20,548
2007	151,495.30	69,291	66,895	99,750	23.18	4,303
2009	57,302.07	24,129	23,295	39,738	23.38	1,700
2010	49,954.43	20,101	19,406	35,544	23.40	1,519
2012	65,154.84	23,494	22,682	48,989	23.59	2,077
2013	2,919,258.71	987,760	953,605	2,257,580	23.63	95,539
2014	390,387.89	122,816	118,569	310,857	23.72	13,105
2015	2,664,213.39	772,222	745,520	2,185,115	23.76	91,966
2016	2,927,254.15	772,795	746,073	2,473,907	23.75	104,165
2017	2,499,786.80	587,900	567,571	2,182,194	23.90	91,305
2018	9,560,290.87	1,966,552	1,898,552	8,617,768	23.91	360,425
2019	438,307.14	76,178	73,544	408,594	23.99	17,032
2020	4,332,720.94	605,281	584,351	4,181,642	24.05	173,873
2021	2,738,710.81	283,785	273,972	2,738,610	24.03	113,966
2022	334,419.39	21,557	20,812	347,050	24.08	14,412
2023	2,512,529.10	56,381	54,431	2,709,351	24.07	112,561
	43,645,266.22	14,575,197	14,071,208	33,938,585		1,440,687

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
1973	942,220.46	744,656	1,045,865			
1974	27,722.20	21,780	30,772			
1975	3,410.86	2,644	3,786			
1976	1,793.08	1,380	1,990			
1977	1,672.62	1,278	1,857			
1978	197,025.31	149,261	218,698			
1979	10.00	8	11			
1980	3,044.33	2,278	3,379			
1981	7,404.25	5,484	8,219			
1982	2,188.88	1,603	2,430			
1987	27,627.36	19,252	30,666			
1992	353,209.98	229,710	392,063			
1993	83,162.96	53,494	92,311			
1995	30,257.43	18,855	33,030	555	22.26	25
1996	44,212.72	26,992	47,285	1,791	22.50	80
1997	35,208.30	21,127	37,010	2,071	22.52	92
1998	20,169.19	11,874	20,801	1,587	22.58	70
1999	339,986.68	196,014	343,379	34,006	22.67	1,500
2000	30,808.54	17,359	30,410	3,788	22.80	166
2001	46,381.52	25,598	44,843	6,641	22.75	292
2002	224,702.31	120,669	211,389	38,030	22.94	1,658
2003	502,800.10	263,148	460,985	97,123	22.98	4,226
2004	37,125.26	18,882	33,078	8,131	23.06	353
2005	114,765.49	56,790	99,485	27,904	23.00	1,213
2006	199,326.09	95,249	166,858	54,394	23.15	2,350
2007	128,900.65	59,493	104,220	38,859	23.18	1,676
2008	1.40	1	2			
2009	13.54	6	11	5	23.38	
2010	33,969.84	13,793	24,163	13,544	23.40	579
2011	47,455.96	18,305	32,067	20,609	23.47	878
2013	116,099.19	39,640	69,442	59,428	23.63	2,515
2014	265,427.37	84,263	147,613	147,012	23.72	6,198
2015	150,083.73	43,897	76,899	89,694	23.76	3,775
2017	1,682,123.24	399,198	699,319	1,167,838	23.90	48,864
2018	324,210.26	67,296	117,890	241,984	23.91	10,121
2019	20,942.69	3,673	6,434	16,812	23.99	701
2020	4,958,102.14	698,944	1,224,417	4,279,076	24.05	177,924

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - SIMPLE CYCLE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUSKET						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -11						
2021	4,717,261.92	493,246	864,074	4,372,087	24.03	181,943
2022	1,108,666.15	72,114	126,330	1,104,289	24.08	45,859
2023	632,106.06	14,313	25,074	676,564	24.07	28,108
	17,461,600.06	4,113,567	6,878,555	12,503,821		521,166
VICTORIA JUNCTION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
1976	4,534,270.39	3,616,194	4,642,293	572,118	20.99	27,257
1977	43,693.33	34,580	44,392	5,855	21.07	278
1978	167.70	132	169	23	21.17	1
1982	2,203.50	1,672	2,146	388	21.40	18
1992	342,361.32	230,678	296,133	97,582	22.26	4,384
1993	83,162.95	55,422	71,148	24,489	22.13	1,107
2002	18,581.23	10,338	13,271	8,097	22.94	353
2003	186,982.75	101,387	130,156	84,874	22.98	3,693
2004	67.21	35	45	32	23.06	1
2007	142,540.32	68,159	87,499	76,422	23.18	3,297
2013	1,594,253.00	563,951	723,973	1,109,418	23.63	46,950
2014	116,724.39	38,391	49,284	84,949	23.72	3,581
2017	100,935.90	24,817	31,859	84,217	23.90	3,524
2018	797,978.05	171,605	220,298	697,377	23.91	29,167
2019	279,848.51	50,848	65,276	256,550	23.99	10,694
2020	2,543,587.95	371,491	476,902	2,448,224	24.05	101,797
2021	192,493.17	20,853	26,770	194,597	24.03	8,098
2022	7,881,202.45	531,114	681,818	8,381,565	24.08	348,072
2023	1,369,655.93	32,132	41,249	1,533,855	24.07	63,725
	20,230,710.05	5,923,799	7,604,683	15,660,633		655,997
	81,337,576.33	24,612,563	28,554,446	62,103,039		2,617,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 3.22

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 30-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2003	31,854,405.61	21,842,056	7,808,184	28,187,295	13.28	2,122,537
2007	57,275.75	35,454	12,674	52,047	13.62	3,821
2010	1,431,364.05	797,075	284,941	1,332,500	13.90	95,863
2013	3,862,675.70	1,855,923	663,463	3,701,361	14.19	260,843
2014	5,353,409.91	2,413,692	862,856	5,186,497	14.31	362,439
2015	1,494,903.09	626,033	223,797	1,465,444	14.44	101,485
2016	1,244,108.55	477,705	170,772	1,235,071	14.57	84,768
2017	566,014.47	196,228	70,148	569,448	14.69	38,764
2018	3,675,203.00	1,126,288	402,630	3,750,350	14.78	253,745
2019	4,316,131.22	1,132,492	404,848	4,472,381	14.88	300,563
2020	212,876.94	45,705	16,339	224,212	14.92	15,028
2021	2,917,247.13	474,035	169,460	3,127,029	14.89	210,009
2022	739,348.12	77,197	27,597	807,867	14.73	54,845
2023	104,273.82	4,030	1,441	116,389	14.10	8,255
	57,829,237.36	31,103,913	11,119,148	54,227,890		3,912,965
TUFTS COVE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 30-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2001	366.10	262	46	368	12.96	28
2005	18,636,466.48	12,193,281	2,137,027	18,922,180	13.45	1,406,854
2007	244,482.84	151,338	26,524	249,742	13.62	18,336
2010	1,018,416.62	567,120	99,395	1,051,416	13.90	75,641
2011	371,388.72	197,748	34,658	385,011	14.03	27,442
2014	46,495.14	20,963	3,674	48,865	14.31	3,415
2015	7,879,720.44	3,299,854	578,341	8,325,743	14.44	576,575
2016	236,871.85	90,953	15,941	251,725	14.57	17,277
2017	2,948,373.54	1,022,154	179,145	3,152,517	14.69	214,603
2018	468,621.15	143,612	25,170	504,372	14.78	34,125
2019	1,103,062.27	289,428	50,726	1,195,734	14.88	80,358
2020	128,597.93	27,610	4,839	140,477	14.92	9,415

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - COMBINED CYCLE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TUFTS COVE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 30-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2021	5,888,895.02	956,910	167,711	6,486,741	14.89	435,644
2022	220,038.03	22,975	4,027	244,616	14.73	16,607
2023	130,321.40	5,036	883	146,381	14.10	10,382
	39,322,117.53	18,989,244	3,328,106	41,105,886		2,926,702
	97,151,354.89	50,093,157	14,447,255	95,333,776		6,839,667

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 7.04

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIGBY						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -3						
2011	61,243,996.60	31,300,949	29,525,262	33,556,055	12.69	2,644,291
2016	240,801.14	91,893	86,680	161,345	12.74	12,664
2018	23,570.31	7,303	6,889	17,389	12.78	1,361
2019	245,427.36	65,877	62,140	190,650	12.77	14,930
2020	755,943.46	167,326	157,834	620,788	12.79	48,537
2021	1,696,991.25	285,782	269,570	1,478,331	12.79	115,585
2022	1,825,364.26	197,037	185,859	1,694,266	12.81	132,261
2023	1,689,007.33	65,412	61,701	1,677,976	12.80	131,092
	67,721,101.71	32,181,579	30,355,934	39,396,801		3,100,721
NUTTBY						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
2010	110,808,748.93	60,423,124	59,486,334	53,538,590	11.75	4,556,476
2020	133,670.22	31,114	30,632	105,712	11.84	8,928
2021	26,662.72	4,746	4,672	22,524	11.83	1,904
2022	510,533.01	58,584	57,676	463,068	11.83	39,144
2023	316,484.23-	13,074-	12,871-	309,943-		26,156-
	111,163,130.65	60,504,494	59,566,442	53,819,951		4,580,296
SABLE						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -3						
2014	12,366,192.32	4,840,128	4,484,120	8,253,058	15.50	532,455
2017	13,667.55	4,144	3,839	10,238	15.58	657
2023	19,844.00	634	587	19,852	15.63	1,270
	12,399,703.87	4,844,906	4,488,546	8,283,148		534,382

NOVA SCOTIA POWER, INC.

ACCOUNT 340.99 OTHER PRODUCTION PLANT - WIND

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH CANOE						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2015	97,339,816.72	33,426,493	33,450,626	64,862,589	16.50	3,931,066
2017	551,898.54	157,638	157,752	399,666	16.49	24,237
2018	82,312.37	20,759	20,774	62,362	16.53	3,773
2023	57,257.96	1,694	1,695	56,135	16.56	3,390
	98,031,285.59	33,606,584	33,630,847	65,380,751		3,962,466
POINT TUPPER						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
2010	24,676,468.66	13,455,881	13,155,791	12,014,207	11.75	1,022,486
2022	69,438.51	7,968	7,790	63,037	11.83	5,329
2023	39,665.85	1,639	1,602	38,857	11.85	3,279
	24,785,573.02	13,465,488	13,165,184	12,116,101		1,031,094
	314,100,794.84	144,603,051	141,206,954	178,996,752		13,208,959

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 4.21

NOVA SCOTIA POWER, INC.

ACCOUNT 350.10 LAND RIGHTS - EASEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R5						
NET SALVAGE PERCENT.. 0						
1952	1,007,875.08	864,757	815,998	191,877	11.83	16,220
1953	35,433.64	29,977	28,287	7,147	12.83	557
1954	32,300.51	27,165	25,633	6,668	13.14	507
1955	28,895.21	23,948	22,598	6,297	14.15	445
1956	44,512.50	36,656	34,589	9,924	14.47	686
1957	543,922.17	441,284	416,402	127,520	15.47	8,243
1958	126,033.46	101,533	95,808	30,225	15.80	1,913
1959	185,336.93	147,046	138,755	46,582	16.80	2,773
1960	232,400.49	182,992	172,674	59,726	17.15	3,483
1961	167,683.78	129,955	122,628	45,056	18.15	2,482
1962	10,850.76	8,275	7,808	3,043	19.15	159
1963	165,175.64	124,906	117,863	47,313	19.50	2,426
1964	205,703.28	153,002	144,375	61,328	20.50	2,992
1965	299,475.44	218,976	206,629	92,846	21.50	4,318
1966	65,814.72	47,308	44,641	21,174	22.50	941
1967	579,899.84	412,831	389,554	190,346	22.87	8,323
1968	143,387.95	100,271	94,617	48,771	23.87	2,043
1969	825,237.02	566,690	534,737	290,500	24.87	11,681
1970	43,308.22	29,194	27,548	15,760	25.87	609
1971	1,496,122.57	989,685	933,882	562,241	26.87	20,924
1972	115,554.61	75,573	71,312	44,243	27.24	1,624
1973	983,615.89	630,891	595,319	388,297	28.24	13,750
1975	168,748.84	103,949	98,088	70,661	30.24	2,337
1976	299,176.67	180,463	170,288	128,889	31.24	4,126
1977	1,014,171.46	598,970	565,197	448,974	32.24	13,926
1978	1,932,764.61	1,116,751	1,053,784	878,981	33.24	26,443
1979	2,025,213.62	1,144,651	1,080,110	945,104	34.24	27,602
1980	5,485,916.18	3,030,420	2,859,551	2,626,365	35.24	74,528
1981	550,514.38	297,168	280,412	270,102	36.24	7,453
1982	1,438,527.41	758,104	715,359	723,168	37.24	19,419
1983	1,421,956.80	731,455	690,212	731,745	38.24	19,136
1984	3,359,198.98	1,698,411	1,602,647	1,756,552	38.62	45,483
1985	2,085,670.01	1,027,818	969,865	1,115,805	39.62	28,163
1986	1,931,383.64	927,064	874,792	1,056,592	40.62	26,012
1987	1,990,273.19	929,856	877,427	1,112,846	41.62	26,738
1988	992,390.97	450,942	425,516	566,875	42.62	13,301
1989	62,273.62	27,500	25,949	36,325	43.62	833
1990	2,093,455.83	897,674	847,059	1,246,397	44.62	27,934
1991	1,954,380.88	813,022	767,180	1,187,201	45.62	26,024
1992	6,187,390.43	2,494,756	2,354,091	3,833,299	46.62	82,224
1993	2,052,887.43	801,447	756,258	1,296,629	47.62	27,229
1994	350,232.78	132,248	124,791	225,442	48.62	4,637

NOVA SCOTIA POWER, INC.

ACCOUNT 350.10 LAND RIGHTS - EASEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R5						
NET SALVAGE PERCENT.. 0						
1995	228,947.04	83,520	78,811	150,136	49.62	3,026
1996	957,577.17	337,067	318,062	639,515	50.62	12,634
1997	523,505.95	177,573	167,561	355,945	51.62	6,895
1998	1,916,270.26	625,471	590,204	1,326,066	52.62	25,201
1999	55,667.01	17,457	16,473	39,194	53.62	731
2001	2,922,800.15	841,766	794,303	2,128,497	55.62	38,269
2002	287,368.00	79,084	74,625	212,743	56.62	3,757
2003	52,901.67	13,881	13,098	39,804	57.62	691
2004	236.91	59	56	181	58.62	3
2008	15,021.54	2,980	2,812	12,210	62.62	195
2009	188,475.97	34,981	33,009	155,467	63.62	2,444
2010	26,077.08	4,506	4,252	21,825	64.62	338
2011	633,088.67	101,294	95,583	537,506	65.62	8,191
2012	469,846.15	69,161	65,261	404,585	66.62	6,073
2013	302,156.58	40,610	38,320	263,837	67.62	3,902
2014	138,340.45	16,822	15,873	122,467	68.62	1,785
2015	674,519.35	73,388	69,250	605,269	69.62	8,694
2016	5,957,959.96	571,964	539,714	5,418,246	70.62	76,724
2017	303,864.31	25,282	23,856	280,008	71.62	3,910
2018	19,961,152.02	1,405,265	1,326,030	18,635,122	72.62	256,611
2020	3,122,948.67	139,908	132,020	2,990,929	74.62	40,082
2021	6,584,267.23	210,697	198,817	6,385,450	75.62	84,441
2022	5,248,913.54	100,779	95,096	5,153,818	76.62	67,265
2023	5,315,623.41	34,020	32,102	5,283,521	77.62	68,069
	100,622,596.53	28,513,119	26,905,421	73,717,175		1,330,578

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.4 1.32

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
1967	25,823.80	27,840	25,902	5,087	6.39	796
1968	23,586.93	25,293	23,533	4,771	6.61	722
1969	161,121.36	171,768	159,813	33,533	6.85	4,895
1970	135,874.69	143,940	133,922	29,128	7.10	4,103
1971	198,854.75	209,227	194,665	43,961	7.38	5,957
1972	136,423.92	142,492	132,575	31,134	7.67	4,059
1973	1,360,957.22	1,410,387	1,312,224	320,925	7.98	40,216
1974	286,509.52	294,440	273,947	69,864	8.30	8,417
1975	264,240.15	269,144	250,412	66,676	8.64	7,717
1976	1,346,503.69	1,358,568	1,264,012	351,792	8.99	39,131
1977	1,155,559.51	1,154,265	1,073,928	312,743	9.36	33,413
1978	2,139,941.79	2,114,947	1,967,747	600,183	9.75	61,557
1979	14,504,233.71	14,174,698	13,188,140	4,216,940	10.14	415,872
1980	14,494,876.28	13,998,572	13,024,272	4,369,580	10.55	414,178
1981	10,913,421.24	10,408,785	9,684,334	3,411,771	10.97	311,009
1982	969,019.52	912,119	848,636	314,187	11.41	27,536
1983	1,676,969.10	1,556,764	1,448,413	563,950	11.85	47,591
1984	4,273,703.48	3,909,926	3,637,795	1,490,649	12.31	121,093
1985	11,570,124.76	10,424,220	9,698,695	4,185,455	12.78	327,500
1986	2,411,606.36	2,138,034	1,989,227	904,701	13.26	68,228
1987	4,610,840.15	4,019,177	3,739,442	1,793,566	13.75	130,441
1988	5,410,623.53	4,633,225	4,310,753	2,181,995	14.25	153,122
1989	3,542,074.01	2,977,042	2,769,840	1,480,649	14.76	100,315
1990	16,468,402.10	13,572,598	12,627,946	7,134,137	15.28	466,894
1991	22,705,592.87	18,241,673	16,972,054	10,274,657	16.04	640,565
1992	19,478,486.97	15,314,766	14,248,859	9,125,325	16.58	550,381
1993	19,833,249.96	15,243,836	14,182,866	9,617,034	17.12	561,743
1994	7,059,258.95	5,297,833	4,929,104	3,542,007	17.67	200,453
1995	5,329,836.10	3,900,800	3,629,305	2,766,498	18.23	151,755
1996	11,104,812.19	7,915,510	7,364,591	5,961,184	18.80	317,084
1997	11,676,970.85	8,094,943	7,531,535	6,480,830	19.37	334,581
1998	3,939,165.00	2,639,556	2,455,843	2,271,155	20.16	112,656
1999	1,883,001.79	1,223,349	1,138,204	1,121,398	20.75	54,043
2000	5,644,027.88	3,548,965	3,301,957	3,470,876	21.35	162,570
2001	5,276,163.95	3,204,953	2,981,888	3,349,509	21.95	152,597
2002	3,632,626.20	2,127,266	1,979,208	2,379,943	22.56	105,494
2003	5,072,542.30	2,857,262	2,658,397	3,428,654	23.17	147,978
2004	5,121,884.86	2,756,598	2,564,739	3,581,523	23.98	149,355
2005	4,357,328.53	2,244,198	2,088,002	3,140,792	24.60	127,674
2006	4,721,280.64	2,320,037	2,158,563	3,506,974	25.24	138,945
2007	4,390,423.30	2,051,557	1,908,769	3,359,739	25.87	129,870
2008	5,612,284.15	2,484,446	2,311,529	4,423,212	26.52	166,788

NOVA SCOTIA POWER, INC.

ACCOUNT 353.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
2009	12,767,090.30	5,331,537	4,960,462	10,360,046	27.17	381,305
2010	20,431,341.95	8,009,903	7,452,414	17,065,196	27.82	613,415
2011	42,369,920.92	15,507,391	14,428,077	36,415,828	28.48	1,278,646
2012	23,293,152.63	7,907,559	7,357,193	20,594,590	29.15	706,504
2013	16,852,249.57	5,265,991	4,899,478	15,323,221	29.82	513,857
2014	27,429,137.78	7,846,928	7,300,782	25,614,183	30.34	844,238
2015	20,549,691.97	5,301,821	4,932,815	19,726,815	31.03	635,734
2016	25,291,827.97	5,802,957	5,399,072	24,951,122	31.72	786,605
2017	24,759,438.51	4,982,589	4,635,801	25,075,525	32.26	777,295
2018	40,902,987.22	7,048,403	6,557,835	42,525,750	32.81	1,296,122
2019	21,303,689.07	3,037,054	2,825,675	22,738,752	33.38	681,209
2020	16,773,428.23	1,888,017	1,756,611	18,371,503	33.81	543,375
2021	17,191,594.37	1,406,960	1,309,036	19,320,877	34.13	566,097
2022	17,079,183.93	860,791	800,880	19,694,141	34.21	575,684
2023	14,993,999.34	266,293	247,759	17,745,041	33.17	534,973
	586,908,961.82	271,979,213	253,049,476	451,241,279		17,734,353
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.4	3.02

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -40						
1978	378,679.49	378,740	481,583	48,568	18.19	2,670
1979	310,250.02	307,346	390,803	43,547	18.39	2,368
1980	1,986,429.27	1,935,577	2,461,163	319,838	19.00	16,834
1981	2,493,549.07	2,388,521	3,037,099	453,870	19.61	23,145
1982	1,155,702.34	1,087,770	1,383,142	234,841	20.23	11,609
1983	81,154.89	75,464	95,955	17,662	20.48	862
1984	1,649.75	1,505	1,914	396	21.10	19
1985	1,742,631.84	1,559,202	1,982,587	457,098	21.74	21,026
1986	2,135,288.39	1,871,965	2,380,277	609,127	22.38	27,217
1987	434,798.85	373,266	474,622	134,096	23.02	5,825
1988	673,883.31	566,062	719,770	223,667	23.67	9,449
1989	1,704,967.29	1,399,949	1,780,090	606,864	24.32	24,953
1990	2,015,789.19	1,616,502	2,055,446	766,659	24.98	30,691
1991	7,636,049.66	5,975,972	7,598,684	3,091,786	25.64	120,584
1992	20,801,682.41	15,871,684	20,181,473	8,940,882	26.30	339,957
1993	15,986,302.33	11,877,503	15,102,714	7,278,109	26.97	269,859
1994	144,873.37	104,697	133,126	69,697	27.65	2,521
1995	6,294.58	4,420	5,620	3,192	28.32	113
1996	4,334,413.63	2,953,990	3,756,115	2,312,064	28.99	79,754
1997	112,960.12	74,170	94,310	63,834	30.00	2,128
1998	283,293.18	180,021	228,904	167,706	30.68	5,466
1999	138,437.51	85,006	108,088	85,725	31.36	2,734
2000	388,615.00	228,832	290,969	253,092	32.37	7,819
2001	14,323.99	8,122	10,327	9,727	33.06	294
2002	289,935.29	157,087	199,742	206,167	34.06	6,053
2003	189,916.20	98,642	125,427	140,456	34.75	4,042
2004	108,392.59	53,568	68,114	83,636	35.75	2,339
2005	699,588.89	329,772	419,318	560,106	36.45	15,366
2006	391,310.37	174,485	221,865	325,970	37.45	8,704
2007	269,379.22	113,252	144,004	233,127	38.45	6,063
2008	124,508.32	49,435	62,859	111,453	39.15	2,847
2009	190,864.55	70,918	90,175	177,035	40.14	4,410
2010	494,639.11	171,046	217,492	475,003	41.15	11,543
2011	1,178,626.39	377,538	480,055	1,170,022	42.14	27,765
2012	702,701.43	206,988	263,193	720,589	43.15	16,700
2013	1,521,494.50	411,534	523,282	1,606,810	43.85	36,643
2014	1,268,021.72	310,310	394,571	1,380,659	44.85	30,784
2015	3,662,228.16	801,881	1,019,624	4,107,495	45.85	89,585
2016	3,618,496.26	699,093	888,924	4,176,971	46.85	89,156
2017	3,118,366.18	522,139	663,920	3,701,793	47.85	77,362
2018	5,188,746.68	735,142	934,762	6,329,483	48.85	129,570
2019	5,631,286.43	652,779	830,035	7,053,766	49.85	141,500

NOVA SCOTIA POWER, INC.

ACCOUNT 354.00 TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -40						
2020	3,954,881.66	356,572	453,396	5,083,438	50.85	99,969
2021	4,781,197.37	307,909	391,518	6,302,158	51.85	121,546
2022	4,087,154.48	157,928	200,812	5,521,204	52.85	104,469
2023	4,595,115.03	59,185	75,256	6,357,905	53.85	118,067
	111,028,870.31	57,743,489	73,423,125	82,017,293		2,152,380
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.1	1.94

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -60						
1964	37,483.12	52,812	33,879	26,094	8.07	3,233
1965	40,344.57	56,263	36,092	28,459	8.62	3,302
1966	25,709.82	35,714	22,910	18,226	8.73	2,088
1967	106,222.38	145,958	93,631	76,325	9.29	8,216
1968	52,216.62	71,407	45,807	37,740	9.44	3,998
1969	496,417.27	675,286	433,192	361,076	9.60	37,612
1970	157,326.00	211,446	135,641	116,081	10.19	11,392
1971	613,529.26	819,479	525,691	455,956	10.39	43,884
1972	162,836.00	216,038	138,587	121,951	10.61	11,494
1973	613,687.16	808,300	518,520	463,379	10.85	42,708
1974	49,754.17	64,625	41,457	38,150	11.48	3,323
1975	332,728.71	428,608	274,949	257,417	11.74	21,926
1976	365,353.03	466,483	299,246	285,319	12.02	23,737
1977	837,353.68	1,059,085	679,397	660,369	12.32	53,601
1978	953,099.15	1,193,433	765,580	759,379	12.64	60,077
1979	1,360,840.18	1,676,120	1,075,221	1,102,123	13.31	82,804
1980	4,195,460.79	5,109,736	3,277,865	3,434,872	13.65	251,639
1981	1,597,264.19	1,922,339	1,233,169	1,322,454	14.00	94,461
1982	1,093,713.27	1,299,856	833,850	916,091	14.37	63,750
1983	1,035,316.38	1,214,219	778,914	877,592	14.75	59,498
1984	6,377,875.68	7,375,886	4,731,586	5,473,015	15.15	361,255
1985	3,358,916.97	3,827,553	2,455,352	2,918,915	15.56	187,591
1986	1,824,138.87	2,046,538	1,312,842	1,605,780	15.98	100,487
1987	2,760,950.32	3,047,206	1,954,764	2,462,757	16.41	150,077
1988	1,703,177.54	1,838,069	1,179,110	1,545,974	17.13	90,250
1989	171,396.87	181,653	116,529	157,706	17.58	8,971
1990	2,205,913.37	2,293,797	1,471,457	2,058,004	18.05	114,017
1991	2,905,261.00	2,975,917	1,909,033	2,739,385	18.26	150,021
1992	58,225.29	58,393	37,459	55,701	18.75	2,971
1993	4,783,269.32	4,691,431	3,009,525	4,643,706	19.25	241,231
1994	3,600,675.85	3,449,736	2,212,985	3,548,096	19.76	179,560
1995	3,358,643.36	3,139,391	2,013,900	3,359,929	20.28	165,677
1996	2,263,780.26	2,061,670	1,322,549	2,299,499	20.81	110,500
1997	2,478,272.88	2,195,948	1,408,687	2,556,550	21.35	119,745
1998	2,788,256.30	2,411,730	1,547,110	2,914,100	21.67	134,476
1999	2,075,654.00	1,741,225	1,116,985	2,204,061	22.23	99,148
2000	1,924,783.87	1,563,232	1,002,804	2,076,850	22.80	91,090
2001	2,854,358.10	2,250,604	1,443,749	3,123,224	23.16	134,854
2002	2,000,683.38	1,521,160	975,815	2,225,278	23.75	93,696
2003	1,659,734.71	1,219,440	782,263	1,873,313	24.14	77,602
2004	3,393,404.42	2,392,757	1,534,939	3,894,508	24.75	157,354
2005	1,811,004.72	1,227,427	787,387	2,110,221	25.17	83,839

NOVA SCOTIA POWER, INC.

ACCOUNT 355.00 POLES AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -60						
2006	1,574,994.88	1,023,117	656,323	1,863,669	25.60	72,800
2007	3,502,866.08	2,173,458	1,394,260	4,210,326	26.05	161,625
2008	6,705,330.01	3,957,754	2,538,875	8,189,653	26.52	308,810
2009	6,118,438.33	3,420,452	2,194,199	7,595,302	27.00	281,307
2010	7,604,998.56	4,025,174	2,582,125	9,585,873	27.31	351,002
2011	16,064,785.58	7,968,134	5,111,510	20,592,147	27.82	740,192
2012	8,262,036.85	3,830,941	2,457,526	10,761,733	28.18	381,893
2013	5,748,020.78	2,481,306	1,591,743	7,605,090	28.41	267,691
2014	8,334,868.48	3,307,276	2,121,598	11,214,192	28.81	389,247
2015	3,401,816.83	1,230,641	789,449	4,653,458	29.09	159,968
2016	13,446,475.30	4,388,930	2,815,472	18,698,888	29.26	639,060
2017	10,554,375.36	3,051,481	1,957,507	14,929,494	29.47	506,600
2018	32,257,024.98	8,092,642	5,191,381	46,419,859	29.59	1,568,768
2019	17,567,383.94	3,704,610	2,376,485	25,731,329	29.63	868,421
2020	5,737,826.49	976,808	626,617	8,553,905	29.39	291,048
2021	18,083,259.32	2,300,191	1,475,559	27,457,656	28.95	948,451
2022	14,987,768.80	1,218,206	781,472	23,198,958	28.00	828,534
2023	17,738,738.43	556,287	356,855	28,025,127	25.07	1,117,875
	268,176,041.83	128,745,378	82,589,384	346,492,283		13,620,447

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 5.08

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -20						
1965	4,652.98	5,226	4,697	887	4.00	222
1966	7,374.05	8,192	7,363	1,486	4.61	322
1967	43,170.74	47,712	42,885	8,920	4.85	1,839
1968	35,993.48	39,555	35,553	7,639	5.10	1,498
1969	241,466.90	263,740	237,057	52,703	5.38	9,796
1970	126,586.84	138,157	124,179	27,725	5.32	5,211
1971	477,983.78	517,943	465,542	108,039	5.64	19,156
1972	47,272.53	50,833	45,690	11,037	5.97	1,849
1973	346,078.08	369,113	331,769	83,525	6.32	13,216
1974	12,017.35	12,706	11,421	3,000	6.68	449
1975	101,287.02	106,108	95,373	26,171	7.06	3,707
1976	197,286.79	204,665	183,959	52,785	7.45	7,085
1977	624,822.37	641,518	576,615	173,172	7.85	22,060
1978	4,076,663.87	4,140,097	3,721,237	1,170,760	8.26	141,738
1979	1,468,495.63	1,474,252	1,325,100	437,095	8.69	50,299
1980	4,364,483.64	4,328,695	3,890,754	1,346,626	9.13	147,495
1981	1,384,523.84	1,355,726	1,218,565	442,864	9.58	46,228
1982	1,420,214.88	1,372,098	1,233,281	470,977	10.05	46,863
1983	593,807.31	565,637	508,411	204,158	10.52	19,407
1984	7,745,760.12	7,269,551	6,534,078	2,760,834	11.01	250,757
1985	4,090,564.96	3,779,682	3,397,285	1,511,393	11.50	131,425
1986	2,258,548.39	2,053,020	1,845,313	864,945	12.00	72,079
1987	2,113,657.32	1,888,595	1,697,523	838,866	12.52	67,002
1988	1,023,944.32	898,573	807,663	421,070	13.04	32,291
1989	2,180.44	1,869	1,680	937	13.81	68
1990	3,048,755.12	2,561,686	2,302,516	1,355,990	14.34	94,560
1991	9,630,419.09	7,925,450	7,123,619	4,432,884	14.89	297,709
1992	16,217,282.23	13,058,156	11,737,041	7,723,698	15.45	499,916
1993	3,890,265.69	3,047,012	2,738,741	1,929,578	16.23	118,890
1994	13,555.94	10,365	9,316	6,951	16.80	414
1995	967,605.64	721,408	648,422	512,705	17.37	29,517
1996	2,309,734.32	1,669,106	1,500,240	1,271,441	18.16	70,013
1997	433,729.43	304,790	273,954	246,521	18.75	13,148
1998	300,928.01	204,426	183,744	177,370	19.55	9,073
1999	150,811.03	99,318	89,270	91,703	20.14	4,553
2000	317,569.30	202,393	181,917	199,166	20.75	9,598
2001	801,445.24	491,254	441,553	520,181	21.55	24,138
2002	259,748.32	153,480	137,952	173,746	22.17	7,837
2003	690,473.02	390,670	351,145	477,423	22.98	20,776
2004	354,506.62	192,455	172,984	252,424	23.60	10,696
2005	159,026.20	82,248	73,927	116,904	24.42	4,787
2006	614,167.15	303,055	272,394	464,607	25.06	18,540

NOVA SCOTIA POWER, INC.

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -20						
2007	124,624.18	58,234	52,342	97,207	25.87	3,758
2008	1,323,933.05	583,696	524,643	1,064,077	26.69	39,868
2009	1,641,167.05	682,594	613,535	1,355,865	27.34	49,593
2010	4,270,604.20	1,660,411	1,492,424	3,632,301	28.17	128,942
2011	7,900,263.08	2,855,471	2,566,578	6,913,738	29.00	238,405
2012	4,702,210.63	1,576,557	1,417,054	4,225,599	29.65	142,516
2013	3,773,810.59	1,160,220	1,042,839	3,485,734	30.48	114,361
2014	3,816,818.90	1,066,267	958,391	3,621,792	31.31	115,675
2015	3,829,122.77	960,803	863,597	3,731,350	32.15	116,061
2016	10,139,123.89	2,263,052	2,034,095	10,132,854	32.82	308,740
2017	10,320,279.35	2,003,785	1,801,059	10,583,276	33.66	314,417
2018	20,996,289.48	3,464,388	3,113,890	22,081,657	34.50	640,048
2019	11,126,364.77	1,514,076	1,360,894	11,990,744	35.18	340,840
2020	4,096,327.77	435,522	391,460	4,524,133	36.02	125,601
2021	6,130,212.75	469,329	421,846	6,934,409	36.71	188,897
2022	5,022,285.13	232,632	209,096	5,817,646	37.41	155,510
2023	6,272,165.07	98,598	88,623	7,437,975	37.67	197,451
	178,454,462.64	84,036,170	75,534,094	138,611,261		5,546,910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.0	3.11

NOVA SCOTIA POWER, INC.

ACCOUNT 357.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. 0						
1995	17,397.00	8,083	8,794	8,603	32.85	262
1996	617.00	277	301	316	33.85	9
1997	1,078,033.00	468,513	509,719	568,314	34.48	16,482
1999	83.00	33	36	47	36.48	1
2001	149,543.00	55,181	60,035	89,508	38.48	2,326
2011	2,417.39	498	542	1,875	48.11	39
2012	9,862.32	1,872	2,037	7,825	49.10	159
2013	4,352.86	754	820	3,533	50.11	71
2014	3,605.03	565	615	2,990	51.10	59
2018	22,677.14	2,059	2,240	20,437	55.10	371
2019	629.72	47	51	579	56.11	10
2020	373,483.15	21,587	23,485	349,998	57.10	6,130
2021	39,371.92	1,622	1,765	37,607	58.11	647
2022	28,749.27	713	775	27,974	59.10	473
2023	5,317.00	44	48	5,269	60.11	88
	1,736,138.80	561,848	611,263	1,124,876		27,127

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5 1.56

NOVA SCOTIA POWER, INC.

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S3						
NET SALVAGE PERCENT.. -10						
1995	17,901.73	12,626	11,637	8,055	15.95	505
1996	10,674.65	7,298	6,727	5,015	16.75	299
1997	28,796.78	19,139	17,640	14,036	17.36	809
1998	514.64	331	305	261	18.17	14
1999	26,730.92	16,643	15,340	14,064	18.79	748
2000	19,148.05	11,483	10,584	10,479	19.60	535
2002	411.12	228	210	242	21.24	11
2004	3,522.68	1,783	1,643	2,232	22.87	98
2010	70,990.69	25,090	23,125	54,965	28.52	1,927
2011	98,293.64	32,167	29,648	78,475	29.52	2,658
2012	445,574.02	134,149	123,645	366,486	30.52	12,008
2013	5,609.58	1,542	1,421	4,750	31.52	151
2015	9,354.93	2,082	1,919	8,371	33.52	250
2016	52,956.44	10,398	9,584	48,668	34.52	1,410
2018	690,540.12	99,431	91,646	667,948	36.52	18,290
2019	626,288.41	73,783	68,006	620,911	37.52	16,549
2020	5,196,639.51	476,168	438,884	5,277,419	38.52	137,005
2022	41,146.34	1,616	1,489	43,772	40.52	1,080
2023	452.24	6	6	492	41.52	12
	7,345,546.49	925,963	853,459	7,226,642		194,359

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 2.65

NOVA SCOTIA POWER, INC.

ACCOUNT 359.00 ROADS, TRAILS AND BRIDGES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
NET SALVAGE PERCENT.. 0						
1953	1,331.00	1,201	1,136	195	7.62	26
1954	233.00	209	198	35	8.02	4
1955	688.00	613	580	108	8.42	13
1957	25,565.00	22,610	21,392	4,173	8.69	480
1959	12.00	10	9	3	9.57	
1960	772.00	667	631	141	10.03	14
1961	110.00	95	90	20	9.96	2
1964	1,335.00	1,128	1,067	268	10.92	25
1968	1,771.00	1,445	1,367	404	12.53	32
1969	3,296.00	2,659	2,516	780	13.07	60
1971	5,820.00	4,614	4,365	1,455	13.72	106
1977	1,604.00	1,186	1,122	482	16.39	29
1978	670.00	488	462	208	17.00	12
1979	21,334.00	15,284	14,461	6,873	17.61	390
1984	58,033.00	38,279	36,217	21,816	20.38	1,070
1985	453.00	293	277	176	21.02	8
1992	37,969.00	20,811	19,691	18,278	25.97	704
1993	499.00	265	251	248	26.97	9
1995	4,871.00	2,443	2,311	2,560	28.32	90
1997	905.00	422	399	506	30.32	17
2013	441.36	83	79	362	45.36	8
2023	176,470.39	1,588	1,502	174,968	55.36	3,161
	344,182.75	116,393	110,123	234,060		6,260

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 1.82

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R5						
NET SALVAGE PERCENT.. 0						
1952	1,306,789.32	1,242,757	1,226,866	79,923	3.68	21,718
1953	205,188.19	193,841	191,362	13,826	4.13	3,348
1954	56,156.81	52,686	52,012	4,145	4.58	905
1955	58,406.29	54,411	53,715	4,691	5.03	933
1956	32,249.85	30,041	29,657	2,593	4.96	523
1957	25,848.96	23,895	23,589	2,260	5.44	415
1958	46,045.18	42,223	41,683	4,362	5.93	736
1959	6,204.59	5,642	5,570	635	6.43	99
1960	15,391.79	13,879	13,702	1,690	6.92	244
1961	17,783.49	15,895	15,692	2,091	7.43	281
1962	6,014.30	5,326	5,258	756	7.94	95
1963	7,718.93	6,771	6,684	1,035	8.47	122
1964	3,802.88	3,304	3,262	541	8.99	60
1965	6,050.35	5,203	5,136	914	9.52	96
1966	39,703.38	33,788	33,356	6,347	10.07	630
1967	5,670.77	4,774	4,713	958	10.62	90
1968	14,335.16	11,934	11,781	2,554	11.17	229
1969	10,691.53	8,740	8,628	2,064	12.17	170
1970	4,196.49	3,390	3,347	849	12.73	67
1971	84,100.01	67,112	66,254	17,846	13.29	1,343
1972	74,059.49	57,974	57,233	16,826	14.29	1,177
1973	20,418.56	15,775	15,573	4,846	14.86	326
1974	10,060.55	7,620	7,523	2,538	15.86	160
1975	27,380.33	20,450	20,189	7,191	16.44	437
1976	152,365.54	111,455	110,030	42,336	17.44	2,428
1977	124,954.16	89,480	88,336	36,618	18.44	1,986
1978	163,248.36	115,123	113,651	49,597	19.02	2,608
1979	561,084.36	387,036	382,087	178,997	20.01	8,945
1980	278,647.75	187,864	185,462	93,186	21.02	4,433
1981	134,121.33	88,922	87,785	46,336	21.60	2,145
1982	340,270.01	220,291	217,474	122,796	22.60	5,433
1983	119,017.98	75,196	74,235	44,783	23.60	1,898
1984	163,439.65	100,712	99,424	64,016	24.60	2,602
1985	130,151.20	78,169	77,169	52,982	25.60	2,070
1986	236,838.12	139,450	137,667	99,171	26.19	3,787
1987	223,135.94	127,857	126,222	96,914	27.20	3,563
1988	332,054.31	185,087	182,720	149,334	28.19	5,297
1989	524,125.22	283,866	280,236	243,889	29.20	8,352
1990	453,323.77	238,448	235,399	217,925	30.19	7,218
1991	591,293.05	301,678	297,821	293,472	31.20	9,406
1992	1,617,241.02	799,887	789,659	827,582	32.19	25,709
1993	882,753.61	422,662	417,258	465,496	33.20	14,021

NOVA SCOTIA POWER, INC.

ACCOUNT 360.10 LAND RIGHTS - EASEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R5						
NET SALVAGE PERCENT.. 0						
1994	1,319,736.12	611,302	603,486	716,250	34.19	20,949
1995	512,360.04	229,230	226,299	286,061	35.20	8,127
1996	521,305.86	225,100	222,222	299,084	36.19	8,264
1997	340,263.00	141,549	139,739	200,524	37.20	5,390
1998	251,792.23	100,818	99,529	152,263	38.19	3,987
1999	379,784.09	146,065	144,197	235,587	39.20	6,010
2000	1,019,482.98	376,189	371,379	648,104	40.19	16,126
2001	1,510,222.59	533,411	526,590	983,633	41.20	23,875
2002	574,362.88	193,905	191,426	382,937	42.19	9,076
2003	39,865.63	12,829	12,665	27,201	43.20	630
2004	216,634.89	66,334	65,486	151,149	44.19	3,420
2005	152,151.20	44,185	43,620	108,531	45.20	2,401
2006	383,139.28	105,287	103,941	279,198	46.19	6,045
2007	430,768.91	111,569	110,142	320,627	47.20	6,793
2008	1,060,789.83	258,196	254,895	805,895	48.19	16,723
2009	419,975.22	95,586	94,364	325,611	49.20	6,618
2010	2,265,675.34	480,323	474,181	1,791,494	50.19	35,694
2011	2,161,028.92	423,994	418,573	1,742,456	51.20	34,032
2012	2,791,420.66	504,131	497,685	2,293,736	52.19	43,950
2013	4,095,005.17	674,857	666,228	3,428,777	53.20	64,451
2014	365,526.26	54,537	53,840	311,686	54.19	5,752
2015	2,540,786.05	338,941	334,607	2,206,179	55.20	39,967
2016	3,319,768.94	391,069	386,068	2,933,701	56.19	52,210
2017	3,928,337.11	400,690	395,566	3,532,771	57.20	61,762
2018	18,500,156.73	1,598,414	1,577,976	16,922,181	58.19	290,809
2019	9,328,540.09	658,595	650,174	8,678,366	59.20	146,594
2020	2,944,628.86	161,955	159,884	2,784,745	60.19	46,266
2021	17,095,678.36	670,151	661,582	16,434,096	61.20	268,531
2022	11,848,040.59	279,614	276,038	11,572,003	62.19	186,075
2023	18,707,155.74	145,916	144,050	18,563,105	63.20	293,720
	118,136,716.15	15,915,356	15,711,852	102,424,864		1,860,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					55.1	1.57

NOVA SCOTIA POWER, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1953	1,035.02	1,011	1,087			
1956	9.76	9	10			
1957	61,119.18	58,464	64,175			
1958	2,758.98	2,637	2,897			
1959	3,866.97	3,666	4,060			
1960	956.72	899	1,005			
1961	1,363.10	1,279	1,431			
1962	3,639.27	3,384	3,821			
1963	6,377.31	5,915	6,696			
1964	2,262.36	2,078	2,375			
1966	11,894.07	10,772	12,489			
1967	17,031.78	15,258	17,883			
1968	814.36	721	855			
1969	635.14	560	667			
1971	49,207.76	42,585	51,668			
1972	8,676.24	7,413	9,110			
1973	31,733.38	26,756	33,320			
1984	5,310.99	3,811	5,577			
1985	45,782.41	32,203	48,072			
1993	134.53	79	141			
1994	6.98	4	7			
1995	42,678.74	23,625	43,605	1,208	25.56	47
1996	35,437.36	19,033	35,130	2,079	26.26	79
1997	17,224.97	8,964	16,545	1,541	26.97	57
2008	30,795.63	9,875	18,226	14,109	35.26	400
2009	48,153.56	14,516	26,793	23,768	36.01	660
2010	107,916.52	30,436	56,176	57,136	36.75	1,555
2015	3,730.67	676	1,248	2,669	40.76	65
2016	33,364.42	5,360	9,893	25,140	41.52	605
2017	8,909.71	1,246	2,300	7,055	42.28	167
2018	70,894.67	8,434	15,567	58,872	43.04	1,368
2019	1,099,569.53	107,604	198,607	955,941	43.81	21,820
2020	175,911.04	13,447	24,819	159,888	44.58	3,587
2021	207,691.43	11,384	21,012	197,064	45.35	4,345
2022	172,135.07	5,711	10,541	170,201	45.90	3,708
2023	109,664.33	1,244	2,296	112,852	46.01	2,453
	2,418,693.96	481,059	750,104	1,789,525		40,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.69

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1948	24,098.72	22,543	25,304			
1949	20,965.64	19,518	22,014			
1950	21,555.38	19,962	22,633			
1951	46,966.28	43,259	49,315			
1952	31,419.66	28,778	32,991			
1953	113,406.97	103,264	119,077			
1954	175,484.52	158,794	184,259			
1955	111,162.56	99,936	116,721			
1956	208,928.85	186,579	219,375			
1957	550,617.17	492,120	578,148			
1958	2,506,252.51	2,223,673	2,631,565			
1959	525,775.52	462,906	552,064			
1960	546,638.09	477,428	573,970			
1961	768,802.56	665,975	807,243			
1962	971,681.03	834,577	1,020,265			
1963	2,386,787.88	2,031,717	2,506,127			
1964	754,025.15	640,665	791,726			
1965	656,252.06	552,216	689,065			
1966	748,876.80	623,945	786,321			
1967	1,499,557.73	1,236,640	1,574,536			
1968	1,438,099.06	1,173,273	1,510,004			
1969	1,429,686.66	1,161,756	1,501,171			
1970	1,581,814.06	1,270,592	1,660,905			
1971	1,479,023.04	1,174,048	1,552,974			
1972	681,487.12	534,381	715,561			
1973	2,472,386.72	1,927,275	2,596,006			
1976	761,804.76	569,925	780,137	19,758	19.17	1,031
1977	390,971.48	290,156	397,178	13,342	19.29	692
1978	1,522,652.32	1,113,074	1,523,623	75,162	19.86	3,785
1979	1,618,458.19	1,164,586	1,594,134	105,247	20.44	5,149
1980	2,006,894.51	1,429,973	1,957,407	149,832	20.60	7,273
1981	220,213.02	154,272	211,174	20,050	21.20	946
1982	1,469,480.17	1,011,715	1,384,878	158,076	21.79	7,255
1983	1,420,894.60	966,777	1,323,365	168,574	22.00	7,662
1984	2,269,760.90	1,515,746	2,074,817	308,432	22.61	13,641
1985	358,981.22	235,091	321,802	55,128	23.23	2,373
1986	1,071,998.56	692,243	947,571	178,027	23.48	7,582
1987	458,532.40	289,935	396,875	84,584	24.11	3,508
1988	6,222,453.93	3,873,104	5,301,669	1,231,908	24.38	50,529
1989	4,707,070.39	2,864,629	3,921,225	1,021,199	25.02	40,815
1990	4,379,963.88	2,619,109	3,585,147	1,013,815	25.32	40,040
1991	2,132,198.49	1,244,330	1,703,292	535,516	25.98	20,613

NOVA SCOTIA POWER, INC.

ACCOUNT 362.00 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1992	15,434,092.18	8,832,159	12,089,833	4,115,964	26.30	156,501
1993	66,913.79	37,287	51,040	19,219	26.97	713
1994	17,349.53	9,458	12,947	5,270	27.32	193
1995	117,672.48	62,322	85,309	38,247	28.00	1,366
1996	94,360.02	48,766	66,753	32,325	28.37	1,139
1997	87,534.93	44,081	60,340	31,572	28.75	1,098
1998	245,425.91	119,597	163,709	93,988	29.45	3,191
1999	52,093.92	24,658	33,753	20,946	29.85	702
2000	296,803.02	136,219	186,462	125,181	30.26	4,137
2001	313,872.61	139,407	190,826	138,740	30.69	4,521
2002	303,436.62	130,152	178,158	140,450	31.13	4,512
2003	147,830.97	61,096	83,631	71,592	31.58	2,267
2004	54,085.07	21,483	29,407	27,382	32.05	854
2005	143,409.93	54,600	74,739	75,841	32.52	2,332
2006	130,137.96	47,347	64,811	71,834	33.01	2,176
2007	200,432.33	69,450	95,066	115,388	33.50	3,444
2008	166,963.68	55,153	75,496	99,816	33.76	2,957
2009	238,966.97	74,572	102,077	148,838	34.28	4,342
2011	50,844.10	14,083	19,277	34,109	34.89	978
2012	59,584.00	15,397	21,076	41,487	35.23	1,178
2013	67,295.13	16,096	22,033	48,627	35.59	1,366
2014	95,274.19	21,008	28,757	71,281	35.75	1,994
2015	51,715.76	10,382	14,211	40,091	35.95	1,115
2016	546,513.08	98,585	134,947	438,892	36.17	12,134
2017	226,042.97	36,100	49,415	187,930	36.24	5,186
2018	727,591.98	100,844	138,039	625,933	36.17	17,305
2019	322,592.92	37,666	51,559	287,164	35.98	7,981
2020	577,179.59	54,059	73,998	532,041	35.72	14,895
2021	485,117.86	34,026	46,577	462,797	34.95	13,242
2022	93,294.98	4,173	5,712	92,248	33.71	2,737
2023	356,635.12	6,104	8,355	366,112	30.17	12,135
	74,535,144.16	48,616,815	64,521,947	13,739,954		501,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 0.67

NOVA SCOTIA POWER, INC.

ACCOUNT 362.10 SCADA EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -5						
1996	8,409.00	8,741	8,829			
1997	13,861.00	14,270	14,554			
1998	10,082.00	10,312	10,586			
2001	108,789.00	108,197	114,228			
2002	91,234.00	89,588	95,796			
2003	7,370.00	7,155	7,738			
2004	71,877.00	68,875	75,471			
2007	92,245.00	83,588	96,857			
2013	0.01					
2015	5,999.44	3,657	6,299			
2016	15,094.00	8,297	15,849			
2017	23,218.87	11,268	23,500	880	7.56	116
2018	151.95	63	131	29	8.37	3
2022	24,761.32	2,870	5,986	20,013	12.09	1,655
2023	1.37		0	1	13.09	
	473,093.96	416,881	475,824	20,924		1,774

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 0.37

NOVA SCOTIA POWER, INC.

ACCOUNT 362.20 REMOTE MONITORING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -5						
2003	298,202.77	289,504	313,113			
2015	305.51	186	321			
2017	1,141.71	554	1,199			
2018	7,473.36	3,112	7,847			
2020	17,691.94	4,759	18,577			
2021	55,736.77	10,757	43,950	14,574	11.10	1,313
2022	3,781.26	438	1,790	2,180	12.09	180
2023	9,015.20	348	1,422	8,044	13.09	615
	393,348.52	309,658	388,219	24,797		2,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 0.54

NOVA SCOTIA POWER, INC.

ACCOUNT 362.30 STATION EQUIPMENT - MISCELLANEOUS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -5						
1995	378.87	397	398			
1996	789.05	820	829			
1997	150,708.96	155,159	158,244			
1999	28,920.51	29,313	30,367			
2000	2,528.31	2,539	2,655			
2001	17,469.42	17,374	18,343			
2002	7,838.79	7,697	8,231			
2003	104,612.26	101,561	109,843			
2004	82,905.95	79,443	87,051			
2007	11,740.47	10,639	12,327			
2008	73,815.83	65,230	77,507			
2010	22,119.08	18,343	23,225			
2011	804,896.53	640,195	845,141			
2012	2,097,341.56	1,587,792	2,202,209			
2013	1,171,202.93	835,501	1,229,763			
2015	1,129,878.90	688,808	1,186,373			
2016	1,565,547.09	860,542	1,643,824			
2017	2,274,405.51	1,103,792	2,194,577	193,549	7.56	25,602
2018	872,773.19	363,449	722,616	193,796	8.37	23,154
2019	5,047.91	1,736	3,452	1,848	9.24	200
2020	101,987.14	27,436	54,549	52,537	10.16	5,171
2021	686,505.00	132,489	263,416	457,414	11.10	41,208
2022	54,852.24	6,358	12,641	44,954	12.09	3,718
2023	1,854,786.11	71,669	142,493	1,805,032	13.09	137,894
	13,123,051.61	6,808,282	11,030,074	2,749,130		236,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.6	1.81

NOVA SCOTIA POWER, INC.

ACCOUNT 363.10 ENERGY STORAGE EQUIPMENT - EV CHARGERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2021	923,653.70	165,149	156,287	767,367	11.49	66,786
2023	63,440.58	2,271	2,149	61,292	13.49	4,544
	987,094.28	167,420	158,436	828,658		71,330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 7.23

NOVA SCOTIA POWER, INC.

ACCOUNT 363.20 ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S3						
NET SALVAGE PERCENT.. 0						
2022	1,123,202.10	72,334	64,625	1,058,577	21.81	48,536
	1,123,202.10	72,334	64,625	1,058,577		48,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.8	4.32

NOVA SCOTIA POWER, INC.

ACCOUNT 363.30 ENERY STORAGE EQUIPMENT - BATTERIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2021	394,148.93	105,711	86,772	307,377	6.82	45,070
2022	867,288.81	139,720	114,688	752,601	7.81	96,364
	1,261,437.74	245,431	201,460	1,059,978		141,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.5	11.21

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2						
NET SALVAGE PERCENT.. -35						
1955	2,029.64	2,628	2,740			
1956	7,861.70	10,102	10,613			
1957	15,508.53	19,911	20,937			
1958	27,945.04	35,583	37,726			
1959	33,583.51	42,695	45,338			
1960	44,258.06	55,769	59,748			
1961	51,621.64	64,895	69,689			
1962	65,711.97	82,377	88,711			
1963	97,133.41	120,587	131,130			
1964	100,814.98	124,709	136,100			
1965	114,655.51	141,257	154,785			
1966	154,242.83	189,175	208,228			
1967	69,298.24	84,048	93,553			
1968	303,704.69	366,377	410,001			
1969	204,392.55	245,136	275,930			
1970	536,598.10	639,507	724,407			
1971	772,979.39	914,960	1,043,522			
1972	622,921.64	731,958	840,944			
1973	1,252,013.21	1,459,672	1,690,218			
1974	922,221.04	1,066,217	1,244,998			
1975	1,650,229.89	1,890,965	2,227,810			
1976	4,204,777.87	4,772,759	5,676,450			
1977	3,679,484.09	4,134,783	4,967,304			
1978	3,907,397.14	4,344,479	5,240,724	34,262	9.75	3,514
1979	6,476,238.17	7,120,235	8,589,106	153,816	10.14	15,169
1980	5,054,676.27	5,491,805	6,624,738	199,075	10.55	18,870
1981	4,692,984.89	5,035,479	6,074,274	261,256	10.97	23,815
1982	4,968,238.19	5,261,066	6,346,399	360,723	11.41	31,615
1983	4,805,644.82	5,018,823	6,054,182	433,439	11.85	36,577
1984	5,158,570.03	5,309,407	6,404,712	559,358	12.31	45,439
1985	7,140,062.36	7,237,024	8,729,988	909,096	12.78	71,134
1986	7,585,721.81	7,565,847	9,126,645	1,114,079	13.26	84,018
1987	8,972,651.24	8,798,941	10,614,121	1,498,958	13.75	109,015
1988	10,101,201.67	9,778,822	11,796,146	1,840,476	14.00	131,463
1989	11,576,106.78	10,998,806	13,267,807	2,359,937	14.52	162,530
1990	11,411,974.08	10,631,794	12,825,082	2,581,083	15.04	171,615
1991	12,424,766.20	11,338,842	13,677,991	3,095,443	15.58	198,681
1992	24,043,475.17	21,471,424	25,900,877	6,557,814	16.12	406,812
1993	12,750,567.59	11,130,098	13,426,184	3,787,082	16.67	227,179
1994	13,356,961.54	11,435,830	13,794,987	4,236,911	17.01	249,084
1995	10,429,258.33	8,706,762	10,502,926	3,576,573	17.59	203,330
1996	10,038,800.53	8,161,244	9,844,870	3,707,511	18.16	204,158

NOVA SCOTIA POWER, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2						
NET SALVAGE PERCENT.. -35						
1997	9,387,166.27	7,421,118	8,952,059	3,720,615	18.75	198,433
1998	11,989,497.05	9,203,258	11,101,846	5,083,975	19.35	262,738
1999	10,756,392.30	8,040,349	9,699,035	4,822,095	19.75	244,157
2000	10,801,527.77	7,813,069	9,424,868	5,157,194	20.36	253,300
2001	11,413,449.13	7,973,721	9,618,662	5,789,494	20.98	275,953
2002	8,646,456.93	5,848,031	7,054,452	4,618,265	21.42	215,605
2003	8,298,926.72	5,397,871	6,511,426	4,692,125	22.05	212,795
2004	9,361,992.20	5,865,616	7,075,665	5,563,024	22.52	247,026
2005	10,702,468.16	6,415,059	7,738,455	6,709,877	23.17	289,593
2006	11,640,068.80	6,681,632	8,060,021	7,654,072	23.65	323,639
2007	12,375,776.78	6,753,090	8,146,220	8,561,079	24.32	352,018
2008	11,219,709.55	5,822,356	7,023,480	8,123,128	24.82	327,282
2009	14,152,544.28	6,954,560	8,389,253	10,716,682	25.34	422,916
2010	15,972,402.84	7,393,865	8,919,184	12,643,560	25.87	488,734
2011	18,215,689.41	7,898,687	9,528,149	15,063,032	26.41	570,353
2012	19,168,161.47	7,737,228	9,333,381	16,543,637	26.96	613,636
2013	13,598,750.35	5,070,566	6,116,600	12,241,713	27.52	444,830
2014	7,550,945.89	2,575,967	3,107,377	7,086,400	28.09	252,275
2015	15,331,022.57	4,749,934	5,729,823	14,967,057	28.54	524,424
2016	17,037,469.31	4,726,620	5,701,699	17,298,885	29.00	596,513
2017	16,405,938.77	4,002,147	4,827,771	17,320,246	29.47	587,725
2018	24,470,959.03	5,140,370	6,200,804	26,834,991	29.84	899,296
2019	31,072,273.59	5,453,184	6,578,150	35,369,419	30.10	1,175,064
2020	26,566,042.66	3,701,181	4,464,717	31,399,441	30.40	1,032,876
2021	27,341,735.93	2,805,262	3,383,974	33,527,370	30.39	1,103,237
2022	44,031,567.10	2,829,469	3,413,174	56,029,442	30.04	1,865,161
2023	39,651,841.97	931,422	1,123,570	52,406,416	28.32	1,850,509
	646,990,061.17	337,238,430	406,226,456	467,210,126		18,024,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 2.79

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -30						
1971	17,723.91	20,322	19,476	3,565	7.02	508
1972	47,290.59	53,824	51,583	9,895	7.32	1,352
1973	249,484.03	281,712	269,981	54,348	7.64	7,114
1974	223,999.55	250,810	240,366	50,833	7.97	6,378
1975	403,197.98	447,421	428,790	95,367	8.32	11,462
1976	1,769,392.33	1,955,639	1,874,205	426,005	8.37	50,897
1977	1,470,412.15	1,608,749	1,541,759	369,777	8.75	42,260
1978	1,803,643.95	1,952,228	1,870,936	473,801	9.15	51,782
1979	3,499,046.02	3,744,539	3,588,614	960,146	9.56	100,434
1980	2,373,743.34	2,510,044	2,405,524	680,342	9.98	68,171
1981	2,015,078.67	2,104,065	2,016,450	603,152	10.41	57,940
1982	1,579,748.36	1,627,741	1,559,961	493,712	10.86	45,462
1983	1,659,127.82	1,685,807	1,615,609	541,257	11.32	47,814
1984	1,005,054.84	1,011,547	969,425	337,146	11.52	29,266
1985	2,040,041.86	2,021,661	1,937,477	714,577	12.01	59,499
1986	2,466,473.82	2,404,812	2,304,674	901,742	12.50	72,139
1987	3,500,590.74	3,355,281	3,215,565	1,335,203	13.00	102,708
1988	4,259,466.01	4,010,117	3,843,133	1,694,173	13.52	125,309
1989	5,229,469.09	4,855,353	4,653,172	2,145,138	13.81	155,332
1990	6,336,563.44	5,767,920	5,527,739	2,709,793	14.34	188,967
1991	6,204,789.82	5,531,818	5,301,469	2,764,758	14.89	185,679
1992	11,784,069.83	10,279,244	9,851,208	5,468,083	15.45	353,921
1993	5,782,109.76	4,952,030	4,745,824	2,770,919	15.80	175,375
1994	5,819,856.55	4,865,575	4,662,969	2,902,845	16.37	177,327
1995	4,645,925.21	3,786,894	3,629,205	2,410,498	16.95	142,212
1996	4,527,577.03	3,609,203	3,458,913	2,426,937	17.35	139,881
1997	3,983,751.40	3,087,646	2,959,074	2,219,803	17.95	123,666
1998	5,500,747.86	4,138,983	3,966,633	3,184,339	18.56	171,570
1999	4,586,524.20	3,359,858	3,219,951	2,742,530	18.98	144,496
2000	4,280,799.48	3,034,059	2,907,718	2,657,321	19.60	135,578
2001	5,760,071.78	3,959,704	3,794,819	3,693,274	20.05	184,203
2002	3,523,239.57	2,334,076	2,236,883	2,343,328	20.69	113,259
2003	3,209,303.22	2,052,670	1,967,195	2,204,899	21.17	104,152
2004	5,421,015.68	3,325,630	3,187,148	3,860,172	21.82	176,910
2005	4,697,113.75	2,767,352	2,652,117	3,454,131	22.32	154,755
2006	4,379,295.45	2,460,551	2,358,092	3,334,992	22.99	145,063
2007	6,765,581.02	3,628,043	3,476,969	5,318,286	23.50	226,310
2008	4,980,965.22	2,539,595	2,433,844	4,041,411	24.02	168,252
2009	6,311,434.32	3,045,646	2,918,823	5,286,042	24.56	215,230
2010	14,915,691.58	6,778,884	6,496,606	12,893,793	25.11	513,492
2011	8,061,834.11	3,432,326	3,289,401	7,190,983	25.67	280,132
2012	8,398,399.35	3,327,782	3,189,211	7,728,708	26.23	294,651

NOVA SCOTIA POWER, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -30						
2013	6,593,166.26	2,411,912	2,311,478	6,259,638	26.81	233,481
2014	6,215,504.45	2,087,912	2,000,970	6,079,186	27.26	223,008
2015	6,386,041.15	1,947,615	1,866,515	6,435,338	27.73	232,071
2016	8,824,570.17	2,409,108	2,308,791	9,163,150	28.21	324,819
2017	11,197,450.61	2,687,164	2,575,268	11,981,418	28.71	417,326
2018	9,470,424.25	1,957,537	1,876,024	10,435,528	29.10	358,609
2019	11,838,894.04	2,043,867	1,958,759	13,431,803	29.40	456,864
2020	19,945,226.86	2,740,674	2,626,550	23,302,245	29.61	786,972
2021	7,817,263.67	790,638	757,715	9,404,728	29.65	317,192
2022	61,534,577.49	3,887,755	3,725,866	76,269,085	29.36	2,597,721
2023	4,196,908.34	96,571	92,549	5,363,431	27.75	193,277
	329,509,671.98	151,027,914	144,738,996	283,623,577		11,692,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.3	3.55

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1929	4,894.23	4,579	4,894			
1930	422.89	395	423			
1931	814.15	761	814			
1932	31.08	29	31			
1933	176.44	163	176			
1934	969.60	894	970			
1935	359.74	331	360			
1937	333.57	306	334			
1938	90.60	82	91			
1939	461.77	418	462			
1940	314.22	283	314			
1941	183.40	165	183			
1942	1,225.01	1,098	1,225			
1943	43.82	39	44			
1944	39.86	35	40			
1945	78.51	70	79			
1946	144.73	128	145			
1947	224.14	197	224			
1948	201.31	176	201			
1949	195.50	170	196			
1950	578.76	498	574	5	11.97	
1951	44,136.34	37,759	43,495	641	12.25	52
1952	28,658.37	24,383	28,087	571	12.54	46
1953	32,843.39	27,786	32,007	836	12.83	65
1954	13,758.49	11,571	13,329	429	13.14	33
1955	39.93	33	38	2	13.47	
1956	3,598.54	2,988	3,442	157	13.80	11
1957	41,525.35	34,242	39,444	2,081	14.15	147
1958	5,436.02	4,451	5,127	309	14.50	21
1959	74,588.21	60,618	69,826	4,762	14.87	320
1960	2,156.34	1,739	2,003	153	15.24	10
1962	12,425.63	9,858	11,356	1,070	16.02	67
1963	16,839.92	13,245	15,257	1,583	16.42	96
1964	14,696.38	11,454	13,194	1,502	16.84	89
1965	65,242.72	50,380	58,033	7,210	17.26	418
1966	15,522.83	11,872	13,675	1,848	17.68	105
1967	16,692.78	12,638	14,558	2,135	18.13	118
1968	110,427.39	82,732	95,300	15,127	18.58	814
1969	5,803.23	4,301	4,954	849	19.03	45
1970	64,993.45	47,640	54,877	10,116	19.49	519
1971	72,375.15	52,436	60,401	11,974	19.96	600
1972	1,328.79	951	1,095	234	20.45	11

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1973	634,034.42	448,262	516,357	117,677	20.93	5,622
1975	424.15	290	334	90	22.43	4
1976	168,095.46	113,380	130,603	37,492	22.92	1,636
1977	7,996.74	5,318	6,126	1,871	23.43	80
1978	46,335.15	30,359	34,971	11,364	23.94	475
1979	229,119.70	146,820	169,123	59,997	24.94	2,406
1980	20,918.09	13,195	15,199	5,719	25.46	225
1981	92,966.30	57,686	66,449	26,517	25.99	1,020
1982	338,035.10	204,815	235,928	102,107	26.99	3,783
1983	415,802.18	247,569	285,177	130,625	27.52	4,747
1984	110,578.92	64,644	74,464	36,115	28.07	1,287
1985	1,057,453.92	602,537	694,068	363,386	29.07	12,500
1986	266,793.83	149,084	171,731	95,063	29.61	3,211
1987	57,318.35	31,170	35,905	21,413	30.62	699
1988	68,732.94	36,600	42,160	26,573	31.17	853
1989	48,188.96	24,938	28,726	19,463	32.17	605
1990	144,392.30	72,557	83,579	60,813	33.17	1,833
1991	27,323.93	13,411	15,448	11,876	33.72	352
1992	50,955.91	24,235	27,917	23,039	34.73	663
1994	299,866.15	134,460	154,886	144,980	36.29	3,995
1995	163,455.16	70,809	81,565	81,890	37.29	2,196
1996	6,705.26	2,803	3,229	3,476	38.29	91
1997	1,074.67	433	499	576	39.29	15
1998	880,485.97	341,276	393,119	487,367	40.29	12,096
1999	14,226.63	5,332	6,142	8,085	40.86	198
2000	217.96	78	90	128	41.86	3
2003	771.88	242	279	493	44.86	11
2004	857.60	256	295	563	45.86	12
2005	46,081.26	13,041	15,022	31,059	46.86	663
2006	16,028.97	4,293	4,945	11,084	47.86	232
2008	977,455.34	231,852	267,072	710,383	49.86	14,248
2009	1,446.94	321	370	1,077	50.86	21
2010	233.69	48	55	179	51.86	3
2011	22,350.83	4,273	4,922	17,429	52.86	330
2012	76,916.82	13,537	15,593	61,324	53.86	1,139
2013	115,352.03	18,526	21,340	94,012	54.86	1,714
2015	47,731.53	6,205	7,148	40,584	56.86	714
2016	69,292.32	7,955	9,163	60,129	57.86	1,039
2017	289,972.71	28,823	33,202	256,771	58.86	4,362
2018	213,096.52	17,943	20,669	192,428	59.86	3,215
2019	309,189.58	21,272	24,503	284,687	60.86	4,678
2020	181,235.49	9,714	11,190	170,045	61.86	2,749

NOVA SCOTIA POWER, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
2021	101,632.87	3,882	4,472	97,161	62.86	1,546
2022	117,793.97	2,709	3,120	114,674	63.86	1,796
2023	160,827.13	1,222	1,408	159,420	64.86	2,458
	8,554,638.21	3,742,069	4,309,841	4,244,798		105,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.4	1.23

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
NET SALVAGE PERCENT.. -25						
1966	680.65	807	788	63	3.10	20
1967	3,987.95	4,704	4,592	393	3.38	116
1968	10,584.34	12,410	12,115	1,115	3.67	304
1969	9,458.24	11,019	10,757	1,066	3.98	268
1970	28,189.83	32,616	31,842	3,395	4.30	790
1971	27,184.34	31,398	30,653	3,327	4.32	770
1972	2,667.30	3,056	2,983	351	4.68	75
1973	50,519.60	57,403	56,041	7,108	5.06	1,405
1974	310,270.98	351,304	342,966	44,873	5.15	8,713
1975	71,623.54	80,326	78,420	11,109	5.56	1,998
1976	356,871.49	396,217	386,813	59,276	5.98	9,912
1977	233,434.17	257,799	251,680	40,113	6.13	6,544
1978	280,268.02	306,053	298,789	51,546	6.58	7,834
1979	457,367.40	496,129	484,354	87,355	6.78	12,884
1980	347,211.04	371,950	363,122	70,892	7.26	9,765
1981	572,168.95	604,926	590,568	124,643	7.75	16,083
1982	142,999.40	149,845	146,289	32,460	8.00	4,058
1983	343,617.15	354,871	346,448	83,073	8.52	9,750
1984	541,312.03	550,582	537,514	139,126	9.04	15,390
1985	688,617.31	692,577	676,139	184,633	9.35	19,747
1986	479,659.58	474,383	463,124	136,450	9.90	13,783
1987	735,453.87	714,677	697,715	221,602	10.45	21,206
1988	713,931.60	681,091	664,926	227,488	11.01	20,662
1989	806,747.91	754,914	736,997	271,438	11.59	23,420
1990	1,217,514.93	1,116,461	1,089,963	431,931	12.16	35,521
1991	1,121,014.42	1,011,015	987,019	414,249	12.55	33,008
1992	1,263,802.67	1,114,674	1,088,218	491,535	13.14	37,408
1993	470,053.61	405,010	395,397	192,170	13.75	13,976
1994	1,159,896.98	975,183	952,038	497,833	14.36	34,668
1995	1,099,604.38	900,988	879,604	494,901	14.98	33,037
1996	955,917.39	758,998	740,984	453,913	15.79	28,747
1997	880,489.69	679,518	663,390	437,222	16.42	26,627
1998	1,999,257.66	1,497,444	1,461,903	1,037,169	17.06	60,795
1999	1,276,064.42	926,104	904,123	690,958	17.70	39,037
2000	1,554,100.07	1,090,978	1,065,084	877,541	18.34	47,848
2001	1,266,607.23	858,443	838,068	745,191	19.00	39,221
2002	1,206,383.48	787,768	769,071	738,908	19.65	37,603
2003	1,102,355.06	689,248	672,889	705,055	20.48	34,427
2004	1,706,437.95	1,023,223	998,937	1,134,110	21.15	53,622
2005	1,522,097.85	872,923	852,205	1,050,417	21.82	48,140
2006	2,032,684.90	1,107,305	1,081,024	1,459,832	22.66	64,423
2007	2,392,092.04	1,238,506	1,209,111	1,781,004	23.34	76,307

NOVA SCOTIA POWER, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
NET SALVAGE PERCENT.. -25						
2008	1,954,254.79	958,073	935,334	1,507,484	24.02	62,760
2009	1,275,713.89	587,307	573,368	1,021,274	24.87	41,064
2010	730,246.63	315,467	307,980	604,828	25.56	23,663
2011	2,527,168.05	1,014,658	990,576	2,168,384	26.41	82,105
2012	2,157,177.12	803,009	783,950	1,912,521	27.11	70,547
2013	4,827,760.09	1,647,473	1,608,371	4,426,329	27.96	158,309
2014	1,797,691.66	559,307	546,032	1,701,083	28.67	59,333
2015	2,419,053.35	676,125	660,078	2,363,739	29.52	80,072
2016	3,767,641.45	936,259	914,037	3,795,515	30.23	125,555
2017	3,174,128.07	686,008	669,726	3,297,934	31.09	106,077
2018	4,091,172.02	750,730	732,912	4,381,053	31.96	137,079
2019	1,490,019.83	225,365	220,016	1,642,509	32.68	50,260
2020	2,712,231.32	321,399	313,771	3,076,518	33.40	92,111
2021	3,927,803.34	334,845	326,897	4,582,857	34.13	134,277
2022	2,847,334.53	146,638	143,158	3,416,010	34.87	97,964
2023	3,871,766.73	67,756	66,148	4,773,561	35.09	136,038
	75,012,364.29	34,475,265	33,657,017	60,108,439		2,407,126

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 3.21

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -25						
1967	4,003.08	4,665	4,666	338	4.11	82
1968	18,755.15	21,728	21,731	1,713	4.38	391
1969	23,126.45	26,624	26,628	2,280	4.67	488
1970	48,569.77	55,540	55,549	5,163	4.98	1,037
1971	76,606.56	86,968	86,982	8,776	5.31	1,653
1972	78,181.72	88,072	88,086	9,641	5.65	1,706
1973	200,621.37	224,144	224,180	26,597	6.00	4,433
1974	325,392.74	360,372	360,429	46,312	6.37	7,270
1975	502,593.52	551,471	551,559	76,683	6.75	11,360
1976	1,116,196.02	1,212,747	1,212,940	182,305	7.15	25,497
1977	759,819.56	821,460	821,591	128,183	7.26	17,656
1978	979,767.93	1,047,617	1,047,784	176,926	7.69	23,007
1979	1,589,509.67	1,679,913	1,680,181	306,706	8.13	37,725
1980	1,399,008.16	1,468,259	1,468,493	280,267	8.31	33,726
1981	1,457,386.33	1,509,852	1,510,093	311,640	8.78	35,494
1982	1,540,073.62	1,581,848	1,582,100	342,992	9.01	38,068
1983	1,454,227.37	1,472,405	1,472,640	345,144	9.50	36,331
1984	1,859,115.80	1,863,299	1,863,596	460,299	9.76	47,162
1985	2,726,888.57	2,690,076	2,690,505	718,106	10.28	69,855
1986	3,424,467.77	3,338,856	3,339,388	941,197	10.58	88,960
1987	4,337,371.78	4,175,805	4,176,470	1,245,245	10.89	114,348
1988	5,277,774.77	5,011,907	5,012,706	1,584,512	11.23	141,096
1989	6,506,103.21	6,060,435	6,061,401	2,071,228	11.80	175,528
1990	6,693,132.37	6,137,602	6,138,580	2,227,835	12.16	183,210
1991	6,291,025.28	5,673,718	5,674,622	2,189,160	12.55	174,435
1992	10,593,476.39	9,385,820	9,387,316	3,854,529	12.94	297,877
1993	5,319,144.15	4,623,666	4,624,403	2,024,527	13.36	151,536
1994	5,880,513.12	5,008,727	5,009,525	2,341,116	13.79	169,769
1995	5,096,588.82	4,267,119	4,267,799	2,102,937	14.05	149,675
1996	5,555,666.48	4,545,230	4,545,954	2,398,629	14.52	165,195
1997	6,263,554.28	4,999,882	5,000,679	2,828,764	15.00	188,584
1998	8,769,118.70	6,848,682	6,849,773	4,111,625	15.31	268,558
1999	7,390,042.44	5,612,737	5,613,631	3,623,922	15.82	229,072
2000	8,182,442.70	6,057,053	6,058,018	4,170,035	16.18	257,728
2001	9,693,810.83	6,952,886	6,953,994	5,163,270	16.71	308,993
2002	6,004,285.34	4,178,983	4,179,649	3,325,708	17.11	194,372
2003	11,711,217.17	7,893,360	7,894,618	6,744,403	17.52	384,955
2004	8,654,461.88	5,631,891	5,632,788	5,185,289	17.96	288,713
2005	8,758,727.51	5,509,240	5,510,118	5,438,291	18.26	297,825
2006	9,053,650.32	5,466,141	5,467,012	5,850,051	18.73	312,336
2007	12,407,688.79	7,190,256	7,191,402	8,318,209	19.09	435,736
2008	12,932,209.12	7,166,060	7,167,202	8,998,059	19.47	462,150

NOVA SCOTIA POWER, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -25						
2009	10,761,646.93	5,676,769	5,677,674	7,774,385	19.86	391,459
2010	17,681,226.83	8,831,773	8,833,180	13,268,354	20.28	654,258
2011	19,057,786.48	8,992,893	8,994,326	14,827,907	20.61	719,452
2012	16,000,066.53	7,108,030	7,109,163	12,890,920	20.86	617,973
2013	14,588,288.84	6,050,493	6,051,457	12,183,904	21.15	576,071
2014	19,819,955.77	7,600,953	7,602,164	17,172,781	21.46	800,223
2015	17,737,894.25	6,257,042	6,258,039	15,914,329	21.62	736,093
2016	21,089,447.80	6,743,351	6,744,426	19,617,384	21.82	899,055
2017	17,266,834.92	4,938,315	4,939,102	16,644,442	21.91	759,673
2018	26,641,463.55	6,687,007	6,688,073	26,613,756	21.90	1,215,240
2019	26,600,229.79	5,685,799	5,686,705	27,563,582	21.82	1,263,226
2020	27,035,289.25	4,717,658	4,718,410	29,075,702	21.56	1,348,595
2021	31,872,771.09	4,223,142	4,223,815	35,617,149	21.08	1,689,618
2022	42,039,786.77	3,646,952	3,647,533	48,902,200	20.10	2,432,945
2023	56,306,928.72	1,970,743	1,971,057	68,412,604	17.33	3,947,640
	555,455,934.13	237,634,036	237,671,905	456,648,012		23,885,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 4.30

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S2.5						
NET SALVAGE PERCENT.. -65						
1952	1,688.32	2,629	2,786			
1953	3,235.64	5,006	5,339			
1954	5,441.74	8,424	8,979			
1955	8,660.92	13,313	14,291			
1956	9,264.03	14,239	15,286			
1957	14,701.53	22,424	24,258			
1958	17,363.64	26,461	28,650			
1959	23,078.02	34,876	38,079			
1960	31,220.11	47,104	51,513			
1961	33,404.67	50,295	55,118			
1962	40,744.85	60,775	67,229			
1963	60,838.85	90,486	100,384			
1964	52,828.65	78,311	87,167			
1965	62,157.91	91,792	102,561			
1966	66,318.49	96,896	109,426			
1967	84,208.84	122,466	138,945			
1968	60,069.37	86,913	99,114			
1969	115,356.91	165,976	190,339			
1970	164,218.83	234,842	270,961			
1971	214,099.91	304,161	353,265			
1972	112,008.62	157,998	184,814			
1973	604,734.76	846,544	997,812			
1974	258,339.70	358,698	426,261			
1975	1,213,510.16	1,670,312	2,002,292			
1976	1,656,448.85	2,258,941	2,726,296	6,845	9.97	687
1977	2,143,602.59	2,894,635	3,493,509	43,435	10.32	4,209
1978	1,532,994.86	2,048,595	2,472,431	57,011	10.68	5,338
1979	1,958,091.16	2,587,911	3,123,327	107,523	11.06	9,722
1980	1,771,850.34	2,314,577	2,793,442	130,111	11.45	11,363
1981	1,870,844.16	2,413,950	2,913,375	173,518	11.85	14,643
1982	1,675,375.71	2,133,817	2,575,285	189,085	12.26	15,423
1983	1,610,833.44	2,023,706	2,442,393	215,482	12.69	16,980
1984	1,906,158.53	2,360,444	2,848,799	296,363	13.13	22,571
1985	2,352,786.61	2,884,399	3,481,155	400,943	13.32	30,101
1986	2,513,264.31	3,032,203	3,659,539	487,347	13.78	35,366
1987	2,757,768.01	3,271,678	3,948,559	601,758	14.26	42,199
1988	3,271,951.45	3,813,656	4,602,667	796,053	14.75	53,970
1989	3,566,696.67	4,080,693	4,924,952	960,098	15.25	62,957
1990	3,958,853.16	4,441,833	5,360,808	1,171,300	15.76	74,321
1991	3,573,737.05	3,909,490	4,718,328	1,178,338	16.52	71,328
1992	5,866,905.25	6,281,607	7,581,215	2,099,179	17.04	123,191
1993	3,214,691.69	3,365,011	4,061,202	1,243,039	17.58	70,708

NOVA SCOTIA POWER, INC.

ACCOUNT 369.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S2.5						
NET SALVAGE PERCENT.. -65						
1994	4,097,793.26	4,188,662	5,055,259	1,706,100	18.12	94,156
1995	3,717,145.81	3,705,734	4,472,417	1,660,874	18.67	88,960
1996	3,510,134.50	3,392,791	4,094,729	1,696,993	19.45	87,249
1997	3,451,728.68	3,245,212	3,916,617	1,778,735	20.01	88,892
1998	4,058,281.64	3,688,248	4,451,313	2,244,852	20.80	107,926
1999	3,528,157.13	3,109,241	3,752,515	2,068,944	21.37	96,815
2000	3,491,340.17	2,964,462	3,577,783	2,182,928	22.16	98,508
2001	3,905,745.61	3,190,018	3,850,004	2,594,476	22.95	113,049
2002	2,915,734.40	2,286,169	2,759,157	2,051,805	23.75	86,392
2003	2,687,284.52	2,017,922	2,435,412	1,998,607	24.55	81,410
2004	2,909,267.70	2,096,767	2,530,569	2,269,723	25.14	90,283
2005	2,900,154.00	1,983,009	2,393,276	2,391,978	26.14	91,506
2006	2,690,010.13	1,747,888	2,109,510	2,329,007	26.94	86,452
2007	3,089,888.42	1,901,162	2,294,495	2,803,821	27.75	101,039
2008	2,471,568.25	1,434,671	1,731,492	2,346,596	28.56	82,164
2009	2,633,976.41	1,430,723	1,726,727	2,619,334	29.55	88,641
2010	632,336.66	321,145	387,587	655,768	30.36	21,600
2011	2,018,834.46	949,357	1,145,770	2,185,307	31.36	69,685
2012	1,830,508.45	795,557	960,151	2,060,188	32.17	64,041
2013	2,178,866.87	864,269	1,043,079	2,552,051	33.17	76,939
2014	1,745,225.82	626,606	756,245	2,123,378	34.17	62,142
2015	2,077,530.84	667,074	805,086	2,622,840	35.17	74,576
2016	2,152,501.57	612,656	739,409	2,812,219	35.98	78,161
2017	3,350,269.24	826,428	997,408	4,530,536	36.98	122,513
2018	2,344,835.24	489,426	590,684	3,278,294	37.98	86,316
2019	1,969,988.13	336,425	406,028	2,844,452	38.98	72,972
2020	3,312,394.05	439,969	530,995	4,934,455	39.98	123,423
2021	4,079,034.22	386,998	467,064	6,263,342	40.98	152,839
2022	14,734,144.36	838,741	1,012,269	23,299,069	41.98	555,004
2023	4,668,035.89	88,576	106,902	7,595,357	42.98	176,718
	149,613,064.74	111,333,993	134,202,103	112,659,454		3,885,448

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.60

NOVA SCOTIA POWER, INC.

ACCOUNT 370.00 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. -10						
2018	8,934.04	3,021	9,827			
2019	196,835.64	54,866	216,519			
2020	520,625.95	113,278	572,689			
2021	735,683.33	114,752	809,252			
2022	3,150,207.72	295,237	3,465,228			
2023	1,543,557.04	48,221	1,004,356	693,557	17.11	40,535
	6,155,843.72	629,375	6,077,871	693,557		40,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 0.66

NOVA SCOTIA POWER, INC.

ACCOUNT 370.10 METERS - AMI

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S2						
NET SALVAGE PERCENT.. -10						
2019	56,226,901.88	17,342,626	12,295,142	49,554,450	11.55	4,290,429
2020	32,486,054.60	7,840,184	5,558,338	30,176,322	12.45	2,423,801
2021	6,900,577.09	1,195,525	847,574	6,743,061	13.37	504,343
2022	359,392.32	37,398	26,513	368,819	14.35	25,702
2023	788,861.59	27,421	19,441	848,307	15.35	55,264
	96,761,787.48	26,443,154	18,747,008	87,690,959		7,299,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 7.54

NOVA SCOTIA POWER, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2.5						
NET SALVAGE PERCENT.. -15						
1997	46,128.22	47,096	50,859	2,188	3.35	653
1998	332,488.18	335,407	362,207	20,154	3.57	5,645
1999	393,390.57	390,149	421,323	31,076	3.91	7,948
2000	454,470.91	443,409	478,839	43,803	4.20	10,429
2001	617,805.48	589,837	636,967	73,509	4.60	15,980
2002	745,163.56	694,634	750,138	106,800	5.02	21,275
2003	648,543.38	590,171	637,328	108,497	5.41	20,055
2004	943,881.97	833,962	900,599	184,865	5.88	31,440
2005	1,017,609.89	870,316	939,858	230,393	6.38	36,112
2006	1,146,034.56	945,622	1,021,181	296,759	6.89	43,071
2007	1,257,428.90	997,336	1,077,027	369,016	7.42	49,733
2008	561,281.57	425,238	459,216	186,258	8.03	23,195
2009	680,113.33	491,021	530,256	251,874	8.60	29,288
2010	2,391,073.38	1,637,192	1,768,010	981,724	9.17	107,058
2011	81,078.39	52,214	56,386	36,854	9.82	3,753
2012	401,519.14	242,140	261,488	200,259	10.43	19,200
2013	181,733.86	101,822	109,958	99,036	11.05	8,963
2014	1,810,305.72	933,502	1,008,093	1,073,759	11.69	91,853
2015	971,076.83	455,629	492,036	624,702	12.33	50,665
2016	233,686.62	98,359	106,218	162,522	12.99	12,511
2017	630,740.99	233,854	252,540	472,812	13.66	34,613
2018	298,373.11	95,321	102,937	240,192	14.30	16,797
2019	267,716.46	71,211	76,901	230,973	14.96	15,439
2020	434,478.63	91,636	98,958	400,692	15.58	25,718
2021	478,259.09	73,810	79,708	470,290	16.12	29,174
2022	2,049,678.62	195,642	211,275	2,145,856	16.58	129,424
	19,074,061.36	11,936,530	12,890,306	9,044,865		839,992

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 4.40

NOVA SCOTIA POWER, INC.

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - LED

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. -15						
2012	34,361,630.68	23,037,755	14,981,120	24,534,755	8.22	2,984,763
2013	72,111.34	45,105	29,331	53,597	8.81	6,084
2014	270,180.94	156,162	101,550	209,158	9.40	22,251
2015	554,288.81	291,498	189,557	447,875	10.09	44,388
2016	158,303.66	74,549	48,478	133,571	10.82	12,345
2017	443,129.15	183,150	119,100	390,499	11.58	33,722
2018	234,303.98	82,829	53,862	215,588	12.39	17,400
2019	161,539.27	47,074	30,612	155,158	13.26	11,701
2020	257,244.74	58,515	38,051	257,780	14.20	18,154
2021	352,037.74	57,407	37,331	367,512	15.14	24,274
2022	527,186.26	51,654	33,590	572,674	16.11	35,548
2023	715,219.83	23,359	15,190	807,313	17.11	47,184
	38,107,176.40	24,109,057	15,677,772	28,145,481		3,257,814
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.6	8.55

NOVA SCOTIA POWER, INC.

ACCOUNT 389.10 LAND RIGHTS - GENERAL PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R5						
NET SALVAGE PERCENT.. 0						
1995	30,813.00	17,915	23,522	7,291	20.52	355
1996	18,942.51	10,627	13,953	4,990	21.52	232
1997	108,333.52	58,565	76,895	31,439	22.52	1,396
1998	58,499.76	30,432	39,957	18,543	23.52	788
1999	47,604.12	23,793	31,240	16,364	24.52	667
2000	56,225.24	26,954	35,390	20,835	25.52	816
2001	83,713.12	38,424	50,450	33,263	26.52	1,254
2003	19,108.06	7,991	10,492	8,616	28.52	302
2004	890.35	354	465	425	29.52	14
2005	203,318.25	76,732	100,748	102,570	30.52	3,361
2006	203,026.45	72,480	95,165	107,861	31.52	3,422
2007	243,685.17	82,024	107,696	135,989	32.52	4,182
2008	233,004.06	73,676	96,736	136,268	33.52	4,065
2009	167,852.78	49,651	65,191	102,662	34.52	2,974
2010	621,756.73	171,232	224,825	396,932	35.52	11,175
2011	24,975.91	6,369	8,362	16,614	36.52	455
2012	1,405,274.54	329,677	432,861	972,414	37.52	25,917
2013	215,229.69	46,102	60,531	154,699	38.52	4,016
2014	209,178.71	40,539	53,227	155,952	39.52	3,946
2015	94,945.92	16,464	21,617	73,329	40.52	1,810
2016	155,794.41	23,837	31,298	124,496	41.52	2,998
2017	46,527.09	6,169	8,100	38,427	42.52	904
2018	1,661.05	186	244	1,417	43.52	33
2019	32,225.42	2,958	3,884	28,341	44.52	637
2021	21,263.11	1,084	1,423	19,840	46.52	426
2022	29,193.72	893	1,173	28,021	47.52	590
2023	13,486.21	138	181	13,305	48.52	274
	4,346,528.90	1,215,266	1,595,626	2,750,903		77,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 1.77

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2.5						
NET SALVAGE PERCENT.. -10						
1964	27.43	28	28	2	4.19	
1965	742.77	760	749	68	4.39	15
1966	5,793.02	5,899	5,816	556	4.61	121
1967	10,370.90	10,507	10,359	1,049	4.85	216
1968	4,997.20	5,034	4,963	534	5.10	105
1969	52,806.93	52,871	52,129	5,959	5.38	1,108
1970	19,519.13	19,414	19,141	2,330	5.67	411
1971	9,939.30	9,816	9,678	1,255	5.98	210
1972	57,813.06	56,987	56,187	7,407	5.97	1,241
1973	46,999.69	45,951	45,306	6,394	6.32	1,012
1975	8,580.88	8,240	8,124	1,315	7.06	186
1976	330,046.38	315,564	311,134	51,917	7.15	7,261
1977	234,485.38	221,875	218,760	39,174	7.56	5,182
1978	30,584.89	28,624	28,222	5,421	7.98	679
1979	362,652.86	337,285	332,550	66,368	8.13	8,163
1980	1,147,477.46	1,054,210	1,039,410	222,815	8.58	25,969
1981	228,137.19	206,909	204,004	46,947	9.05	5,188
1982	759,485.86	683,051	673,462	161,972	9.26	17,492
1983	315,532.06	279,751	275,824	71,261	9.75	7,309
1984	264,378.05	230,908	227,666	63,150	10.25	6,161
1985	821,186.38	706,023	696,111	207,194	10.76	19,256
1986	809,723.89	688,063	678,403	212,293	11.04	19,229
1987	295,141.05	246,478	243,018	81,637	11.58	7,050
1988	5,157,764.91	4,229,625	4,170,246	1,503,295	12.12	124,034
1989	561,890.50	452,063	445,717	172,363	12.67	13,604
1990	1,346,412.70	1,061,768	1,046,862	434,192	13.23	32,819
1991	619,667.46	480,688	473,940	207,694	13.59	15,283
1992	8,941,860.06	6,784,905	6,689,652	3,146,394	14.16	222,203
1993	515,251.87	382,008	376,645	190,132	14.75	12,890
1994	1,864,960.97	1,349,448	1,330,503	720,954	15.35	46,968
1995	1,763,603.40	1,243,905	1,226,442	713,522	15.95	44,735
1996	1,256,473.18	862,720	850,608	531,512	16.56	32,096
1997	5,820,065.94	3,884,778	3,830,240	2,571,833	17.17	149,786
1998	3,857,666.99	2,499,382	2,464,293	1,779,141	17.79	100,008
1999	1,871,199.89	1,180,035	1,163,469	894,851	18.24	49,060
2000	2,508,967.00	1,530,620	1,509,132	1,250,732	18.87	66,282
2001	1,636,478.07	963,967	950,434	849,692	19.52	43,529
2002	737,711.46	418,725	412,847	398,636	20.17	19,764
2003	1,834,662.12	1,001,193	987,137	1,030,991	20.82	49,519
2004	1,718,340.71	899,345	886,719	1,003,456	21.48	46,716
2005	1,276,515.29	639,036	630,065	774,102	22.15	34,948
2006	3,325,547.44	1,587,616	1,565,328	2,092,774	22.82	91,708

NOVA SCOTIA POWER, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2.5						
NET SALVAGE PERCENT.. -10						
2007	2,543,760.34	1,158,988	1,142,717	1,655,419	23.34	70,926
2008	1,879,100.15	810,681	799,300	1,267,710	24.02	52,777
2009	1,827,283.42	743,302	732,867	1,277,145	24.71	51,685
2010	2,244,239.45	856,626	844,600	1,624,063	25.41	63,914
2011	60,279,603.32	21,549,958	21,247,418	45,060,146	25.96	1,735,753
2012	6,603,316.00	2,188,537	2,157,812	5,105,836	26.67	191,445
2013	11,255,164.72	3,431,925	3,383,744	8,996,937	27.38	328,595
2014	3,187,092.38	889,071	876,589	2,629,213	27.96	94,035
2015	4,703,601.97	1,182,768	1,166,163	4,007,799	28.68	139,742
2016	2,978,368.84	668,346	658,963	2,617,243	29.26	89,448
2017	3,113,677.66	612,398	603,801	2,821,244	29.86	94,482
2018	9,406,635.51	1,582,102	1,559,891	8,787,408	30.47	288,395
2019	5,845,464.68	815,968	804,513	5,625,498	30.96	181,702
2020	3,024,625.05	333,041	328,365	2,998,723	31.47	95,288
2021	4,056,600.86	325,745	321,172	4,141,089	31.75	130,428
2022	6,867,041.03	338,408	333,657	7,220,088	31.95	225,981
2023	2,362,923.34	41,328	40,748	2,558,467	30.95	82,665
	184,609,960.44	74,195,267	73,153,643	129,917,313		5,246,777

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8 2.84

NOVA SCOTIA POWER, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 4.99

NOVA SCOTIA POWER, INC.

ACCOUNT 391.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

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

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

NOVA SCOTIA POWER, INC.

ACCOUNT 391.32 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 10.00

NOVA SCOTIA POWER, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-R1						
NET SALVAGE PERCENT.. +10						
1999	38,156.08	33,736	34,340			
2000	120,007.50	104,572	108,007			
2001	119,576.34	102,668	107,619			
2002	166,920.08	141,154	150,228			
2003	182,036.35	151,480	163,833			
2004	48,989.48	40,065	44,091			
2005	594,254.89	475,891	534,829			
2006	633,473.84	495,896	570,126			
2007	1,476,880.15	1,127,288	1,329,192			
2008	257,199.05	190,507	231,479			
2009	4,410,219.20	3,165,435	3,969,197			
2010	1,755,733.49	1,213,879	1,580,160			
2011	6,399,118.33	4,247,415	5,759,206			
2012	3,353,004.75	2,120,239	3,017,704			
2013	1,977,934.52	1,185,040	1,721,862	58,279	5.27	11,059
2014	1,947,153.83	1,095,449	1,591,687	160,751	5.70	28,202
2015	5,009,767.66	2,621,411	3,808,908	699,883	6.12	114,360
2016	6,400,439.50	3,076,051	4,469,500	1,290,896	6.54	197,385
2017	7,572,168.67	3,295,711	4,788,666	2,026,286	6.94	291,972
2018	8,460,331.36	3,261,965	4,739,633	2,874,665	7.34	391,644
2019	10,134,598.44	3,369,349	4,895,661	4,225,478	7.68	550,192
2020	7,581,304.50	2,087,209	3,032,713	3,790,461	7.94	477,388
2021	9,047,933.52	1,921,781	2,792,346	5,350,794	8.09	661,408
2022	14,455,848.65	2,050,418	2,979,256	10,031,008	8.02	1,250,749
2023	10,508,451.37	622,310	904,216	8,553,390	7.10	1,204,703
	102,651,501.55	38,196,919	53,324,459	39,061,892		5,179,062

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 5.05

NOVA SCOTIA POWER, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 5.00

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2.5						
NET SALVAGE PERCENT.. -5						
1980	1,496.16	1,571	1,571			
1981	2,464.15	2,587	2,587			
1983	35,847.84	37,640	37,640			
1984	70,877.10	74,079	74,421			
1985	60,152.75	62,251	63,160			
1986	65,710.63	67,533	68,996			
1987	114,306.00	116,529	120,021			
1988	108,865.89	110,377	114,309			
1989	114,644.25	115,032	120,376			
1990	432,728.68	432,283	454,365			
1991	964,783.68	954,774	1,013,023			
1992	1,843,479.56	1,810,997	1,935,654			
1993	784,645.09	763,899	823,877			
1994	975,567.55	942,808	1,024,346			
1995	4,362,910.21	4,165,096	4,581,056			
1996	1,105,680.93	1,043,940	1,160,965			
1997	3,679,237.24	3,429,748	3,863,199			
1998	1,832,592.32	1,687,927	1,924,222			
1999	1,142,922.77	1,034,939	1,200,069			
2000	1,517,339.72	1,351,677	1,593,207			
2001	802,379.79	699,442	842,499			
2002	1,126,594.23	958,878	1,182,924			
2003	684,569.21	568,785	718,798			
2004	612,653.57	494,237	643,286			
2005	468,302.13	365,690	491,717			
2006	465,465.65	350,670	472,506	16,233	6.89	2,356
2007	512,337.54	371,027	499,936	38,018	7.42	5,124
2008	595,094.00	411,650	554,673	70,176	8.03	8,739
2009	1,907,090.70	1,257,135	1,693,911	308,534	8.60	35,876
2010	1,239,585.56	774,952	1,044,199	257,366	9.17	28,066
2011	994,197.83	584,588	787,696	256,212	9.82	26,091
2012	652,763.20	359,424	484,301	201,100	10.43	19,281
2013	884,644.44	452,549	609,782	319,095	11.05	28,877
2014	1,462,156.40	688,412	927,592	607,672	11.69	51,982
2015	797,997.48	341,862	460,638	377,259	12.33	30,597
2016	5,600,573.71	2,152,300	2,900,090	2,980,512	12.99	229,447
2017	2,135,938.85	723,058	974,275	1,268,461	13.66	92,860
2018	5,497,334.46	1,603,517	2,160,639	3,611,562	14.30	252,557
2019	20,745,315.04	5,038,311	6,788,809	14,993,772	14.96	1,002,257
2020	13,347,762.45	2,570,379	3,463,425	10,551,726	15.58	677,261

NOVA SCOTIA POWER, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2.5						
NET SALVAGE PERCENT.. -5						
2021	3,749,510.96	528,344	711,911	3,225,076	16.12	200,067
2022	3,622,848.82	315,731	425,428	3,378,563	16.58	203,773
2023	4,395,324.83	136,145	183,446	4,431,645	16.45	269,401
	91,516,693.37	39,952,773	49,199,545	46,892,983		3,164,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.8	3.46

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2						
NET SALVAGE PERCENT.. -5						
1979	31,852.37	33,445	33,445			
1981	17,158.46	18,016	18,016			
1982	59,258.17	62,221	62,221			
1983	3,015.54	3,166	3,166			
1984	26,466.51	27,790	27,790			
1988	1,481,151.28	1,551,476	1,106,343	448,866	0.09	448,866
1989	56,790.62	59,630	59,630			
1990	58,482.99	60,891	43,339	18,068	0.28	18,068
1991	44,704.53	46,071	32,791	14,149	0.61	14,149
1992	777,213.75	791,755	563,523	252,551	0.97	252,551
1993	49,261.61	49,697	35,371	16,354	1.24	13,189
1994	243,534.44	243,642	173,410	82,301	1.46	56,371
1995	39,134.09	38,646	27,506	13,585	1.80	7,547
1996	50,700.29	49,482	35,218	18,017	2.09	8,621
1997	218,052.77	210,547	149,855	79,100	2.32	34,095
1998	1,256,901.02	1,198,065	852,710	467,036	2.59	180,323
1999	345,130.70	324,047	230,637	131,750	2.90	45,431
2002	268,313.98	239,245	170,280	111,450	3.82	29,175
2003	272,222.41	237,299	168,895	116,939	4.19	27,909
2004	149,529.79	127,049	90,426	66,580	4.60	14,474
2005	150,662.68	124,674	88,735	69,461	4.97	13,976
2006	407,758.16	326,675	232,507	195,639	5.44	35,963
2007	44,977.59	34,834	24,793	22,433	5.87	3,822
2008	2,057,138.72	1,533,381	1,091,367	1,068,629	6.33	168,820
2009	66,247.53	47,301	33,666	35,894	6.82	5,263
2010	454,543.03	309,271	220,120	257,150	7.33	35,082
2011	1,105,832.55	714,091	508,246	652,878	7.83	83,382
2012	3,793,330.17	2,303,765	1,639,679	2,343,318	8.38	279,632
2013	758,253.52	430,567	306,451	489,715	8.92	54,901
2014	764,224.61	401,699	285,905	516,531	9.48	54,486
2015	270,144.18	130,196	92,666	190,985	10.02	19,060
2016	1,580,960.74	688,572	490,084	1,169,925	10.58	110,579
2017	769,831.01	297,948	212,061	596,262	11.14	53,524
2018	1,066,772.87	357,988	254,794	865,318	11.71	73,896
2019	555,702.20	157,016	111,754	471,733	12.22	38,603
2020	2,870,121.36	650,944	463,302	2,550,325	12.71	200,655

NOVA SCOTIA POWER, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SCADA EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2						
NET SALVAGE PERCENT.. -5						
2021	266,366.60	44,750	31,850	247,835	13.12	18,890
2022	3,707,202.99	392,370	279,266	3,613,297	13.38	270,052
2023	2,439,041.15	95,269	67,806	2,493,187	12.96	192,376
	28,577,986.98	14,413,491	10,319,624	19,687,262		2,863,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.9	10.02

NOVA SCOTIA POWER, INC.

ACCOUNT 397.20 REMOTE MONITORING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
2007	220,775.00	194,525	220,775			
2010	400,803.60	318,719	400,804			
2011	164,016.95	124,243	164,017			
2012	183,543.50	131,289	183,544			
2013	174,262.17	116,738	174,262			
2014	155,966.60	96,762	155,967			
2015	128,288.26	72,842	124,769	3,519	6.47	544
2016	69,715.77	35,660	61,081	8,635	7.16	1,206
2017	160,836.28	72,666	124,468	36,368	7.89	4,609
2018	170,038.59	66,213	113,414	56,625	8.62	6,569
2019	171,138.79	55,449	94,977	76,162	9.39	8,111
2020	338,411.91	86,701	148,508	189,904	10.16	18,691
2021	324,963.23	60,378	103,420	221,543	10.96	20,214
2022	651,152.08	73,710	126,255	524,897	11.75	44,672
2023	174,855.54	6,767	11,591	163,265	12.42	13,145
	3,488,768.27	1,512,662	2,207,852	1,280,916		117,761
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.9	3.38

NOVA SCOTIA POWER, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 4.94

NOVA SCOTIA POWER, INC.

ACCOUNT 399.76 MISCELLANEOUS EQUIPMENT (KELLY ROCK)

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1998	2,495,000.00	2,144,527	2,472,598	147,152	5.65	26,045
2003	14,449.76	11,850	13,663	1,509	5.75	262
2004	3,621.38	2,936	3,385	417	5.75	73
	2,513,071.14	2,159,313	2,489,646	149,078		26,380

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 1.05

Nova Scotia Power Inc.
Hydroplant Asset Study Update

Hydro System Decommissioning Study Update

					Del Gobbo, Giuseppe
11-Dec-2024	0	Approved for Use	Victoria Tillous/ Danielle McDonald/ Ian Walker	Richard Donnelly/ Tony Chislett/ Shem Evans	Giuseppe Del Gobbo
Date	**Rev.**	**Status**	**Prepared By**	**Checked By**	**Approved By**
HATCH					

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Exhibit A – Disclaimer (General)

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Appendix A

Selected Producer Price Indexes

Appendix B

Detailed Removal Cost Estimates – NSPI Register

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Executive Summary

Hatch was retained by Nova Scotia Power Inc. (NSPI) to provide engineering services required to update the Class 5 cost estimate that was developed in 2018 for the full decommissioning of all NSPI's hydroelectric assets (33 hydroelectric plants on 17 river systems). The scope of work was to review the baseline assumptions used in the 2018 study, incorporating learnings from recent decommissioning projects (i.e., since the original 2018 study), and escalate the 2018 estimate to 2024 dollars.

The costs for the following decommissioning activities were determined:

- Infrastructure removal costs, including powerhouse, substation and equipment removal.
- Environmental costs associated with studies, engineering requirements, construction mitigation, environmental assessment/consultations and potential environmental monitoring requirements.
- Potential sediment management costs based on known or suspected contamination and the nature of the sediments in the various reservoirs.

A comparison of the results of the 2018 and 2024 estimates is provided in Table ES-1.

Table ES-1: Comparison of the 2018 and 2024 System Decommissioning Estimate Results

	Infrastructure Removal Costs	Environmental Costs	Sediment Management Costs	Total Estimated Removal Costs
2018 Estimate	$476,733,817	$182,436,981	$103,440,222	$762,611,020
2024 Estimate	$563,621,203	$232,576,907	$109,240,193	$905,438,303
Difference	18%	27%	6%	19%

The results generally reflect escalation with some differences attributable to an increase in the available case studies. An exception is the sediment management costs; it was determined that there would be no requirement for sediment management at Wreck Cove.

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1. Introduction and Background

Hatch was retained by Nova Scotia Power Inc. (NSPI) to provide engineering services related to a 2024 update of the Hydro Asset Study [1] performed previously by Hatch for NSPI in 2018. The current study is intended to revalidate the baseline assumptions and provide any significant changes to these cost estimates, taking into consideration the decommissioning works that have been conducted in the interim (e.g., Roseway). The study also updates the cost estimates from 2018 to 2024 dollars.

The 2018 study performed by Hatch involved the development of a high-level (Class 5) cost estimate for full decommissioning of all NSPI's hydroelectric assets (33 hydroelectric plants on 17 river systems). This study "Hydro System Decommissioning Cost Estimate for Nova Scotia Power Inc's Control Structures" [1] resulted in the generation of cost estimates which included:

- Infrastructure removal costs, including powerhouse, substation and equipment removal.
- Environmental costs associated with studies, engineering requirements, construction mitigation, environmental assessment/consultations and potential environmental monitoring requirements.
- Potential sediment management costs based on known or suspected contamination and the nature of the sediments in the various reservoirs.

Total cost estimates to fully decommission each facility were produced, with an overall total cost of approximately CAD 763 million (in 2018 dollars) to decommission the entire fleet of hydroelectric assets. This report provides an update of the 2018 estimate.

2. Scope of Work and Methodology

NSPI engaged Hatch to refresh the 2018 study, including a review of baseline assumptions and updating of cost information. The scope of work included the following:

- Review the baseline assumptions used in the 2018 study, incorporating learnings from recent decommissioning projects (i.e., since the original 2018 study).
- Update the 2018 estimate to 2024 dollars, considering costs from recent decommissioning scopes (i.e., since the original 2018 study).
- Provide a memo documenting updated assumptions and changes to decommissioning costs.

Hatch's methodology to execute the scope is outlined below.

2.1 Infrastructure Removal Costs

Infrastructure removal costs, in the context of the 2018 study, included dismantling, demolition, and disposal of water impoundment structures to an extent that the sites are

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returned to an acceptable and practicable level of naturalization to approximate preconstruction conditions. In general, this entailed removal of the infrastructure, planting grasses and shrubs to re-vegetate newly exposed reservoir/riverbanks and allowances for slope stabilization.

For the 2018 study, infrastructure removal costs were estimated using a combination of methods. Where possible, Hatch made use of previous decommissioning estimates completed for NSPI sites, specifically Roseway, Harmony, Mersey, Tusket, Annapolis, St. Margaret's Bay and Gaspereau (part of the Black River System). For other sites without previous estimates, an empirical method was developed by conducting research on infrastructure removal costs for a wide range of precedent dam removal projects in North America. Based on an analysis of this information, a relationship between structure height and removal costs was developed. The NSPI structures were then reviewed and adjusted where necessary to account for any unusual aspects of the structure. Estimates were considered AACE Class 5.

As a first step to updating the infrastructure removal costs, Hatch revisited the empirical relationship that was developed as part of the 2018 study. The 2018 Hatch database of dam decommissioning costs made use of over 100 decommissioning projects in North America. For this update, Hatch reviewed actual costs from recent NSPI projects, public domain information on decommissioning projects completed since 2018 and detailed estimates that had previously been produced to update the database and associated empirical relationship.

Hatch also met with NSPI to determine if there have been any major changes to the sites that should be considered in the cost update. This included any changes to the infrastructure such as dam lengths, heights or impounded areas. This information was incorporated into the cost refresh.

All compiled infrastructure removal costs were escalated from 2018 CAD to 2024 CAD.

2.2 Environmental Costs

In the 2018 study, environmental costs included those associated with studies, engineering requirements, construction mitigation, environmental assessment/consultations, and potential environmental monitoring requirements. It should be noted that costs to mitigate environmental impacts due to decommissioning were not included in the estimates. Exclusions are consistent with the 2018 report such as treaty-related compensation or stakeholder remunerations, compensation to neighboring property owners and/or commercial interests, and costs associated with archaeological assessments and activities.

For the 2018 study, environmental costs were estimated using a combination of methods. Hatch made use of previous environmental cost estimates completed for NSPI sites where information was available, specifically Tusket, Annapolis, St. Margaret's Bay and Gaspereau Lake (part of the Black River System). For other sites, the specific environmental characteristics of the sites were noted and used as inputs into an environmental costing

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matrix. The environmental costing matrix estimated environmental costs based on the factors of dam size and an environmental concern score.

The environmental concern score was a function of fish habitat, indigenous community and stakeholder interest, recreational use, sediment management and flood reduction. The environmental concern scores were grouped into High, Medium, and Low concern levels. This allowed each of the systems to be grouped within an environmental cost category for estimating purposes based on an assessment of precedent case examples.

The 2018 environmental estimation matrix was developed using a Hatch database that contained approximately 300 academic and technical documents. Several decommissioning studies and cost estimates undertaken by Hatch were also included in the review including all previous Hatch-generated estimates that involved NSPI assets. For the cases where there were defined separate decommissioning costs for environmental components, these costs were recorded. In cases where only the total decommissioning/removal costs were available, the portion attributable to environmental costs was estimated.

To update the environmental costs, Hatch assumed that the 2018 environmental cost estimating matrix remained unchanged, with the exception of the escalation of 2018 costs to 2024 dollars. Hatch has also assumed that the environmental scoring criteria and categorizations remained unchanged. For this update, Hatch reviewed each of the NSPI assets against each of the criteria in the environmental cost estimating matrix, to verify the environmental scoring and criteria remained valid. Where changes were identified, adjustments were made as required and updated cost estimates were generated.

As part of the update to the environmental costs, Hatch also reviewed the actual costs from recent NSPI projects. The actual costs were compared to the previously developed estimates and to the results from the application of the environmental cost estimating matrix.

2.3 Sediment Management Costs

Sediment management costs in the 2018 study were estimated based on typical costs from precedent projects, adjusted for each NSPI reservoir using knowledge of the nature of the reservoir, reservoir use, historical use of the reservoir for industrial activities, known archaeological issues, and any information available on the nature of the sediments contained in the reservoir. A high-level cost allowance was generated for each reservoir using indices from industry research on the percentage of sediment management costs compared to total decommissioning costs.

Sediment management costs in 2018 were estimated utilizing a cost breakdown established by Pansic et al. [2] who suggested a typical cost breakdown for decommissioning projects of:

- Infrastructure Removal Costs: 30%
- Environmental Engineering: 22%
- Sediment Management: 48%

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While this is a typical breakdown, sediment management costs vary considerably. This variation is chiefly dependent on the geology of the project area, along with the level of contamination within any sediment buildup. In order to factor in the wide range of possible sediment management costs, a classification was assigned to each dam based on the best available knowledge of sediment characteristics at each system. These classes were then assigned a percentage of the removal costs that Pansic et al. [2] had determined for a large dam removal project in the United States. Infrastructure costs were limited to infrastructure that impacted sediment buildup such as impoundment structures. These classes are described in Table 2-1.

Table 2-1: Determination of Sediment Management Cost Allowances

Sediment Management Cost Classification	Description of Reservoir Sediments	Sediment Management Allowance
1	Bedrock or no material sediment management costs	Zero allowance
2	Generally granular materials with no significant industry	10% of the Pansic value
3	Generally transportable sediments with no significant industry	20% of the Pansic value
4	Generally granular sediments with industry	50% of the Pansic value
5	Generally transportable sediments with industry	100% of the Pansic value
6	Generally transportable sediments with significant industry	120% of the Pansic value

For this study, Hatch reviewed the description of reservoir sediments for each site with NSPI to verify that the information provided in the 2018 study remained applicable. Where necessary, modifications were made based on the most recent available data. Sediment management costs were then estimated using the empirical sediment management cost relationship adjusted for site specific conditions as a percentage of total decommissioning costs. Hatch also assessed any available information on sediment management costs from actual projects such as Roseway.

It is important to note that there is no way to know the composition of sediment unless Environmental Site Assessments (ESAs) and adequate sampling are conducted. This means that any evaluated system's sediment management costs would likely vary considerably pending ESAs and sampling programs.

2.4 Exclusions

The following scope items are not included in the current scope of this study:

- Detailed re-assessment of criteria and methodology from the 2018 report.
- Site visit(s).
- Re-evaluation of fisheries under the modernized Fisheries Act which received royal assent in 2019.

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- Taxes and duties.
- Unexpected site conditions, including unidentified ground conditions.
- Development fees and approval costs of Statutory Authorities.
- Working capital.
- Permits.
- Event risk.
- Financing costs.
- Costs driven by revisions/changes to laws and regulations.
- Soil and sediment decontamination and disposal costs.
- Compensation to landowners related to depreciated land values and altered uses.
- Lost or altered recreational uses.
- Loss of revenue to local businesses.
- Protection and/or moving cultural heritage sites.
- Removal/reinstatement of transmission lines or any work needed on the grid from the switchyard poles.

3. Escalation Factors

3.1 General

A composed set of escalation factors was calculated using Producer Price Indexes (PPIs) to update the decommissioning project costs to 2024 values. PPIs are calculated by the Canadian and USA governments using direct market information to account for the variation year by year of the main commodities production costs.

Decommissioning project costs have a strong component of labour and construction equipment (rental and operation), and a small component of materials. In accordance with general benchmarking, a weighting has been assigned to each component as follows:

1. Workforce: 50%
2. Construction equipment: 20%
3. Fuel: 20%
4. Structural components: 8%
5. Concrete: 2%

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The composed escalation factors were calculated (referred to 2024) using the following formula:

$$\text{Composed Escalation Factor (year)} = \sum \%A \frac{PPI\ (A\ 2024)}{PPI\ (A\ year)}$$

Where:

A is each component

%A is the relative weighting for the component

year is the past year of interest whose respective cost value will be escalated to 2024.

3.2 Escalation Factors for Canada

The following index series 1991-2024 [3] have been used for decommissioning projects in Canada:

1. Workforce: Average hourly rate for construction
2. Construction equipment: Equipment and machinery
3. Fuel: Annual average retail prices for gasoline and fuel oil in cents per liter
4. Structural components: Industrial structures costs
5. Concrete: Ready mix concrete

Refer to Appendix A for the detailed breakdown of selected PPI for Canada, including the resulting composed factors. The resulting composed escalation factors per year, as well as the escalation factor per cost component, are shown in Figure 3-1.

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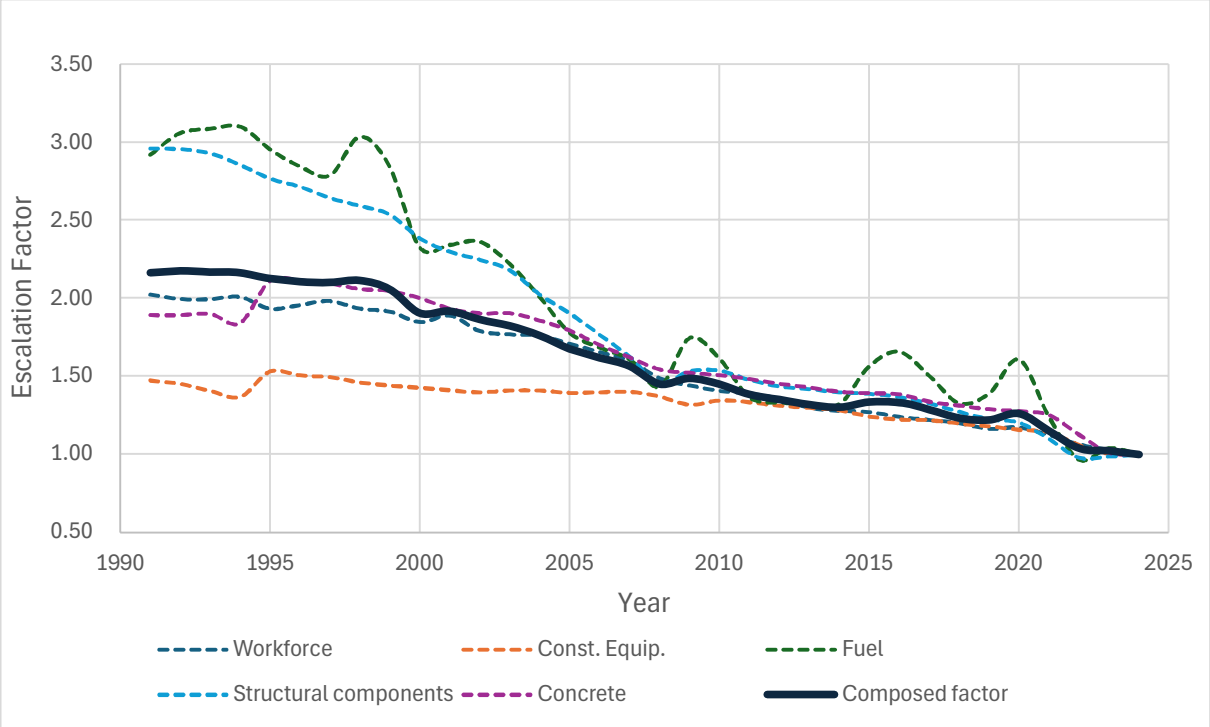


Figure 3-1: Canadian Escalation Factors per Year Referred to 2024

3.3 Escalation Factors for the USA

The following index series 1991-2024 [3] have been used for decommissioning projects in the USA:

1. Workforce: Average hourly rate for construction
2. Construction equipment: Mixers, pavers, and related equipment
3. Fuel: Annual average regular all formulations retail gasoline price per gallon
4. Structural components: Fabricated structural metals
5. Concrete: Ready mix concrete

Refer to Appendix A for the detailed breakdown of selected PPI for the USA, including the resulting composed factors. The resulting composed escalation factors per year, as well as the escalation factor per cost component, are shown in Figure 3-2.

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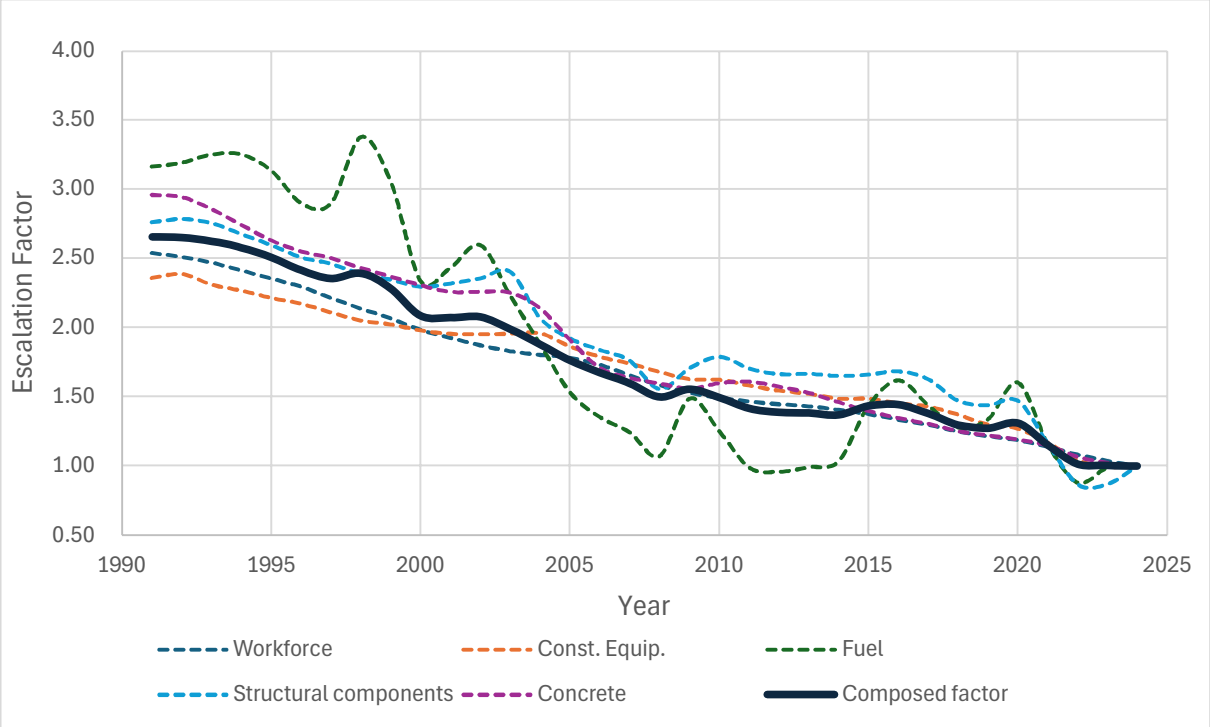


Figure 3-2: USA Escalation Factors per Year Referred to 2024

4. Review and Revalidation of Baseline Assumptions

4.1 Infrastructure Removal Costs

The 2018 study estimated infrastructure removal costs for the NSPI assets using a database of actual and estimated infrastructure removal costs from over 100 case examples. From this database, an empirical relationship was determined between the cost of the dam or dam/powerhouse infrastructure removal and the height of the structure. For the 2024 update, these case examples were used and escalated using new indices to 2024 CAD. Infrastructure removals from 2018 to 2024 were researched and over 90 additional precedent case examples were added to the database to refine the empirical relationship. The updated empirical relationship is shown in Figure 4-1. As in the 2018 study, mean dam height was selected as being representative of the benchmark data. A reduction percentage was applied to longer dams, assuming increased volume of fill would result in reduced unit prices.

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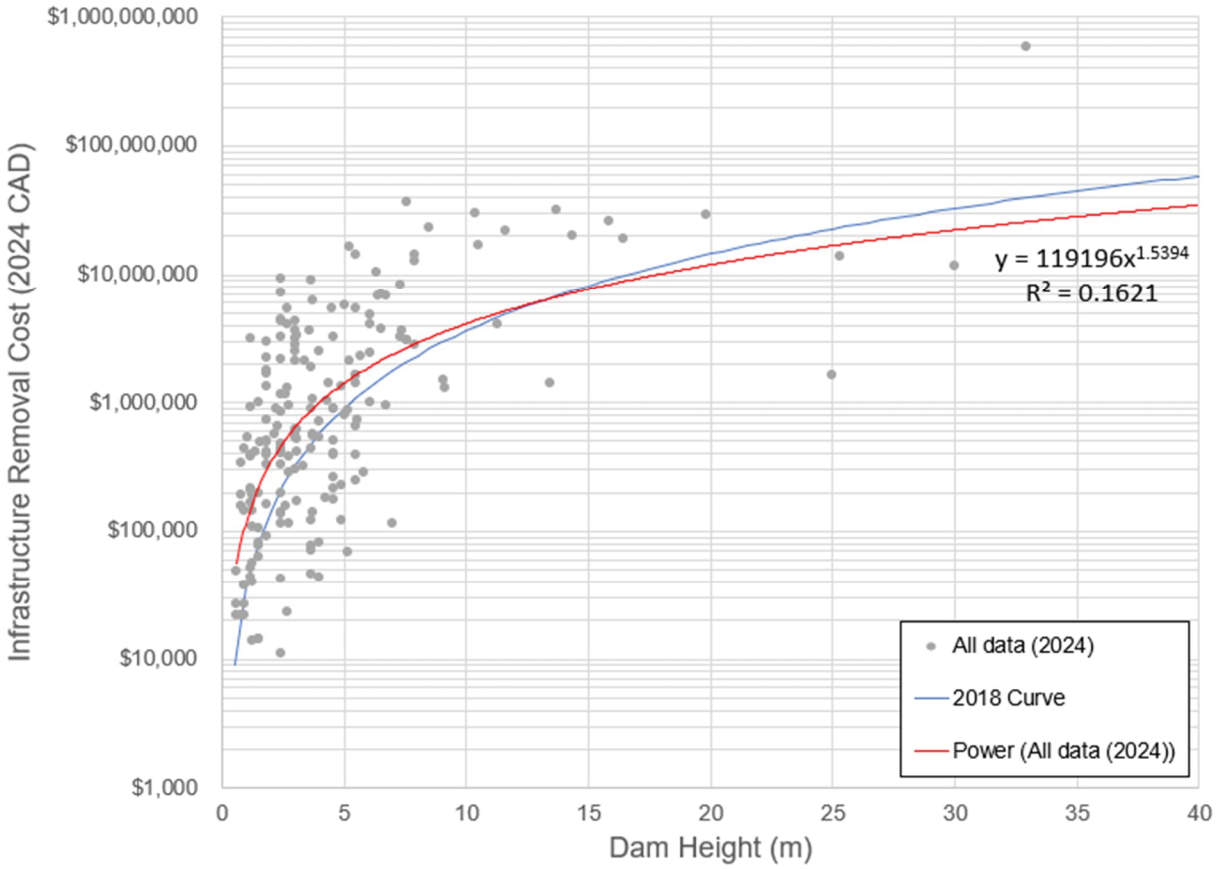


Figure 4-1: **Relationship of Infrastructure Removal Costs with Dam Height, Updated for 2024**

Cost estimates from comprehensive studies previously completed by Hatch, escalated to 2024 CAD, were used in the development of the empirical relationship. These studies included estimates for the following systems: Annapolis, Gaspereau Lake (part of the Black River System), Harmony, Mersey, St. Margaret's Bay, and Tusket. The 2018 infrastructure removal cost for Mersey was updated based on a re-evaluation of the comprehensive study used in the 2018 report.

Roseway decommissioning costs provided by NSPI were based on actuals up to June 2024 and projected decommissioning costs into 2025 with $4,973,171 noted as the projected total [4]. However, as the decommissioning project remains in progress and the estimated costs were in 2025 CAD, the previous Hatch estimate was utilized and escalated using 2024 factors. The escalated total decommissioning cost of $5,582,374 is within approximately 12% of the NSPI projected total. This was considered an acceptable accuracy for the level of uncertainty inherent in estimating infrastructure costs for a Class 5 estimate.

As part of the update, Hatch confirmed with NSPI that any planned changes to their hydroelectric assets since the 2018 report were completed. This included infrastructure removals and remediations that would affect the empirical relationship and basis of estimate.

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No major infrastructure was decommissioned and only minor remedial changes were noted since the previous study. Therefore, this did not have any effect on the overall infrastructure removal cost estimate.

4.2 Environmental Costs

The 2018 study estimated environmental costs based on a matrix using the size of each structure and an environmental concern score. The environmental concern score factored associated fisheries, stakeholder and indigenous community interest, recreational use, contaminated sediments, and inundation reduction. This costing matrix was escalated to 2024 dollars. The environmental costing matrix is shown in Table 4-1, where the Canada escalation factor is as described in Section 3.

Table 4-1: Environmental Costing Matrix

Dam Size	Environmental Concern Score	Environmental Cost (2018 CAD)	Canada Escalation Factor (2018-2024)	Environmental Cost (2024 CAD)
Small	Low	$ 121,000	1.23	$ 148,830
	Medium	$ 363,000	1.23	$ 446,490
	High	$ 1,100,000	1.23	$ 1,353,000
Medium	Low	$ 3,080,000	1.23	$ 3,788,400
	Medium	$ 3,520,000	1.23	$ 4,329,600
	High	$ 4,400,000	1.23	$ 5,412,000
Large	Low	$ 4,840,000	1.23	$ 5,953,200
	Medium	$ 6,600,000	1.23	$ 8,118,000
	High	$66,000,000	1.23	$81,180,000

Each dam was re-evaluated based on new information acquired since 2018, including information provided by David Walker of NSPI over email [4] on any contamination found on any sites since the 2018 report. After review of the information provided to Hatch, environmental concern scores were adjusted to match the current information. Notable updates included contamination found at Roseway, Malay Falls, and Big Falls. This changed the Roseway and Malay Falls scores from 6 to 7, which kept them in the Medium concern category, and changed the Big Falls score from 7 to 8, which changed it from Medium to High concern. Anti Dam (in the Sheet Harbour system) was changed from Medium to High concern based on a re-evaluation of the environmental concern score assumed in the 2018 report.

The factor regarding associated fisheries in the 2018 study was intended as an indication of whether a Fisheries Act Authorization would be required for works. The Fisheries Act was updated in 2019, which changed the trigger from being associated with a commercial, recreational or aboriginal fishery to being triggered when fish or fish habitat were to be impacted. This new trigger would require site specific studies characterizing the aquatic

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habitat at each site and was, therefore, outside of the scope of this update. For this reason, all fisheries scoring were left unchanged from the 2018 study.

After dams were re-evaluated and the matrix was updated to 2024 dollars, the environmental methodology was validated by comparing the estimate with the actual environmental management costs for Roseway. Information received from NSPI indicated that actual environmental management costs associated with Roseway decommissioning as of June 2024 totalled $497,712. The 2024 escalated environmental cost estimate from the matrix totalled $446,490. Actual costs were therefore 11.5% higher than the estimated costs. This was considered acceptable accuracy for the level of uncertainty inherent in estimating high-level environmental costs and was even within the accuracy level of a Class 1 estimate. Please note that this is only one point of validation and does not guarantee that this level of accuracy will hold for other systems.

For the Annapolis, Gaspereau, St. Margaret's Bay and Tusket systems, Hatch had performed decommissioning estimates for environmental costs as part of other project scopes. These estimates were site specific and likely more accurate than applying the environmental costing matrix. As a result, the estimates for these systems listed in the 2018 study were directly escalated to 2024 dollars. Refer to Table 4-2 for the resulting environmental costs in 2024 CAD for the systems with site-specific decommissioning estimates.

Table 4-2: 2024 Inflation Adjusted Detailed Environmental Cost Estimates

System	Environmental Cost (2018 CAD)	Canada Escalation Factor (2018-2024)	Environmental Cost (2024 CAD)
Annapolis	$ 2,287,500	1.23	$ 2,813,625
Gaspereau	$ 2,512,800	1.23	$ 3,090,744
St. Margarets Bay	$10,120,734	1.23	$12,448,503
Tusket	$10,583,882	1.23	$13,018,175
Mersey	$15,500,000	1.23	$19,065,000

4.3 Sediment Management Costs

Each system's sediment classification from 2018 was checked against any new information. No information was found that conflicted with the 2018 assumptions. As a result, the percentage allowance for sediment management costs generally remained unchanged. The allowance for Wreck Cove was re-evaluated from 10% in the 2018 study to 0% due to a misassignment between the Pansic allowance and the cost classification in 2018. Sediment classifications and allowances are summarized in Table 4-3.

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Table 4-3: Sediment Management Classification by System and Associated Allowance for Sediment Management Cost

System	Sediments	Industry	Sediment Management Cost Classification	% of Pansic Allowance for Sediment Management
Annapolis	Silty sand	No significant activity	1	0%
Avon	Silty sand	No significant activity	3	20%
Bear River	Rocky with minor silt	No significant activity	1	0%
Black River	Rocky, some areas of silty sand	Some	4	50%
Dickie Brook	Rocky, some areas of silty sand	No significant activity	3	20%
Fall River	Granular and rock	No significant activity	2	10%
Harmony	Rocky, some areas of silty sand	No significant activity	3	20%
Lequile	Very rocky	No significant activity	1	0%
Mersey	Rocky	No significant activity	2	10%
Nictaux	Rocky	No significant activity	3	20%
Paradise	Rocky	No significant activity	2	10%
Roseway	Very rocky	No significant activity	1	0%
Sheet Harbour	Silty fine sands	Significant	5	100%
Sissiboo	Rocky	No significant activity	3	20%
St. Margret's Bay	Granular and rock	No significant activity	2	10%
Tusket	Silty fine sands	Significant	5	100%
Wreck Cove	Rocky with some granular	No significant activity	1	0%

As sediment management costs were estimated by a factor of the environmental and infrastructure removal costs already adjusted to 2024 values, the costs include inflation. The methodology was partially validated with Roseway, as the estimation of $0 sediment management costs matches the expected actual value provided by NSPI [4].

5. Updated Decommissioning Costs

5.1 Overall Decommissioning Cost Results

The updated total cost for decommissioning the entire NSPI hydroelectric system was determined to be in the order of $905 million (in 2024 CAD) as summarized in Table 5-1. A detailed breakdown of each system's costs can be found in Appendix B. This is approximately $143 million greater (~19%) than the full decommissioning cost determined in 2018. Environmental cost increases were mainly driven by inflation and factoring in new information regarding contamination present at a variety of sites. Infrastructure cost increases were primarily driven by inflation and empirical relationship refinement based on new removal cost data for dam decommissioning projects from 2018 to 2024.

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Table 5-1: **Estimated Costs to Fully Decommission NSPI's Hydroelectric System in 2024 CAD**

System	Infrastructure Removal Cost (2024 CAD)	Environmental Cost (2024 CAD)	Sediment Management Cost (2024 CAD)	Total Estimated Removal Costs (2024 CAD)
Annapolis	$ 27,139,950	$ 2,813,625	$ 0	$ 29,953,575
Avon	$ 12,030,000	$ 6,562,050	$ 1,964,695	$ 20,556,745
Bear River	$ 24,951,000	$ 14,774,760	$ 0	$ 39,725,760
Black River	$ 59,475,000	$ 33,465,594	$ 27,362,440	$120,303,034
Dickie Brook	$ 8,758,000	$ 4,776,090	$ 1,437,243	$ 14,971,333
Fall River	$ 878,000	$ 1,339,470	$ 111,822	$ 2,329,292
Harmony	$ 4,663,860	$ 892,980	$ 550,278	$ 6,107,118
Lequille	$ 6,355,000	$ 4,776,090	$ 0	$ 11,131,090
Mersey	$129,099,000	$ 19,065,000	$ 7,447,508	$155,611,508
Nictaux	$ 14,118,000	$ 9,457,470	$ 2,355,756	$ 25,931,226
Paradise	$ 8,404,000	$ 3,125,430	$ 465,468	$ 11,994,898
Roseway	$ 4,689,394	$ 892,980	$ 0	$ 5,582,374
Sheet Harbour	$ 15,310,000	$ 7,644,450	$ 21,188,615	$ 44,143,065
Sissiboo	$ 61,359,000	$ 41,577,690	$ 10,769,251	$113,705,941
St Margaret's Bay	$ 31,587,000	$ 12,448,503	$ 2,009,386	$ 46,044,888
Tusket	$ 23,358,000	$ 13,018,175	$ 33,577,731	$ 69,953,906
Wreck Cove	$131,446,000	$ 55,946,550	$ 0	$187,392,550
Total	**$563,621,203**	**$232,576,907**	**$109,240,193**	**$905,438,303**

The infrastructure removal, environmental, and sediment management estimated cost results are described in more detail in Sections 5.2, 5.3, and 5.4, respectively.

5.2 Infrastructure Removal Costs

The updated infrastructure removal cost estimate for NSPI's hydroelectric portfolio is displayed in Table 5-2. The table also shows a direct comparison to the 2018 study results. These estimates are infrastructure removal only and exclude environmental, archaeological and socio-economic costs. The primary drivers for cost increases were inflation and new information on publicly available dam removal costs for North American projects decommissioned since the 2018 estimate. The empirical relationship of structure height to removal cost was refined based on updated data from 2018 to 2024.

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Table 5-2: Estimated Infrastructure Removal Costs

System	Dams	Spillways /Intakes	Canals	Powerhouses	Fishways	Infrastructure Removal Cost (2018 CAD)	Infrastructure Removal Cost (2024 CAD)
Annapolis	0	1	0	1	1	$ 22,065,000	$ 27,139,950
Avon	8	4	2	2	0	$ 10,571,000	$ 12,030,000
Bear River	9	3	1	2	0	$ 20,780,000	$ 24,951,000
Black River	22	10	3	4	2	$ 58,108,000	$ 59,475,000
Dickie Brook	5	3	1	1	0	$ 7,550,000	$ 8,758,000
Fall River	4	2	0	1	0	$ 531,000	$ 878,000
Harmony	2	2	0	1	1	$ 3,791,756	$ 4,663,860
Lequille	6	3	2	1	0	$ 5,532,000	$ 6,355,000
Mersey	33	17	3	6	3	$ 83,378,000	$129,099,000
Nictaux	8	5	1	1	0	$ 11,849,000	$ 14,118,000
Paradise	7	3	0	1	0	$ 5,715,000	$ 8,404,000
Roseway	4	3	1	1	1	$ 3,828,061	$ 4,689,394
Sheet Harbour	6	6	2	2	2	$ 12,410,000	$ 15,310,000
Sissiboo	10	5	0	2	0	$ 61,978,000	$ 61,359,000
St. Margaret's Bay	19	8	0	3	0	$ 25,465,000	$ 31,587,000
Tusket	7	3	1	1	1	$ 18,990,000	$ 23,358,000
Wreck Cove	21	5	0	2	0	$124,192,000	$131,446,000

5.3 Environmental Costs

Updated environmental costs associated with decommissioning are displayed in Table 5-3 for each system. The table also shows a direct comparison to the 2018 study results. The basis of estimation is shown as comprehensive (based on site specific costing) or precedent (based on the environmental costing matrix). Main drivers of cost increases were inflation and new information regarding contamination.

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Table 5-3: Estimated Environmental Costs

System	Basis of Estimate	Environmental Cost (2018 CAD)	Environmental Cost (2024 CAD)
Annapolis	Comprehensive	$ 2,287,500	$ 2,813,625
Avon	Precedent	$ 5,335,000	$ 6,562,050
Bear River	Precedent	$12,012,000	$14,774,760
Black River	Precedent/Comprehensive[1]	$28,883,000	$33,465,594
Dickie Brook	Precedent	$ 3,883,000	$ 4,776,090
Fall River	Precedent	$ 1,089,000	$ 1,339,470
Harmony	Precedent	$ 726,000	$ 892,980
Lequille	Precedent	$ 3,883,000	$ 4,776,090
Mersey	Comprehensive	$ 8,054,865	$19,065,000
Nictaux	Precedent	$ 7,689,000	$ 9,457,470
Paradise	Precedent	$ 2,541,000	$ 3,125,430
Roseway	Precedent	$ 726,000	$ 892,980
Sheet Harbour	Precedent	$ 5,335,000	$ 7,644,450
Sissiboo	Precedent	$33,803,000	$41,577,690
St. Margaret's Bay	Comprehensive	$10,120,734	$12,448,503
Tusket	Comprehensive	$10,583,882	$13,018,175
Wreck Cove	Precedent	$45,485,000	$55,946,550

5.4 Sediment Management Costs

Updated sediment management costs are provided in Table 5-4. Environmental and infrastructure removal costs are also displayed for convenience. Sediment management cost percentages were calculated by taking the "% of Pansic Allowance for Sediment Management" found in Table 4-3 and multiplying by the 48% established by Pansic et al. [2].

[1] Comprehensive for Gaspereau System only.

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Table 5-4: Estimated Sediment Management Costs

System	Environmental Cost (2024 CAD)	Infrastructure Removal Cost (2024 CAD)	Sediment Management Cost (%)	Sediment Management Cost (2018 CAD)	Sediment Management Cost (2024 CAD)
Annapolis	$ 2,813,625	$ 27,139,950	0.0%	-	-
Avon	$ 6,562,050	$ 11,938,833	9.6%	$ 1,766,150	$ 1,964,695
Bear River	$14,774,760	$ 22,461,292	0.0%	-	-
Black River	$33,465,594	$ 53,182,133	24.0%	$27,407,500	$27,362,440
Dickie Brook	$ 4,776,090	$ 8,757,950	9.6%	$ 1,269,641	$ 1,437,243
Fall River	$ 1,339,470	$ 878,336	4.8%	$ 85,322	$ 111,822
Harmony	$ 892,980	$ 4,288,808	9.6%	$ 499,091	$ 550,278
Lequille	$ 4,776,090	$ 5,933,317	0.0%	-	-
Mersey	$19,065,000	$128,643,903	4.8%	$ 4,799,518	$ 7,447,508
Nictaux	$ 9,457,470	$ 12,725,903	9.6%	$ 2,169,932	$ 2,355,756
Paradise	$ 3,125,430	$ 6,106,345	4.8%	$ 437,052	$ 465,468
Roseway	$ 892,980	$ 4,689,394	0.0%	-	-
Sheet Harbour	$ 7,644,450	$ 15,309,882	48.0%	$16,384,042	$21,188,615
Sissiboo	$41,577,690	$ 59,832,758	9.6%	$10,575,717	$10,769,251
St Margaret's Bay	$12,448,503	$ 27,404,311	4.8%	$ 1,837,129	$ 2,009,386
Tusket	$13,018,175	$ 23,357,700	48.0%	$27,295,383	$33,577,731
Wreck Cove	$55,946,550	$131,159,862	0.0%	$ 8,913,745	-

6. References

[1] Hatch Ltd., "Hydro System Decommissioning Cost Estimate Final Report. Report No. H357345-00000-200-230-0001," 2018.

[2] N. Pansic, R. Austin and M. Finis, "Sediment Management for Dam Decommissioning," in *15th Annual USCOLD Lecture Series*, San Francisco, 1995.

[3] S&P Global, *Pricing and Purchasing Forecast,* Data Set, 2023.

[4] D. Walker, *FW: Info from NSP regarding Hydro Study Update,* Email, 2024.

[5] AACE International Recommended Practice No. 69R-12, "Cost Estimate Classification System - As Applied in Engineering, Procurement, and Construction for the Hydropower Industry TCM Framework: 7.3 - Cost Estimating and Budgeting," 2013.

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Appendix A

Selected Producer Price Indexes

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A detailed breakdown of the workforce, construction equipment, fuel, structural components and concrete Producer Price Indexes (PPIs), as well as the resulting composite factors per year, are provided in Table A-1 and Table A-2 for Canada and the USA, respectively. The raw dataset is provided by S&P Global [3].

Table A-1: Selected Producer Price Indexes and Resulting Composite Factors for Canada

Year	Workforce	Construction Equipment	Fuel	Structures	Concrete	Composite Factor
1991	19.46	79.89	57.80	44.85	67.34	2.16
1992	19.73	81.07	55.20	44.90	67.34	2.17
1993	19.74	83.60	54.72	45.30	67.03	2.17
1994	19.60	86.05	54.45	46.48	69.18	2.16
1995	20.37	76.86	57.14	47.95	60.30	2.13
1996	20.12	78.15	59.36	48.88	60.28	2.11
1997	19.86	78.76	60.57	50.20	60.81	2.10
1998	20.36	80.55	55.63	51.20	61.86	2.11
1999	20.56	81.67	59.46	52.33	62.23	2.06
2000	21.32	82.51	72.60	55.65	63.67	1.90
2001	20.83	83.41	72.07	57.75	65.86	1.92
2002	22.00	84.20	71.46	59.03	66.94	1.86
2003	22.26	83.51	76.01	60.88	66.89	1.82
2004	22.37	83.51	84.04	65.58	68.57	1.76
2005	23.05	84.40	94.86	69.68	71.03	1.68
2006	23.77	84.19	100.23	75.10	74.88	1.62
2007	24.60	84.01	104.99	81.65	78.54	1.56
2008	26.45	85.85	117.80	91.03	82.51	1.45
2009	27.31	89.29	96.73	86.60	83.69	1.49
2010	27.97	87.48	104.61	86.33	84.48	1.45
2011	28.31	88.23	123.58	89.83	85.86	1.38
2012	29.02	89.77	126.70	92.43	87.70	1.35
2013	30.26	90.63	127.31	93.58	89.11	1.32
2014	30.76	91.79	127.63	94.90	90.90	1.30
2015	30.97	94.70	107.96	95.58	91.49	1.34
2016	31.74	96.17	101.84	97.05	91.96	1.33
2017	32.23	96.51	112.23	99.98	95.23	1.29
2018	32.81	98.29	127.16	104.23	97.02	1.23
2019	33.83	99.75	121.51	108.30	98.83	1.22
2020	33.57	101.66	105.01	110.26	99.78	1.26
2021	34.99	103.06	136.27	120.73	101.74	1.15

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Year	Workforce	Construction Equipment	Fuel	Structures	Concrete	Composite Factor
2022	36.99	111.05	174.56	135.59	113.04	1.04
2023	38.25	117.22	162.48	134.48	126.01	1.02
2024	39.37	117.70	168.81	132.68	127.39	1.00

Table A-2: Selected Producer Price Indexes and Resulting Composite Factors for USA

Year	Workforce	Construction Equipment	Fuel	Structures	Concrete	Composite Factor
1991	13.65	127.78	1.10	117.55	115.70	2.65
1992	13.80	126.17	1.09	116.52	116.32	2.65
1993	14.03	130.43	1.07	117.84	119.88	2.63
1994	14.36	132.87	1.07	121.33	124.86	2.58
1995	14.72	136.03	1.11	125.01	130.18	2.51
1996	15.10	138.69	1.20	129.46	134.25	2.41
1997	15.65	142.78	1.20	131.89	136.80	2.36
1998	16.21	146.85	1.03	135.92	140.88	2.39
1999	16.78	148.89	1.14	138.31	144.52	2.28
2000	17.47	152.19	1.49	141.37	148.45	2.08
2001	17.99	154.15	1.43	140.02	151.65	2.07
2002	18.51	154.28	1.34	137.74	151.50	2.08
2003	18.94	154.07	1.56	135.05	152.08	1.99
2004	19.22	153.83	1.85	156.91	160.06	1.88
2005	19.44	161.68	2.27	168.98	179.23	1.76
2006	20.01	168.47	2.57	176.50	200.38	1.68
2007	20.94	173.07	2.80	184.34	209.03	1.60
2008	21.87	179.33	3.25	208.68	214.44	1.50
2009	22.66	185.26	2.34	190.15	219.58	1.56
2010	23.21	185.63	2.78	181.44	214.15	1.50
2011	23.63	190.43	3.52	190.45	212.83	1.42
2012	23.96	195.17	3.63	195.11	217.60	1.39
2013	24.21	197.88	3.51	194.83	224.11	1.38
2014	24.66	202.70	3.36	196.70	234.48	1.37
2015	25.18	202.70	2.42	195.53	245.31	1.43
2016	25.95	207.58	2.15	192.76	254.33	1.44
2017	26.72	210.71	2.42	199.51	262.46	1.38
2018	27.73	219.83	2.72	220.69	273.53	1.30
2019	28.51	232.07	2.60	225.63	280.36	1.27

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Year	Workforce	Construction Equipment	Fuel	Structures	Concrete	Composite Factor
2020	29.20	237.20	2.17	220.68	287.45	1.31
2021	30.46	257.72	3.00	279.29	298.53	1.15
2022	32.04	289.03	3.96	374.08	321.17	1.02
2023	33.44	303.12	3.52	373.27	335.04	1.00
2024	34.65	301.34	3.48	324.66	342.44	1.00

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Appendix B

Detailed Removal Cost Estimates – NSPI Register

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Date Updated: Monday, December 2, 2024

NSPI Dam Register

System	Development	Core Material	Purpose	Structure Data (ft)				Penstock Data					Spillway Data (ft)			Total Length (ft)	ANALYSIS													Comments
				Height (ft)	Length (ft)	Crest Elevation (ft)	Top of Core	Surge Tank (Y/N)	Diameter (ft)	Length (ft)	Material	Age	Length	Height	Crest Elevation		Ht. (m)	Length (m)	Foundation el. (ft)	Equivlent number of structures (benchmarking) - assume Normal benchmark up to 820 ft	Infastructure Removal Cost ($2018)	Infrastructure Removal Cost ($2018) Factored by Length	Infrastructure Removal Cost ($2024) Factored by Length	Exposed area Canals (m2)	Perimeter (ft)	Exposed Shoreline Length (ft)	Sedimentation Costs (2024)	Environmental Costs (2018)	Environmental Costs (2024)	Total Decommissioning Cost (2018)	Total Decommissioning Cost (2024)	
ANNAPOLIS	Right Causeway	NA	access	65.6	1,150	23.6	NA									1,150	20.0		-42	1	unknown	unknown		NA	NA	NA	0.0	NA	NA	NA		
ANNAPOLIS	Left Causeway	NA	access	58.1	1,706	24.7	NA									1,706	17.7		-33	1	unknown	unknown		NA	NA	NA	included above	NA	NA	NA		
ANNAPOLIS	Downstream	NA	tailpond	41	3,120	23.6	NA									3,120	12.5		-17	1	unknown	unknown		NA	NA	NA	included above	NA	NA	NA		
ANNAPOLIS	Powerhouse	NA	Headpond	47	200	23	NA									200	14.3		-24	1	22,065,000	22065000.0	27139950.0	NA	NA	NA	included above	2,287,500	2813625.0	24,352,500		Assuming Option 1a
ANNAPOLIS	Penstock Unit 1	NA	generation	unknown			NA	N																		included above	NA	NA	NA		
																					22,065,000.00	22,065,000.00	27,139,950.00				-	2,287,500	2,813,625.00	24,352,500	29,953,575.00	
AVON	Card Lake Main Dam	Impervious Fill	Storage	26	500	481	479.5						70		475	570	7.9	152.4	455	1	2,283,819	1,392,216	1,758,804		42,475	37	1,964,695	363,000	446,490	1,755,216		
AVON	Card Lake Wing Dam	Impervious Fill	Storage	13	420	481.7	478.7								unknown	420	4.0	128.0	469	1	570,243	292,001	508,266		42,475	18	included above	363,000	446,490	655,001		
AVON	Zwicker Lake Dam	unknown	Storage	19	37	357	354						80		348.6	117	5.8	11.3	338	1	1,218,925	54,986	80,307		24,360	27	included above	363,000	446,490	417,986		
AVON	South Canoe Lake Dam	Impervious Fill	Storage	28	1,150	682.5	679.5						50		673.5	1,200	8.5	350.5	655	1	2,649,043	3,714,170	4,534,092		47,850	40	included above	363,000	446,490	3,261,736		
AVON	Mockingigh/ Falls Lake Dam	Low Permeability Fill	Headpond	17	562	342.5	339.5						342.5		335.2	905	5.2	171.3	326	1	975,620	668,485	1,027,843		70,235	24	included above	363,000	446,490	1,031,485		
AVON	Mockingigh/ Falls Lake Canal	unknown	Headpond		845	340.7	unknown								unknown	845	unknown		341	1	assume left in place and revegetated			1,545				included above	included above			Removed as per NSPI "Leave in Place"
AVON	MacDonald Pond Main Dam	unknown	Headpond	51.5	400	193	unknown						222.1		184.4	622	15.7	121.9	142	1	8,971,474	4,375,208	4,029,521		7,920	73	included above	3,520,000	4,329,600	7,895,208		
AVON	MacDonald Pond Power Canal	Impervious Fill	Headpond	13.1	1,584	193	192								unknown	1,584	4.0		180	1	assume left in place and revegetated			5,034			included above	included above	included above			Removed as per NSPI "Leave in Place"
AVON	Penstock Unit 1	Woodstave	generation					N	6.5	321.0											48,150	48,150	59,224				NA	NA	NA	48,150		
AVON	Penstock Unit 2	Steel	generation					Y	6.0	174.0		45									26,100	26,100	32,103				NA	NA	NA	26,100		
																					16,743,000	10,571,000	12,030,000				1,964,695	5,335,000	6,562,050	15,091,000	20,556,745	
BEAR RIVER	Lake Mulgrave Main Dam	Concrete	Storage	34	600	487	486									600	10.4	182.9	453	1	3,907,352	2,858,306	3,189,681		74,063	48	0	3,520,000	4,329,600	6,378,306		
BEAR RIVER	Lake Mulgrave Wing Dam 1	Timber	Storage	20	170	489.5	487.5						75		480	245	6.1	51.8	470	1	1,350,734	279,959	399,293		74,063	28	included above	363,000	446,490	642,959		
BEAR RIVER	Lake Mulgrave Wing Dam 2	Timber	Storage	22	2,100	486	484									2,100	6.7	640.1	464	2	1,634,669	4,185,275	5,711,921		74,063	31	included above	363,000	446,490	3,183,793		
BEAR RIVER	Lake Mulgrave Wing Dam 3	Timber	Storage	17	755	487	486.5									755	5.2	230.1	470	1	975,620	898,054	1,380,821		74,063	24	included above	363,000	446,490	1,261,054		
BEAR RIVER	Ridge Main Dam and Spillway	Concrete	Headpond	40	770	415.5	413								410	770	12.2	234.7	376	1	5,409,682	5,078,523	5,257,016		18,284	57	included above	3,520,000	4,329,600	8,598,523		
BEAR RIVER	Ridge Wing Dam 1	Concrete	Headpond	25	1,080	415.5	413									1,080	7.6	329.2	391	1	2,111,370	2,780,117	3,576,432		18,284	35	included above	363,000	446,490	2,514,494		
BEAR RIVER	Ridge Wing Dam 2	Concrete	Headpond	10	800	415.5	413									800	3.0	243.8	406	1	Removed as per NSPI "Leave in Place" Used as an access road	Removed as per NSPI "Leave in Place" Used as an access road	Removed as per NSPI "Leave in Place" Used as an access road		18,284	14	included above	included above	included above			Removed as per NSPI "Leave in Place" Used as an access road
BEAR RIVER	Ridge Canal Embankment	Till	Headpond	5.0	50	415.5	415									50	1.5		411	1	assume left in place and revegetated			121				included above	included above			assume 20 foot wide base and 3:1 sliopes
BEAR RIVER	Ridge Penstock Unit 1	Woodstave						Y	7.5	3134.5											470,176	470,176	578,316				NA	NA	NA	470,176		
BEAR RIVER	Gulch Main Dam	Concrete	Headpond	35	530	271	269.5						200		262	730	10.7	161.5	236	1	4,140,793	2,675,681	2,946,128		13,805	49	included above	3,520,000	4,329,600	6,195,681		
BEAR RIVER	Gulch Penstock Unit 1	Woodstave						Y	7.5	9799.8		20									1,469,976	1,469,976	1,808,070				NA	NA	NA	1,469,976		
BEAR RIVER	Gulch Penstock Unit 1	Woodstave								341.5		68									51,230	51,230	63,013				NA	NA	NA	51,230		
BEAR RIVER	Gulch Penstock Unit 1	Steel							7.5	219.0		66									32,849	32,849	40,405				NA	NA	NA	32,849		
																					21,554,000	20,780,000	24,951,000				0	12,012,000	14,774,760	30,799,000	39,725,760	
BLACK RIVER	Aylesford Lake Main Dam	Impervious Soil	Storage	18	180	671	671						43			223	5.5	54.9	653	1	1,093,887	240,060	359,481		141,305	25	27,362,440	363,000	446,490	603,060		
BLACK RIVER	North and South Gaspereau Dyke	Impervious Till	Storage	10	778	634	631									778	3.0		624	1	402,000	402,000	494,460				included above	837,600	3,090,744	1,239,600		
BLACK RIVER	Lanes Mills Spillway	unknown	Storage	11	200	628.1	unknown						148.7			349	3.4		617	1	951,000	951,000	1,169,730				included above	837,600	included above	1,788,600		
BLACK RIVER	Black Brook Dyke	Impervious Till	Storage	16	2,934	635	632									2,934	4.9		619	3	2,915,000	2,915,000	3,585,450				included above	837,600	included above	3,752,600		
BLACK RIVER	Muskrat Cove Dyke	Impervious Till	Storage	10	762	631	631						34			796	3.0		621	1	348,000	348,000	428,040				included above	837,600	included above	1,185,600		
BLACK RIVER	Forest Home Dyke	Impervious Till	Storage	15	4,620	635	632									4,620	4.6		620	5	4,335,563	4,335,563	5,332,743				included above	837,600	included above	5,173,163		
BLACK RIVER	Trout River Pond Diversion Dam (Main Dam)	Glacial Till	Storage	30	830	624.5	624.5									830	9.1	253.0	595	1	3,041,371	3,077,673	3,639,116		38,235	42	included above	363,000	446,490	3,440,673		
BLACK RIVER	Trout River Pond Dykes LMN	Impervious Soil	Storage	11	660	621.5	620.8									660	3.4	201.2	611	1	408,158	328,433	617,591				included above	included above	included above	328,433		
BLACK RIVER	Trout River Pond Spillway/ Dyke P	Impervious Soil	Storage	13	578	621.4	618.4						111			689	4.0	176.2	608	1	570,243	401,849	699,471				included above	included above	included above	401,849		

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System	Development	Core Material	Purpose	Structure Data (ft)				Penstock Data					Spillway Data (ft)			Total Length (ft)	ANALYSIS													Comments
				Height (ft)	Length (ft)	Crest Elevation (ft)	Top of Core	Surge Tank (Y/N)	Diameter (ft)	Length (ft)	Material	Age	Length	Height	Crest Elevation		Ht. (m)	Length (m)	Foundation el. (ft)	Equivlent number of structures (benchmarking) - assume Normal benchmark up to 820 ft	Infastructure Removal Cost ($2018)	Infrastructure Removal Cost ($2018) Factored by Length	Infrastructure Removal Cost ($2024) Factored by Length	Exposed area Canals (m2)	Perimeter (ft)	Exposed Shoreline Length (ft)	Sedimentation Costs (2024)	Environmental Costs (2018)	Environmental Costs (2024)	Total Decommissioning Cost (2018)	Total Decommissioning Cost (2024)	
BLACK RIVER	Trout River Pond Gaspereau Canal Dyke	Impervious Soil	Storage	20	20,200	622.5	622									20,200	6.1		603	1	assume left in place and revegetated							included above	included above			Removed as per NSPI "Leave in Place"
BLACK RIVER	Trout River Pond Mid-Pond Dyke & Spillway	Impervious Soil	Storage	8	100	620.5	620.5									100	2.4	30.5	613	1	assume left in place and revegetated							included above	included above			Removed as per NSPI "Leave in Place"
BLACK RIVER	Salmontail Lake Main Dam	Impervious Soil	Storage	22	570	768.5	768						45			615	6.7	173.7	747	1	1,634,669	1,136,003	1,550,378		115,530	31	included above	363,000	446,490	1,499,003		
BLACK RIVER	Hatchard Lake Dam	Impervious Soil	Storage	8	470	767.5	767									470	2.4	143.3	760	1	assume left in place and revegetated							included above	included above			Removed as per NSPI "Leave in Place"
BLACK RIVER	Little River Lake Main Dam	Impervious Soil	Headpond	15	700	620.4	621.5						75			775	4.6	213.4	605	1	759,395	648,098	1,055,870		75,878	21	included above	363,000	446,490	1,011,098		
BLACK RIVER	Little River Lake Wing Dam	Impervious Soil	Headpond	13	700	620.7	620.7									700	4.0	213.4	608	1	570,243	486,668	847,110		75,878	18	included above	included above	included above	486,668		
BLACK RIVER	Methals Dam	Impervious Soil	Storage	50	1,476	622	619						98			1,574	15.2	449.9	572	2	8,456,024	15,216,947	14,207,517		45,475	71	included above	3,520,000	4,329,600	14,989,558		
BLACK RIVER	Black River Lake Dam	Impervious Soil	Headpond	22	1,050	581	580.5									1,050	6.7	320.0	559	1	1,634,669	2,092,638	2,855,960		106,384	31	included above	3,520,000	4,329,600	4,490,110		
BLACK RIVER	Forks Dam	Impervious Soil	Headpond	38	820	579.5	579						186			1,006	11.6	249.9	542	1	4,881,788	4,880,538	5,173,329		106,384	54	included above	3,520,000	4,329,600	8,400,538		
BLACK RIVER	Hollow Bridge Canal	Impervious Soil	Storage	18.5	8,500	567										8,500	5.6		549	1	assume left in place and revegetated			31,294		26	included above	NA	NA	ded in Infrastructure costs		assume 20 foot wide base and 3:1 sliopes
BLACK RIVER	Hollow Bridge Penstock Unit 1	Fiberglass						Y	8.0	1622.5		38									243,374	243,374	299,350				NA	NA	NA	243,374		
BLACK RIVER	Hollow Bridge Penstock	Steel								230.0											34,500	34,500	42,435				NA	NA	NA	34,500		
BLACK RIVER	Lunn Dam	Impervious Soil	Storage	3	168	576.1	576.1									168	0.9	51.2	573	1	assume left in place and revegetated						NA	NA	NA			Removed as per NSPI "Leave in Place"
BLACK RIVER	Dean Chapter Lake	Impervious Soil	Storage	19	400	620	620									400	5.8	121.9	601	1	1,218,925	594,445	868,182		91,915	27	included above	363,000	446,490	957,445		
BLACK RIVER	Lumsden Main Dam	Impervious Soil	Storage	72	700	412.5	409.5						203			903	21.9	213.4	341	1	17,545,925	14,974,394	11,811,718		26,245	102	included above	4,400,000	5,412,000	19,374,394		
BLACK RIVER	Lumsden Penstock Unit 1							N																			NA	NA	NA			
BLACK RIVER	Hell's Gate Main Dam	unknown	Headpond	58	248	341.2	unknown						117			365	17.7	75.6	283	1	11,381,467	3,441,318	2,999,923		7,280	82	included above	3,520,000	4,329,600	6,961,318		
BLACK RIVER	White Rock Main Dam	unknown	Headpond	39	200	140	unknown						74			274	11.9	61.0	101	1	5,142,345	1,253,909	1,313,265		15,415	55	included above	4,400,000	5,412,000	5,653,909		
BLACK RIVER	White Rock Penstock	Woodstave						N	11.4	70.0											10,500	10,500	12,915				included above	included above	included above	10,500		
BLACK RIVER	White Rock Canal	Impervious Soil	Headpond	30	5,000	142	141.5									5,000	9.1		112	1	assume left in place and revegetated	95040.4	111,197	23,760			included above	included above	included above	95,040		assume 20 foot wide base and 3:1 sliopes
BLACK RIVER	Hell's Gate Penstock Unit 1	FRP						Y	7.3	3297.2		22									included above	included above	included above				NA	NA	NA	494,585		
BLACK RIVER	Hell's Gate Penstock	Steel							6.5	242.2											included above	included above	included above				NA	NA	NA	36,337		
BLACK RIVER	Hell's Gate Penstock Unit 2	Steel						Y	6.5	290.3											included above	included above	included above				NA	NA	NA	43,546		
																					67,579,000	58,108,000	59,475,000				27,362,440	28,883,000	33,465,594	82,696,000	120,303,034	
DICKIE BROOK	Tom's Lake Main Dam	Impervious Till	Headpond	45	558	309	309								unknown	558	13.7	170.1	264	1	6,848,081	4,658,843	4,566,957		12,155	64	1,437,243	3,520,000	4,329,600	8,178,843		
DICKIE BROOK	Tom's Lake Spillway	unknown	Headpond	22	282	302	unknown						282		302	564	6.7	86.0	280	1	1,634,669	562,023	767,029				included above	included above	included above	562,023		
DICKIE BROOK	Tom's Lake Wing Dam #1, #2 Freeboard Dyke	Impervious Till	Headpond	9	641	309	309								unknown	641	2.7	195.4	300	1	273,131	213,454	440,409				included above	included above	included above	213,454		
DICKIE BROOK	Tom's Lake Wing Dam #3	Impervious Till	Headpond	10	226	307	307								unknown	226	3.0	68.9	297	1	337,263	92,929	182,619				included above	included above	included above	92,929		
DICKIE BROOK	Tom's Lake Intake Structure	unknown	Headpond	22	30	309	unknown								unknown	30	6.7	9.1	287	1	1,634,669	59,790	81,599				included above	included above	included above	59,790		
DICKIE BROOK	Donahue Lake Main Dam	Impervious Till	Storage	14	457	353	352						150		348.5	607	4.3	139.3	339	1	661,435	368,535	619,874		29,400	20	included above	363,000	446,490	731,535		
DICKIE BROOK	Donahue Lake Diverson Sluiceway/Canal	Impervious Till	Storage	16	656	355	unknown								unknown	656	4.9		339	1	864,123	864,123	1,062,871			23	included above	included above	included above	864,123		
DICKIE BROOK	Donahue Lake Wing Dam	Impervious Till	Storage	9.5	475	354.5	352								unknown	475	2.9	144.8	345	1	304,351	176,256	354,682			13	included above	included above	included above	176,256		
DICKIE BROOK	Penstock Unit 1	HDPE						Y		2900.0		10									434,999	434,999	535,048				NA	NA	NA	434,999		
DICKIE BROOK	Penstock	Steel							5.0	796.0		30									119,400	119,400	146,862				NA	NA	NA	119,400		
DICKIE BROOK	Penstock Unit 2	-						-													included above	included above	included above				NA	NA	NA			
																					13,112,000	7,550,000	8,758,000				1,437,243	3,883,000	4,776,090	11,433,000	14,971,333	
FALL RIVER	Soldiers Lake Spillway Dam	unknown	Storage	17	114	219	unknown						40		214	154	5.2	34.7	202	1	975,620	135,600	208,495		25,507	24	111,822	363,000	446,490	498,600		
FALL RIVER	Soldier Lake Wing Dam No. 1	Impervious Fill	Storage	12	310	221	218.5								unknown	310	3.7	94.5	209	1	485,817	183,616	331,658		25,507	17	included above	363,000	446,490	546,616		
FALL RIVER	Soldier Lake Wing Dam No. 2	Impervious Fill (none)	Storage	4	125	220	218.5								unknown	125	1.2	38.1	216	1	included above	included above	included above		25,507	6	included above	included above	included above	included above		Removed as per NSPI "Leave in Place"
FALL RIVER	Miller Lake Dam	unknown	Headpond	15.7	209	161.1	unknown						59		158.6	268	4.8	63.7	145	1	831,994	212,003	338,183		32,990	22	included above	363,000	446,490	575,003		
FALL RIVER	Penstock Unit 1							N													included above	included above	included above				NA	NA	NA			
																					2,293,000	531,000	878,000				111,822	1,089,000	1,339,470	1,620,000	2,329,292	

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				Height (ft)	Length (ft)	Crest Elevation (ft)	Top of Core	Surge Tank (Y/N)	Diameter (ft)	Length (ft)	Material	Age	Length	Height	Crest Elevation		Ht. (m)	Length (m)	Foundation el. (ft)	Equivlent number of structures (benchmarking) - assume Normal benchmark up to 820 ft	Infastructure Removal Cost ($2018)	Infrastructure Removal Cost ($2018) Factored by Length	Infrastructure Removal Cost ($2024) Factored by Length	Exposed area Canals (m2)	Perimeter (ft)	Exposed Shoreline Length (ft)	Sedimentation Costs (2024)	Environmental Costs (2018)	Environmental Costs (2024)	Total Decommissioning Cost (2018)	Total Decommissioning Cost (2024)	
HARMONY	Harmony Main Dam	Impervious Till	Headpond	20	615	109.5	107						240.75			856	6.1		90	1	2,503,683	2,503,683	3,079,529				550,278	363,000	446,490	2,503,683		Harmony we only did estimate for Partial Decommissioning at Powerhouse, no mention on this main dam in the 2016 report
HARMONY	McGowan Lake Wing Dam	Impervious Till	Permiter Dyke	10.5	460	109.5	107									460	3.2		99	1	983,153	983,153	1,209,279				included above	363,000	446,490	983,153		
HARMONY	McGowan Lake Intake Structure	unknown	Intake	14	107	110	unknown									107	4.3		96	1	304,920	304,920	375,052				included above	included above	included above	304,920		Intake remained in place in 2016 decommissioning report
HARMONY	Penstock Unit 1							N														included above	included above				NA	NA	NA			
																					3,792,000	3,791,756	4,663,860				550,278	726,000	892,980	3,792,000	6,107,118	
LEQUILLE	Grand Lake Dam	Impervious Fill	Storage	15	195	415	414.5						125		408	320	4.6	59.4	400	1	759,395	180,542	294,135		79,955	21	0	363,000	446,490	543,542		
LEQUILLE	Canal Intake & Wing Dam No. 1	Impervious Fill	Headpond	30	370	406.5	404						40		402	410	9.1	112.8	377	1	3,041,371	1,371,975	1,622,257		13,539	42	included above	included below	included below	1,371,975		
LEQUILLE	Lequille Main Dam	Impervious Fill	Headpond	40.5	440	406.5	404									440	12.3	134.1	366	1	5,545,894	2,975,084	3,062,008		13,539	57	included above	3,520,000	4,329,600	6,495,084		
LEQUILLE	Lequille Spillway Structure	unknown	Headpond	20	48	405	403						48		400	96	6.1	14.6	385	1	1,350,734	79,047	112,742		13,539	28	included above	included above	included above	79,047		
LEQUILLE	Lequille Wing Dam No. 3	Impervious Fill	Headpond	10	188	405	403									188	3.0	57.3	395	1	337,263	77,304	151,913		13,539	14	included above	included above	included above	77,304		
LEQUILLE	Lequille Wing Dam No. 4	Impervious Fill	Headpond	14	240	405	403									240	4.3	73.2	391	1	661,435	193,541	325,535		13,539	20	included above	included above	included above	193,541		
LEQUILLE	Lequille Canal Embankment	Impervious Fill	Headpond	29	13,555	404	402									13,555	8.8		375	1	assume left in place and revegetated	252611.2	295,555	63,153			included above	included above	included above	252,611		assume 20 foot wide base and 3:1 sliopes
LEQUILLE	Lequille Intake Structure	unknown	Headpond	31	15	406	unknown									15	9.4	4.6	375	1	3,247,700	59,394	69,172		13,539	44	included above	included above	included above	59,394		
LEQUILLE	Penstock Unit 1	Wood						N	7.0	1186.0		52									177,899	177,899	218,816				NA	NA	NA	177,899		
LEQUILLE	Penstock	Steel							5.5	1100.0											165,000	165,000	202,949				NA	NA	NA	165,000		
																					15,287,000	5,532,000	6,355,000				0	3,883,000	4,776,090	9,415,000	11,131,090	
MERSEY	Upper Lake Falls Left Wing Dam	Earth	Headpond	22	600	285	285									600	6.7		263	1	23,498,300	23,498,300	28,902,909				7,447,508	164,385	4,335,750	23,662,685		
MERSEY	Upper Lake Falls Bulkhead	unknown	Headpond	34	14	281	unknown									14	10.4		247	1	include above	include above	include above				included above	164,385	included above			
MERSEY	Upper Lake Falls Sluiceway	unknown	Headpond	48	40	235	unknown									40	14.6		187	1	include above	include above	include above				included above	164,385	included above			
MERSEY	Upper Lake Falls Main Dam	Earth	Headpond	52	454	285	285									454	15.8		233	1	include above	include above	include above				included above	164,385	included above			
MERSEY	Upper Lake Falls Right Wing Dam	Earth	Headpond	14	200	285	285									200	4.3		271	1	include above	include above	include above				included above	164,385	included above			
MERSEY	Upper Lake Falls Spillway	unknown	Headpond	15	252	270	unknown									252	4.6		255	1	include above	include above	include above				included above	164,385	included above			
MERSEY	Upper Lake Falls Penstock Unit 1							N													include above	included above	include above				included above	included above	included above			
MERSEY	Upper Lake Falls Penstock Unit 2							N													include above	included above	include above				included above	included above	included above			
MERSEY	Lower Lake Falls Right Wing Dam	Earth	Headpond	15	804	237	235									804	4.6		222	1	14,420,300	14,420,300	17,736,969				included above	164,385	2,660,490	14,584,685		
MERSEY	Lower Lake Falls Left Wing Dam	Till	Headpond	5	480	237	237									480	1.5		232	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Lake Falls Canal Embankment	Concrete/Till	Headpond	23	1,641	237	235									1,641	7.0		214	1	include above	included above	include above	6,729			included above	164,385	included above			assume 20 foot wide base and 3:1 sliopes
MERSEY	Lower Lake Falls Main Dam	Earth	Headpond	21	469	237	235									469	6.4		216	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Lake Falls Sluiceway	unknown	Headpond	22	48	234	unknown						48			96	6.7		212	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Lake Falls Spillway	unknown	Headpond	10	700	232	unknown						700			1,400	3.0		222	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Lake Falls Powerhouse Bulkhead Dams	unknown	Headpond	35	50	237	unknown									50	10.7		202	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Lake Falls Sluiceway Bulkhead Dam	unknown	Headpond	22	106	237	unknown									106	6.7		215	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Big Falls Embankment No. 1 (Left Wing Dam)	Earth	Headpond	21	543	188	186									543	6.4		167	1	21,521,000	21,521,000	26,470,830				included above	164,385	3,970,440	21,685,385		
MERSEY	Big Falls Sluiceway	unknown	Headpond	36	52	166	unknown						48			100	11.0		130	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Big Falls Embankment No. 2 (Main Dam)	Earth	Headpond	34	1,263	188	186									1,263	10.4		154	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Big Falls Embankment No. 3	Earth	Headpond	30	1,314	188	186									1,314	9.1		158	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Big Falls Embankment No. 4 (Right Wing Dam)	Earth	Headpond	23	458	188	186									458	7.0		165	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Big Falls Bulkhead Dam	unknown	Headpond	49.2	84	188	unknown									84	15.0		139	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Big Falls Spillway	unknown	Headpond	16	590	181	unknown						590			1,180	4.9		165		include above	included above	include above				included above	164,385	included above			
MERSEY	Big Falls Penstock Unit 1	unknown						N													include above	included above	include above				included above		included above			
MERSEY	Big Falls Penstock Unit 2	unknown						N													include above	included above	include above				included above		included above			
MERSEY	Lower Great Brook Spillway Left	unknown	Headpond	4	291	125.92	unknown						291			582	1.2		122	1	9,485,970	9,485,970	11,667,743				included above	164,385	1,750,290	9,650,355		

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				Height (ft)	Length (ft)	Crest Elevation (ft)	Top of Core	Surge Tank (Y/N)	Diameter (ft)	Length (ft)	Material	Age	Length	Height	Crest Elevation		Ht. (m)	Length (m)	Foundation el. (ft)	Equivlent number of structures (benchmarking) - assume Normal benchmark up to 820 ft	Infastructure Removal Cost ($2018)	Infrastructure Removal Cost ($2018) Factored by Length	Infrastructure Removal Cost ($2024) Factored by Length	Exposed area Canals (m2)	Perimeter (ft)	Exposed Shoreline Length (ft)	Sedimentation Costs (2024)	Environmental Costs (2018)	Environmental Costs (2024)	Total Decommissioning Cost (2018)	Total Decommissioning Cost (2024)	
MERSEY	Lower Great Brook Spillway Right	unknown	Headpond	4	119	125.1	unknown						119			238	1.2		121	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Great Brook Sluiceway	unknown	Headpond	25	98	106	unknown						72			170	7.6		81	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Great Brook Left Wing Dam	Concrete	Headpond	33	436	130	128									436	10.1		97	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Great Brook Main Dam	Concrete	Headpond	25	923	131	128									923	7.6		106		include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Great Brook Right Wing Dam	Concrete	Headpond	11	365	131	128									365	3.4		120	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Lower Great Brook Penstock Unit 1							N													include above	included above	include above				included above		included above			
MERSEY	Lower Great Brook Penstock Unit 2							N													include above	included above	include above				included above		included above			
MERSEY	Deep Brook Spillway	unknown	Headpond	10	200	102	unknown						200			400	3.0		92	1	14,867,100	14,867,100	18,286,533				included above	164,385	2,742,900	15,031,485		
MERSEY	Deep Brook Sluiceway	unknown	Headpond	19	200	106	unknown						200			400	5.8		87	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Deep Brook Road Wing Dam	Impervious Fill	Headpond	21	1,650	108	108									1,650	6.4		87	2	include above	included above	include above				included above	164,385	included above			
MERSEY	Deep Brook Canal Embankment Dam	Impervious Fill	Headpond	8	2,570	108	108									2,570	2.4		100	1	include above	included above	include above	6,940			included above	164,385	included above			assume 20 foot wide base and 3:1 sliopes
MERSEY	Deep Brook Right Wing Dam	Clay	Headpond	9	280	108	108									280	2.7		99	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Deep Brook Main Dam	Impervious Fill	Headpond	48	2,600	108	104									2,600	14.6		60	3	include above	included above	include above				included above	164,385	included above			
MERSEY	Deep Brook Penstock Unit 1							N													include above	included above	include above				included above		included above			
MERSEY	Deep Brook Penstock Unit 2							N													include above	included above	include above				included above		included above			
MERSEY	Cowie Falls Left Wing Dam	Earth	Headpond	26	100	62	58.5									100	7.9		36	1	19,537,400	19,537,400	24,031,002				included above	164,385	3,605,130	19,701,785		
MERSEY	Cowie Falls Spillway	unknown	Headpond	31	159	49	unknown						141			300	9.4		18	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Sluiceway	unknown	Headpond	34	61	49	unknown						34.5			95	10.4		15	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Main Dam	Concrete	Headpond	33	750	62	58									750	10.1		29	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Wing Dam 1	Timber	Headpond	13	750	62	58									750	4.0		49	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Wing Dam 2	Impervious Fill	Headpond	4	75	62	62									75	1.2		58	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Wing Dam 3	Impervious Fill	Headpond	4	100	62	62									100	1.2		58	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Wing Dam 4	Impervious Fill	Headpond	5	70	62	62									70	1.5		57	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Wing Dam 5	Impervious Fill	Headpond	3	30	62	62									30	0.9		59	1	include above	included above	include above				included above	164,385	included above			
MERSEY	Cowie Falls Penstock Unit 1							N													include above	included above	include above				included above		included above			
MERSEY	Cowie Falls Penstock Unit 2							N													include above	included above	include above				included above		included above			
MERSEY	Jordan Lake Main Outlet Weir	unknown	Storage	6	8	295.3	unknown									8	1.8		289	1	121,303	121,303	301,890				included above	164,385	Included Below	285,688		
MERSEY	Jordan Lake Main Outlet Dykes (Dykes 3 & 4)	Impervious Fill	Storage	13.8	217	299.9	300.85									217	4.2	66.2	286	1	642,655	170,260	288,288				included above	164,385	included above	807,040		
MERSEY	Jordan Lake Driving Canal Weir	unknown	Storage	4.9	50	295.7	unknown									50	1.5	15.3	291	1	80,873	4,950	13,528				included above	164,385	included above	245,258		
MERSEY	Jordan Lake Driving Canal Dykes (Dykes 1 & 2)	Impervious Fill	Storage	8.9	249	299.8	299.8									249	2.7	75.8	291	1	267,090	80,953	167,892				included above	164,385	included above	431,475		
MERSEY	Jordan Lake Main Dam (including Dykes 5, 6 & 7)	Impervious Fill	Storage	8.2	1,304	300.85	300.2									1,304	2.5	397.5	293	1	226,694	360,407	776,319				included above	164,385	included above	312,863		
MERSEY	Sixth Lake Outlet Dykes	Impervious Fill	Storage	9.8	571	286.9	286.7									571	3.0	174.1	277	1	323,895	225,563	447,424				included above	164,385	included above	488,280		
MERSEY	Sixth Lake Outlet Weir	unknown	Storage	4.6	33	281.5	unknown						32.8			66	1.4	10.0	277	1	71,265	2,850	8,020				included above	164,385	included above	235,650		
																					105,064,000	104,296,000	129,099,000				7,447,508	8,054,865	19,065,000	$ 107,123,000	155,611,508	
NICTAUX	Big Molly Upsim Curl Hole Dam	Impervious Fill	Storage	23	480	616	614								unknown	480	7.0	146.3	593	1	1,786,796	1,045,661	1,398,049		282,920	33	2,355,756	363,000	446,490	1,408,661		
NICTAUX	Earth/Rockfill Dykes	Earthfill	Storage	4	100	612	612								unknown	100	1.2	30.5	608	1	Leave in place						included above	included above	included above			Removed as per NSPI "Leave in Place"
NICTAUX	Earth/Rockfill Overflow	Clay and Timber	Storage	4	115	610.8	unknown						115			230	1.2	35.1	607	1	Leave in place						included above	included above	included above			Removed as per NSPI "Leave in Place"
NICTAUX	Curl Hole Timber Spillway	unknown	Storage	6.5	84	611	unknown						84			168	2.0	25.6	605	1	142,383	14,582	34,972				included above	included above	included above	14,582		
NICTAUX	Curl Hole Concrete Spillway 1	unknown	Storage	9	96	611	unknown						96			192	2.7	29.3	602	1	273,131	31,968	65,958				included above	included above	included above	31,968		
NICTAUX	Curl Hole Concrete Spillway 2	unknown	Storage	9	141	611	unknown						141			282	2.7	43.0	602	1	273,131	46,953	96,876				included above	included above	included above	46,953		
NICTAUX	McGill Lake Dam	Impervious Fill	Storage	26.5	355	601.5	600						130			485	8.1	108.2	575	1	2,372,584	1,026,892	1,285,910		124,700	37	included above	363,000	446,490	1,389,892		
NICTAUX	Scragg Lake Dam	Impervious Fill	Storage	13	1,000	626	625						50			1,050	4.0	304.8	613	1	570,243	695,240	1,210,157		65,085	18	included above	363,000	446,490	846,592		
NICTAUX	Nictaux Main Dam	Impervious Fill	Headpond	42	1,200	497	494						800			2,000	12.8	365.8	455	2	5,964,699	8,726,593	8,831,787				included above	6,600,000	8,118,000	12,261,274		

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System	Development	Core Material	Purpose	Structure Data (ft)				Penstock Data					Spillway Data (ft)			Total Length (ft)	ANALYSIS													Comments
				Height (ft)	Length (ft)	Crest Elevation (ft)	Top of Core	Surge Tank (Y/N)	Diameter (ft)	Length (ft)	Material	Age	Length	Height	Crest Elevation		Ht. (m)	Length (m)	Foundation el. (ft)	Equivlent number of structures (benchmarking) - assume Normal benchmark up to 820 ft	Infastructure Removal Cost ($2018)	Infrastructure Removal Cost ($2018) Factored by Length	Infrastructure Removal Cost ($2024) Factored by Length	Exposed area Canals (m2)	Perimeter (ft)	Exposed Shoreline Length (ft)	Sedimentation Costs (2024)	Environmental Costs (2018)	Environmental Costs (2024)	Total Decommissioning Cost (2018)	Total Decommissioning Cost (2024)	
NICTAUX	Nictaux Canal Embankment	Impervious Fill	Caunknownl	60	17,160	493.5	493.5									17,160	18.3		434	1	assume left in place and revegetated			129,400			included above	included above	included above			Removed as per NSPI "Leave in Place"
NICTAUX	Powerhouse Dam	unknown	Storage	19	176	117.5	unknown						176			352	5.8	53.6	99	1	1,218,925	261,556	382,000				included above	included above	included above	261,556		
NICTAUX	Penstock Unit 1	Wood						N	5.5	973.0		66									145,950	145,950	179,518				NA	NA	NA	145,950		
NICTAUX	Penstock	Steel							5.5	3427.5											514,124	514,124	632,372				NA	NA	NA	514,124		
																					13,262,000	12,510,000	14,118,000				2,355,756	7,689,000	9,457,470	16,922,000	25,931,226	
PARADISE	Paradise Lake Dam	Impervious Fill	Storage	21	830	718	715								unknown	830	6.4	253.0	697		1,489,315	1,507,092	2,101,551		73,968	30	465,468	363,000	446,490	1,870,092		
PARADISE	Roxbury Main Dam	Impervious Fill	Storage	13	520	717	715						162		712	682	4.0	158.5	704	1	570,243	361,525	629,282		73,968	18	included above	363,000	446,490	724,525		
PARADISE	Roxbury Wing Dam No. 1	Impervious Fill	Storage	9	288	717	719								unknown	288	2.7	87.8	708	1	273,131	95,904	197,875		73,968	13	included above	363,000	446,490	458,904		
PARADISE	Roxbury Wing Dam No. 2	Impervious Fill	Storage	11	185	717	719								unknown	185	3.4	56.4	706	1	408,158	92,061	173,113		73,968	16	included above	363,000	446,490	455,061		
PARADISE	Corbett Lake Dam	Impervious Fill	Storage	21	350	683.1	682								unknown	350	6.4	106.7	662	1	1,489,315	635,521	886,196		38,485	30	included above	363,000	446,490	998,521		
PARADISE	Neives Lake Dam	Impervious Fill	Storage	8	336	682	682						72		676.2	408	2.4	102.4	674	1	215,761	88,387	192,572		49,380	11	included above	363,000	446,490	451,387		
PARADISE	Saunders Pond Dam	Impervious Fill	Headpond	12	1,800	621	620						212		616	2,012	3.7	548.6	609	2	485,817	1,066,155	1,925,757		45,100	17	included above	363,000	446,490	1,143,324		
PARADISE	Penstock Unit 1	Steel						Y	5.5	1892.7											283,912	283,912	349,211				NA	NA	NA	283,912		
PARADISE	Penstock	HDPE							5.5	10560.0											1,583,996	1,583,996	1,948,314				NA	NA	NA	1,583,996		
																					6,800,000	5,715,000	8,404,000				465,468	2,541,000	3,125,430	7,970,000	11,994,898	
ROSEWAY	Spillway Dam	unknown	Stroage	17.1	216	67.1	unknown						171		63.22	387	5.2		50	1	904,131	904,131	1,112,081				0	363,000	446,490	904,131		Report Done in 2013 Costs were escalated to 2018, unclear whether this includes environmental costs
ROSEWAY	Power Canal Dykes	Impervious Fill	concrete	15.4	518	65.4	62.5								unknown	518	4.7		50	1	1,957,817	1,957,817	2,408,115	1,759			included above	included above	included above	1,957,817		assume 20 foot wide base and 3:1 sliopes
ROSEWAY	Saddle Dam	Impervious Fill	Stroage	6.6	197	65.9	unknown								unknown	197	2.0		59	1	318,696	318,696	372,874				included above	363,000	446,490	318,696		Noted to be left in place,
ROSEWAY	Spillway Embankment Dam	Impervious Fill	Stroage	13.8	89	66.0	unknown								unknown	89	4.2		52	1	299,847	299,847	368,811				included above	included above	included above	299,847		
ROSEWAY	Intake Structure	unknown	Headpond	14.8	25	65.9	unknown								unknown	25	4.5		51	1	91,827	91,827	112,947				included above	included above	included above	91,827		
ROSEWAY	Powerhouse																				255,744	255,744	314,565				included above	included above	included above	255,744		
ROSEWAY	Penstock Unit 1							N														included above				NA	NA	NA			
ROSEWAY	Penstock Unit 2							N														included above				NA	NA	NA			
																					3,828,000	3,828,061	4,689,394				0	726,000	892,980	3,828,000	5,582,374	
SHEET HARBOUR	Malay Falls Main Dam	Impervious Fill w/Blanket	Headpond	20	98	155.5	154.5						480		148	578	6.1	29.9	136	1	1,350,734	161,388	230,181				21,188,615	363,000	446,490	524,388		
SHEET HARBOUR	Malay Falls left and right Canal Dykes	Impervious Fill w/Blanket	Headpond	28	1,100	157	316.5								unknown	1,100	8.5	335.3	129	1	assume left in place and revegetated			5,023			included above	included above	included above			Removed as per NSPI "Leave in Place"
SHEET HARBOUR	Malay Falls Penstock Unit 4							N													assume left in place and revegetated						included above	included above	included above			
SHEET HARBOUR	Malay Falls Penstock Unit 5							N													assume left in place and revegetated						included above	included above	included above			
SHEET HARBOUR	Malay Falls Penstock Unit 6							N													assume left in place and revegetated						included above	included above	included above			
SHEET HARBOUR	Ruth Falls Main and wing dams	Concrete	Headpond	32.8	775	116	111						415		104	1,190	10.0	236.2	83	1	3,636,171	3,435,746	3,898,300		55,580	46	included above	363,000	446,490	3,798,746		
SHEET HARBOUR	Ruth Falls Spillway and Sluce	Concrete	Headpond	32.8	445	116										445	10.0	135.6	83	1	3,636,171	1,972,783	2,238,379				included above	included above	included above	1,972,783		
SHEET HARBOUR	Ruth Falls Power Canal	HDPE Liner	Headpond	20.3	8,000	114.5	112								unknown	8,000	6.2		94	1	assume left in place and revegetated			30,795			included above	included above	included above			Removed as per NSPI "Leave in Place"
SHEET HARBOUR	Ruth Falls Penstock Unit 1							N													assume left in place and revegetated						included above	included above	included above			
SHEET HARBOUR	Ruth Falls Penstock Unit 2							N													assume left in place and revegetated						included above	included above	included above			
SHEET HARBOUR	Ruth Falls Penstock Unit 3							N													assume left in place and revegetated						included above	included above	included above			
SHEET HARBOUR	Marshall Falls Main Dam	Concrete	Storage	28	1,200	199.4	198.4						190		184	1,390	8.5	365.8	171	1	2,649,043	3,875,656	4,731,226		149,225	40	included above	363,000	446,490	3,390,925		
SHEET HARBOUR	Governor Lake Dam	None	Storage	10	910	571.1	570.1						35		567.6	945	3.0	277.4	561	1	337,263	374,183	735,324		176,000	14	included above	363,000	446,490	737,183		
SHEET HARBOUR	Sloane Lake Dam	Timber	Storage	10	1,757	425.1	423.1						421.1		42	2,178	3.0	535.5	415	2	337,263	722,462	1,419,741		85,290	14	included above	363,000	446,490	868,369		
SHEET HARBOUR	Anti Dam	Impervious Fill w/Blanket	Storage	35	370	318.5	317.5						243.25		311.5	613	10.7	112.8	284	1	4,140,793	1,867,928	2,056,731		71,280	49	included above	3,520,000	5,412,000	5,387,928		
																					16,087,000	12,410,000	15,310,000				21,188,615	5,335,000	7,644,450	16,680,000	44,143,065	
SISSIBOO	Fourth Lake Main Dam	Impervious Fill	Headpond	37	1,450	490	490								unknown	1,450	11.3	442.0	453	1	4,628,010	8,181,581	8,780,013		110,544	52	10,769,251	6,600,000	8,118,000	11,825,265		

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System	Development	Core Material	Purpose	Structure Data (ft)				Penstock Data					Spillway Data (ft)			Total Length (ft)	ANALYSIS													Comments
				Height (ft)	Length (ft)	Crest Elevation (ft)	Top of Core	Surge Tank (Y/N)	Diameter (ft)	Length (ft)	Material	Age	Length	Height	Crest Elevation		Ht. (m)	Length (m)	Foundation el. (ft)	Equivlent number of structures (benchmarking) - assume Normal benchmark up to 820 ft	Infastructure Removal Cost ($2018)	Infrastructure Removal Cost ($2018) Factored by Length	Infrastructure Removal Cost ($2024) Factored by Length	Exposed area Canals (m2)	Perimeter (ft)	Exposed Shoreline Length (ft)	Sedimentation Costs (2024)	Environmental Costs (2018)	Environmental Costs (2024)	Total Decommissioning Cost (2018)	Total Decommissioning Cost (2024)	
SISSIBOO	Fourth Lake Wing Dam 1	Earthfill	Headpond	25	2,000	490	487.5								unknown	2,000	7.6	609.6	465	2	2,111,370	5,148,365	6,623,023		110,544	35	included above	3,520,000	4,329,600	6,067,856		
SISSIBOO	Fourth Lake Wing Dam 2	Impervious Fill	Headpond	39	1,680	490	487.5								unknown	1,680	11.9	512.1	451	2	5,142,345	10,532,839	11,031,423		110,544	55	included above	3,520,000	4,329,600	11,242,271		
SISSIBOO	Fourth Lake Wing Dam 3	Earthfill	Headpond	20	790	490	487.5						75		478	865	6.1	240.8	470	1	1,352,509	1,302,694	1,857,414		110,544	28	included above	363,000	446,490	1,665,694		
SISSIBOO	Fourth Lake Musquash Dam	Earthfill	Headpond	8	350	488	488								unknown	350	2.4	106.7	480	1	assume left in place and revegetated				110,544	11	included above	included above	included above			Removed as per NSPI "Leave in Place"
SISSIBOO	Fourth Lake Penstock Unit 1							N													assume left in place and revegetated						NA	NA	NA			
SISSIBOO	Sissiboo Grand Lake Spillway (Rockfill)	Timber Corewall	Storage	9	380	380.4	384								unknown	380	2.7	115.8	371	1	273,131	126,540	261,085				included above	included above	included above	126,540		
SISSIBOO	Sissiboo Grand Lake Spillway (Timber)	unknown	Storage	15	213	379.4	unknown						213		379.4	426	4.6	64.9	364	1	758,730	197,034	321,070				included above	included above	included above	197,034		
SISSIBOO	Sissiboo Grand Lake Wing Dykes	Earthfill	Storage	6	436	384.4	384.4								unknown	436	1.8	132.9	378	1	assume left in place and revegetated				68,290	8	included above	included above	included above			Removed as per NSPI "Leave in Place"
SISSIBOO	Sissiboo Falls Concrete Dam	unknown	Headpond	70	510	223.5	unknown						280		208	790	21.3	155.4	154	1	16,583,849	10,311,704	8,240,461		58,490	99	included above	6,600,000	8,118,000	10,311,704		
SISSIBOO	Sissiboo Falls Embankment Dam	Concrete Corewall	Headpond	35	1,100	223.5	219.45									1,100	10.7	335.3	189	1	4,140,793	5,553,300	6,114,605				included above	included above	included above	4,442,640		
SISSIBOO	Weymouth Falls Main Dam	Impervious Fill	Headpond	62	700	139.5	139									700	18.9	213.4	78	1	13,007,018	11,100,710	9,383,032				included above	6,600,000	8,118,000	17,700,710		
SISSIBOO	Weymouth Falls Wing Dam	Earthfill	Headpond	55	700	139.5	139						325.5		128	1,026	16.8	213.4	85	1	10,233,545	8,733,717	7,802,787				included above	6,600,000	8,118,000	15,333,717		
SISSIBOO	Weymouth Falls Intake Structure	unknown	Headpond	30	152	139.5	unknown								unknown	152	9.1	46.2	110	1	3,041,371	561,768	664,248				included above	included above	included above	561,768		
SISSIBOO	Weymouth Falls Penstock Unit 1	FRP						Y	11.0	754.0		5									113,100	113,100	139,113				NA	NA	NA	113,100		
SISSIBOO	Weymouth Falls Penstock Unit 2	FRP						Y	11.0	762.0		5									114,300	114,300	140,589				NA	NA	NA	114,300		
SISSIBOO	Tom Wallace Dam	Earthfill	Storage	6	173	473.7	473.7								unknown	173	1.8	52.7	468	1	assume left in place and revegetated						included above	included above	included above			Removed as per NSPI "Leave in Place"
SISSIBOO	Penstock Unit 1							N													assume left in place and revegetated						NA	NA	NA			
																					61,500,000	61,978,000	61,359,000				10,769,251	33,803,000	41,577,690	79,703,000	113,705,941	
St. MARGARETS	Coon Pond Dam	unknown	Headpond	32	258	260.0	unknown						150	24	254.9	408	9.8		228	1	2,061,000	2,061,000	2,535,030		9,683		2,009,386	1,000,000	12,448,503	3,061,000		
St. MARGARETS	Sandy Lake Dam	Concrete/Earthfill	Headpond	50.5	798	223.5	221.5						223	54.5	216.5	1,021	15.4		173	1	6,880,000	6,880,000	8,462,400		23,042		included above	1,700,000	included above	8,580,000		
St. MARGARETS	Sandy Lake Powerhouse, Surge Tanks and Penstocks	various						Y	8.0	223.3	FRP										818,000	818,000	1,006,140				included above	90,000	included above	908,000		
St. MARGARETS	Big Indian Spillway	unknown	Storage	25.1	430	240.0	unknown									430	7.7		215	1	2,898,000	2,898,000	3,564,540		22,401		included above	1,450,000	included above	4,348,000		
St. MARGARETS	Big Indian Main Dam (Concrete)	unknown	Storage	37.9	470	244.6	unknown									470	11.6		207	1	included above	included above			22,401		included above	included above	included above			
St. MARGARETS	Big Indian Main Dam (Earthfill)	Concrete	Storage	33.3	120	244.6	244.6									120	10.1		211	1	included above	included above			22,401		included above	included above	included above			
St. MARGARETS	Big Indian Wing Dam No. 1	Earthfill (None)	Storage	4	75	244.6	243.6									75	1.2		241	1	included above	included above			22,401		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Big Indian Wing Dam No. 2	Earthfill (None)	Storage	2.5	85	244.6	243.6									85	0.8		242	1	included above	included above			22,401		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Five Mile Lake Main Dam	unknown	Storage	14.5	695	444.5	unknown									695	4.4		430	1	4,580,000	4,580,000	5,633,400		32,437		included above	1,200,000	included above	5,780,000		
St. MARGARETS	Five Mile Lake Wing Dam No. 1	Timber	Storage	6	200	445.3	445									200	1.8		439	1	included above	included above			32,437		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Five Mile Lake Wing Dam No. 2	Timber	Storage	4	165	445.3	445									165	1.2		441	1	included above	included above			32,437		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Five Mile Lake Wing Dam No. 3	Timber	Storage	4	105	446.0	446									105	1.2		442	1	included above	included above			32,437		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Five Mile Lake Wing Dam No. 4	Timber	Storage	10	500	448.5	445									500	3.0		439	1	included above	included above			32,437		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Mack Lake Dam	Timber	Storage	20	410	446	446									410	6.1	125.0	426	1	1,350,734	675,194	963,001				included above	1,350,734	included above	2,025,928		
St. MARGARETS	Beeswanger Dam	Timber	Storage	8	460	447.5	447									460	2.4	140.2	440	1		included above	included above				included above	included above	included above			Removed as per NSPI "Leave in Place"
St. MARGARETS	Wrights Lake Dam	Concrete	Storage	17	31	276	unknown						295	15	271.6	326	5.2		259	1	2,887,000	2,887,000	3,551,010		22,217		included above	1,800,000	included above	4,687,000		
St. MARGARETS	Wrights Lake Wing Dam No. 1	unknown	Storage	4	20	276.0	unknown									20	1.2		272	1	included above	included above			22,217		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Wrights Lake Wing Dam No. 2	unknown	Storage	3.5	20	276.0	unknown									20	1.1		273	1	included above	included above			22,217		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Wrights Lake Wing Dam No. 3	unknown	Storage	5	35	276.0	unknown									35	1.5		271	1	included above	included above			22,217		included above	included above	included above			Noted to be left in place,
St. MARGARETS	Little Indian Lake Cross-over Control Structure	Concrete	Storage	4	170	104.8	104.8									170	1.2		101	1	368,000	368,000	452,640		13,000		included above	160,000	included above	528,000		
St. MARGARETS	Mill Lake Dam (Tidewater)	Concrete	Headpond	20	830	93.5	93.5									830	6.1		74	1	1,823,000	1,823,000	2,242,290				included above	1,100,000	included above	2,923,000		
St. MARGARETS	Mill Lake Penstock	Wootstave to HDPE to Steel						Y	6.0	695.0		2007 bottom 600' 2010										included above					included above	included above	included above			
St. MARGARETS	Mill Lake Powerhouse, Surge Tanks and Penstocks	various																			818,000	818,000	1,006,140				NA	90000	NA	908,000		
St. MARGARETS	Tidewater Powerhouse and Penstocks	x						Y	10.0			2012									981,000	981,000	1,206,630				NA	180,000	NA	1,161,000		

Date Updated: Monday, December 2, 2024

NSPI Dam Register

System	Development	Core Material	Purpose	Structure Data (ft)				Penstock Data					Spillway Data (ft)			Total Length (ft)	ANALYSIS												Comments
				Height (ft)	Length (ft)	Crest Elevation (ft)	Top of Core	Surge Tank (Y/N)	Diameter (ft)	Length (ft)	Material	Age	Length	Height	Crest Elevation		Ht. (m)	Length (m)	Foundation el. (ft)	Equivlent number of structures (benchmarking) - assume Normal benchmark up to 820 ft	Infastructure Removal Cost ($2018)	Infrastructure Removal Cost ($2018) Factored by Length	Infrastructure Removal Cost ($2024) Factored by Length	Exposed area Canals (m2)	Perimeter (ft)	Exposed Shoreline Length (ft)	Sedimentation Costs (2024)	Environmental Costs (2018)	Environmental Costs (2024)	Total Decommissioning Cost (2018)	Total Decommissioning Cost (2024)	
																					25,465,000	25,465,000	31,587,000				2,009,386	10,120,734	12,448,503	34,910,000	46,044,888	
TUSKET	Tusket Main Dam	None (Earthfill)	Headpond	32	226	30	29									226	9.8		-2	1	3,435,691	3,435,691	4,225,900				33,577,731	2,035,362	13,018,175	5,471,053		
TUSKET	Tusket Powerhouse Dam	Timber	Headpond	25	580	30	29									580	7.6		5	1	4,747,500	4,747,500	5,839,425				included above	2,812,500	included above	7,560,000		Includes Powerhouse
TUSKET	Tusket Canal Embankment	None (Earthfill)	Headpond	12	2,300	32	31									2,300	3.7		20	2	1,124,408	1,124,408	1,383,022				included above	included above	included above			Noted to be left in place,
TUSKET	Tusket Western Wing Dam	Timber	Headpond	10	150	30	29									150	3.0		20	1	included above	included above					included above	included above	included above			
TUSKET	Carleton Lake Dam and spillway	Earthfill	Storage	25	995	54	51.5						180	24	46	1,175	7.6		29	1	3,560,625	3,560,625	4,379,569				included above	2,109,375	included above	5,670,000		
TUSKET	Great Barren Lake Dam and spillway	None (Earthfill)	Storage	18.8	1,050	138	134						140		130.2	1,190	5.7		119	1	4,747,500	4,747,500	5,839,425		100,320		included above	2,812,500	included above	7,560,000		
TUSKET	Mink Lake Dam/Spillway	Steel Sheet Pile	Storage	8	108	83.3	unknown									108	2.4		75	1	1,374,276	1,374,276	1,690,359				included above	814,145	included above	2,188,421		
TUSKET	Penstock Unit 1							N														included above					NA	NA	NA			
TUSKET	Penstock Unit 2							N														included above					NA	NA	NA			
TUSKET	Penstock Unit 3							N														included above					NA	NA	NA			
																					18,990,000	18,990,000	23,358,000				33,577,731	10,583,882	13,018,175	28,449,000	69,953,906	
WRECK COVE	D-1 Cheticamp Flowage	Glacial Till	Storage	28	3,275	1,532.5	1,527						250	3	1,522	3,525	8.5	998.2	1,505	4	2,649,043	10,577,311	12,912,305	16,095			0	3,520,000	4,329,600	9,868,118		
WRECK COVE	D-2 Ingonish I	Glacial Till	Storage	34	950	1,446.5	1,445						140	5.5	1,442	1,090	10.4	289.6	1,413	1	3,907,352	4,525,652	5,050,329		6,154	48	included above	3,520,000	4,329,600	8,045,652		
WRECK COVE	D-3 Ingonish II	Earthfill (None)	Storage	47	1,875	1,440	1,439						98.4		1,434	1,973	14.3	571.5	1,393	2	7,470,911	17,078,503	16,408,395		10,360	66	included above	3,520,000	4,329,600	16,478,802		
WRECK COVE	D-4 South Gisborne	Glacial Till	Storage	31	2,550	1,289.5	1,288						260	6	1,280	2,810	9.4	777.2	1,259	3	3,247,700	10,096,969	11,759,254		27,353	44	included above	6,600,000	8,118,000	11,687,879		
WRECK COVE	D-5 East Gisborne	Glacial Till	Storage	43	1,395	1,287	1,286								unknown	1,395	13.1	425.2	1,244	1	6,252,378	10,633,944	10,645,669		27,353	61	included above	3,520,000	4,329,600	11,323,156		
WRECK COVE	Gisborne Penstock Unit 1							N													included above						NA	NA	NA			
WRECK COVE	D-6-1 McLeod Brook	Earthfill (None)	Storage	36	1,609	1,287	1,286								unknown	1,609	11.0	490.4	1,251	2	4,381,012	8,594,199	9,340,401		27,353	51	included above	3,520,000	4,329,600	9,691,359		
WRECK COVE	D-6-2	Glacial Till	Storage	10	1,200	1,287	1,286								unknown	1,200	3.0	365.8	1,277	1	337,263	493,429	969,658		27,353	14	included above	included above	included above	394,743		
WRECK COVE	D-7 McMillian Flowage	Glacial Till	Storage	67	1,620	1,337	1,333						375	3.33	1,326	1,995	20.4	493.8	1,270	2	15,191,638	30,005,066	24,468,760	16,342			included above	6,600,000	8,118,000	29,284,052		
WRECK COVE	D-8-1 Wreck Cove Lakes	Glacial Till	Storage	30	2,412	1,206	1,205									2,412	9.1	735.2	1,176	3	3,041,371	8,944,162	10,575,798		6,069	42	included above	363,000	446,490	6,515,013		
WRECK COVE	D-8-2	Glacial Till	Storage	11.2	857	1,206	1,205									857	3.4	261.2	1,195	1	423,148	442,128	824,488		6,069	16	included above	included above	included above	442,128		
WRECK COVE	D-8-3	Glacial Till	Storage	9.8	983	1,206	1,205									983	3.0	299.6	1,196	1	323,895	388,140	769,910		6,069	14	included above	included above	included above	388,140		
WRECK COVE	D-8-4	Glacial Till	Storage	20	1,166	1,206	1,205									1,166	6.1	355.4	1,186	1	1,350,734	1,920,187	2,738,681		6,069	28	included above	included above	included above	1,536,149		
WRECK COVE	D-8-5	Glacial Till	Storage	30.8	1,536	1,206	1,205									1,536	9.4	468.2	1,175	2	3,205,892	6,004,037	7,013,453		6,069	44	included above	included above	included above	4,803,229		
WRECK COVE	D-8-6	Glacial Till	Storage	22	620	1,206	1,205									620	6.7	188.9	1,184	1	1,634,669	1,235,254	1,685,833		6,069	31	included above	included above	included above	1,235,254		
WRECK COVE	D-8-7	Glacial Till	Storage	9.8	341	1,206	1,205									341	3.0	103.9	1,196	1	323,895	134,619	267,029		6,069	14	included above	included above	included above	134,619		
WRECK COVE	D-9 Wreck Cove Brook	Glacial Till	Storage	19	747	1,206	1,205						114	11	1,200	861	5.8	227.7	1,187	1	1,218,925	1,110,127	1,621,330		6,069	27	included above	3,520,000	4,329,600	4,630,127		
WRECK COVE	D-10 Long Lake	Glacial Till	Storage	33.1	1,170	1,206	1,205									1,170	10.1	356.6	1,173	1	3,703,051	5,281,818	5,967,733		6,069	47	included above	3,520,000	4,329,600	7,041,455		
WRECK COVE	D-11-1 Surge Lake	Glacial Till	Headpond	36	611	1,206	1,204									611	11.0	186.2	1,170	1	4,381,012	3,263,018	3,546,334		1,923	51	included above	3,520,000	4,329,600	6,783,018		
WRECK COVE	D-11-2	Glacial Till	Headpond	21	1,594	1,206	1,204									1,594	6.4	485.9	1,185	2	1,489,315	2,894,706	4,036,497		1,923	30	included above	3,520,000	4,329,600	5,131,765		
WRECK COVE	D-11-3	Glacial Till	Headpond	17.1	145	1,206	1,204									145	5.2	44.2	1,189	1	987,142	174,511	267,596		1,923	24	included above	121,000	148,830	295,511		
WRECK COVE	South Lake Dam	Glacial Till	Storage	12.1	268	1,169	1,168						23.5	5.83	1,163	292	3.7	81.7	1,157	1	493,955	161,398	290,410		11,640	17	included above	121,000	148,830	282,398		
WRECK COVE	Penstock Unit 1	Concrete Lined						N	13.5	1,402.5		40									210,368	210,368	258,753				NA	NA	NA	210,368		
WRECK COVE	Penstock	2x Steel Lined							7.7	150.0		40									22,500	22,500	27,675				NA	NA	NA	22,500		
WRECK COVE	Penstock Unit 2							N													included above						NA	NA	NA			
																					66,247,000	124,192,000	131,446,000				0	45,485,000	55,946,550	136,225,000	187,392,550	

Notes:
Ten Mile Lake Dam in the Sheet Harbour Hydro System was removed from the prioritization spreadsheet because it was decommissioned in 2013
Uniacke Lake Dam in the Sissiboo Hydro System was decommissioned in 2011.
Kempt Back Lake Dam in the Tusket Hydro System was decommissioned in 2009.

HYDRO ASSET ARCHAEOLOGICAL PROGRAM
2024 REVISED COSTING DOCUMENT

PRIVILEGED AND CONFIDENTIAL





Submitted to:
Nova Scotia Power Incorporated

Submitted by:
Boreas Heritage Consulting Inc.

October 2024

BOREAS HERITAGE

1.0 INTRODUCTION

1.1 Introduction

Nova Scotia Power Incorporated (NSPI) currently owns and operates 32 hydroelectric plants on 16 hydro river systems across Nova Scotia, totaling 400 megawatts (MW) of generation capacity. At the request of the Utility and Review Board, NSPI embarked on a Hydro Asset Study to support economic assessment models for future refurbishment projects or decommissioning of assets on NSPI hydroelectric systems. The intent of this work scope was to have a desk-based archaeological assessment programme conducted for all hydroelectric systems across Nova Scotia. Furthermore, the objective of this study was to identify significant archaeological resources and archaeological potential within the 16 river systems and to deliver NSPI with a reference document that will provide comprehensive information so that appropriate resource management strategies can be devised in light of potential future development and before project implementation. The 2018 Hydro Asset Archaeology Study consisted of background research, the creation of GIS-based models of pre-dam landscapes and archaeological potential modeling and serves as a companion to this document.

In 2024, NSPI requested Boreas Heritage to revisit the 2018 Hydro Asset costings in order to adjust for increasing costs including increased expenses, updated hourly rates, as well as evolving field methods, regulations and expectations from CCTH, Kwilmu'kw Maw-klusuaqn Mi'kmaq Rights Initiative (KMKNO), local communities, and the archaeology discipline as a whole.

The following document contains archaeological and methodological assumptions that were used to determine archaeological potential and estimated costs associated with the development and/or decommissioning of the provided asset locations. This is followed by a breakdown of hydro assets and associated costs of archaeological investigation related to the refurbishment or decommissioning of these assets. Associated costs are broken down by recommendation with totals presented for each asset, and each stage of archaeological investigation.

2.0 ARCHAEOLOGICAL ASSUMPTIONS

2.1 Introduction

The purpose of this section is to provide the **Archaeological Assumptions** developed using existing heritage industry guidelines, standards and best practices to allow for the development of cost estimates for archaeological work that may be required during the potential removal of hydroelectric assets owned by NSPI. The assumptions are to be referred to in conjunction with the Hydro Asset Archaeological Study (henceforth the background study), prepared by Boreas Heritage, to support the outcomes of the economic assessment models (henceforth the costing report), for future refurbishment projects on NSPI hydroelectric systems. Taken together, these documents allow for the prediction of present costs for archaeological works including screening and reconnaissance, monitoring, subsurface testing and mitigation associated with the removal of hydroelectric assets and a return of the river systems to historic pre-dam conditions.

Archaeological sites in the province of Nova Scotia are protected by the *Special Places Protection Act* (SPPA), as designated under Sections 2(a), 7(1), 8(1) and 13(1), whether on Provincial Crown or private land. This protection applies to all archaeological sites, recorded or unknown, regardless of whether they are registered in the *Maritime Archaeological Resource Inventory* (MARI) database, administered by the Nova Scotia Department of Communities, Culture, Tourism and Heritage (CCTH). All archaeological work undertaken with the province of Nova Scotia is conducted under the terms of the SPPA and associated heritage research permit guidelines. As such, the guidelines and criteria for archaeological work carried out under an *Archaeological Resource Impact Assessment* (Category C) permit, which are designed to ensure significant archaeological or historical resources are protected from potential disturbance, must be followed and complied with when conducting archaeological assessment work for development proponents, such as NSPI. Although the specific scenarios discussed below are not necessarily addressed in the Category C guidelines of CCTH, the information contained therein is based on existing archaeological and heritage guidelines, standards and best practices.

The **Archaeological Assumptions** are guided by greater archaeological and planning principles, including *due diligence* and *avoidance* as preferred alternatives to disturbance of archaeological sites and contexts. Archaeological resources are non-renewable, and are significant for their historical, cultural, scientific and educational value to the Mi'kmaq, the local community and the general public. The Archaeological Assumptions contained herein were developed without communication with CCTH or the KMKNO. Whereas the heritage of the Mi'kmaq, their ancestors and predecessors constitute the greater part of the archaeological record in Nova Scotia, it is important to acknowledge the Mi'kmaq have a fundamental interest in the protection and management of the archaeological record, and to recognize and respect the role of the

Mi'kmaw Nation in matters relating to their heritage. As a result, early communication with CCTH and the Mi'kmaq is recommended to discuss, negotiate and agree on the desired outcomes of these Archaeological Assumptions prior to initiating any NSPI development plans or projects to which these Assumptions may apply.

2.2 Archaeological Potential

Archaeological potential refers to areas with the likelihood of encountering significant archaeological resources. Criteria for determining archaeological potential are established by CCTH and facilitate the development and implementation of appropriate cultural resource management strategies within a defined study area. There are three key components to determining archaeological potential: background research; archaeological potential modelling; and, pedestrian reconnaissance. Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems. No on-site reconnaissance, in whole or in part, was conducted to verify the archaeological potential for any portion of any hydroelectric system referenced in the Hydro Asset Archaeological Study. The background research and potential modeling contained herein must therefore be supplemented by pedestrian reconnaissance, which involves systematic and intensive ground survey of a study area and may include subjective (targeted) shovel testing, before final recommendations can be made regarding archaeological potential within a defined study area.

The archaeological potential models have been developed by analysing a range of natural and cultural attributes considered to have influenced past patterns of land use and settlement, and by extension, archaeological potential across the landscape. The attributes include proximity to water (essential for drinking and transportation), slope, aspect and elevation, as well as proximity to known archaeological and historic sites. The result of the modelling is a continuous depiction of archaeological potential and archaeologically sensitive areas within each of the 16 hydroelectric systems. It is important to note, however, that human history in Nova Scotia has been documented for more than 12,000 years and has persisted through a series of climate shifts, including increases and decreases in annual precipitation and temperatures. The modern bioclimatic scheme, which incorporates several of the variables listed above, can only be assumed to be reliable for current environmental conditions. Increased precipitation and decreased mean annual temperatures may have changed the past nature of variables, such as aquatic features or forest cover. As a result, appropriate caution must be exercised when relying upon the models, which depend on contemporary biophysical characteristics. The archaeological potential models should be employed in conjunction with detailed background studies and augmented with archaeological reconnaissance. The archaeological potential models developed for the 2018 Hydro Asset Study were not updated for the 2024 revisit of archaeological costings.

High Archaeological Potential refers to areas where biophysical characteristics (environmental, topographic and hydrographic factors), existing knowledge about archaeological sites, and historic land use indicates a perceived higher level of expectation that significant archaeological resources could be encountered. *Low Archaeological Potential* refers to areas where biophysical characteristics (environmental, topographic and hydrographic factors), existing knowledge about archaeological sites, and historic land use indicates a perceived lower level of expectation that significant archaeological resources could be encountered. *Low Archaeological Potential* does not indicate the complete lack of archaeological resources or potential but, rather, lower possibility of encountering such resources. Conversely, *High Archaeological Potential* does not guarantee that archaeological resources are present but that they are more likely to be encountered in these areas.

2.3 NSPI Asset Locations

NSPI has provided Boreas Heritage with digital shapefiles and spreadsheets listing assets and infrastructure to be assessed in this costing report. All asset locations discussed in the Hydro Asset Archaeology Costing Study are based on the updated shapefile and spreadsheet list (henceforth as Asset List), provided to Boreas Heritage by NSPI on September 26, 2018 (***Appendix A***). The Asset List spreadsheet provides the following information: lists each asset by *Name*, offers asset *Classification* (plant, dam, large, medium, small), indicates relevant river *System*, describes *Foundation* type (bedrock, decommissioned, freeboard, leave in place, unprovided), construction material *Type* (various combinations: concrete, concrete core wall, concrete gravity, earthfill, rockfill, impervious fill, timber crib, timber core wall, unprovided), the asset *Shape Length* (metres), the asset *Shape Area* (square metres), and states NSPI's understanding of whether or not an asset is considered as previously cleared of archaeological concerns (*Clear* – yes, no, unprovided). The Asset List also provides the proposed and/or assumed impact areas associated with decommissioning of these asset locations. Boreas Heritage is not responsible for any errors, omissions or inconsistencies with the data provided by NSPI.

Any assets or infrastructure locations not included in the Asset List (provided to Boreas Heritage on September 26, 2018), have not been addressed in this costing assessment. Any assets or infrastructure locations not included in the Asset List do not factor into the final cost. *ANY additional areas* not on the Asset List, and/or any modifications to the areas originally provided after September 26, 2018, are not covered by this report and *may result in additional costs*.

Additionally, all proposed impact areas supplied by NSPI are to be considered approximate only. As mentioned above, if any of these areas are updated or modified in any way from the data provided in the Asset List used for this costing assessment, these updates or modifications may result in additional costs not considered or covered in this report. As examples, any additional access routes, access route upgrades, laydown or temporary work areas, temporary offices or

work camps, etc.; and/or any potential ground disturbance related to dam decommissioning. None of the above examples have been considered or covered in this costing assessment and their inclusion in any proposed future works may affect final project costing.

Furthermore, on September 20, 2018, NSPI provided Boreas Heritage a list of asset locations NSPI considers to be clear of archaeological requirements based on previous archaeological studies. This information, where available, is included in the Asset List. In situations where it was unclear whether previous archaeological studies had already assessed a proposed impact area, and the results of the original assessment indicated it was cleared of archaeological concerns, Boreas Heritage has been directed by NSPI to assume, for the purposes of determining potential costs associated with asset decommissioning, these areas to be considered clear of future archaeological requirements. This directive was provided in an email to Boreas Heritage by NSPI on September 20, 2018.

2.4 Assumptions Related to Methodology

a) Asset Assessment

As directed by NSPI, Boreas Heritage strongly recommends the methods and assumptions contained in the Hydro Asset Archaeology Costing Study be shared with and approved by CCTH prior to the initiation of any archaeological fieldwork and/or any on-site development activity, including asset decommissioning. NSPI and Boreas Heritage have made the following assumptions when considering the estimated costs associated with the Hydro Asset Archaeology Costing Study:

- Dams classified as *small* in the Asset List have been attributed a 20 metre-wide impact area intended to represent the dam footprint;
- Dams classified as medium or large have been attributed a 25 metre-wide buffer beyond the determined dam footprint;
- Dams constructed with earthfill and/or rockfill, AND *not constructed on bedrock*, are assumed to require *monitoring* only. In these cases, it is assumed that development and/or decommissioning works will remain inside the existing asset footprint, with the heavy machinery and all required disturbance activities being conducted from the top of the dam and downwards. In these cases, it has been assumed no impacts to areas outside the existing dam footprint will be required for dams described as small in the Asset List. For dams described as *medium* or *large* in the Asset List, a 25 metre-wide buffer has been added to account for the potential need to accommodate greater disturbance factors and workspace requirements;

- Dams constructed with any material, AND which are *constructed on bedrock*, as provided by NSPI in the Asset List, have been assumed to not require additional archaeological assessment as any potential cultural resources would not be present. Exceptions include: if the dam is later determined to NOT be constructed on bedrock, or if workspace is required beyond the current asset footprints and/or 25 metre-wide buffers, then NSPI must assume all responsibility for costs and liabilities associated with potential need for additional archaeology assessments and/or impact(s) to potential archaeological resources;
- For dams classified as *freeboard* and/or *left in place* in the Asset List, it is assumed that these assets will be left as is, in their current context and condition, and therefore do not require further archaeological assessment. If the dam is later determined to NOT to be *freeboard* and/or NOT to be left in place, then NSPI must assume all responsibility for costs and liabilities associated with potential need for additional archaeology assessments and/or impact(s) to potential archaeological resources;
- By direction of NSPI, canals were not included as part of this study as they were to be considered *freeboard* or *left in place*. While the asset list does include some canal locations, these were not directly addressed in the costing document;
- Where asset locations are in close proximity and potentially overlap, these assets were combined/grouped in order to streamline the costing process; and,
- All areas assessed under previous archaeological resource impact assessments are assumed to be clear of any additional archaeology requirements, unless recommendations were made in the original report for additional archaeological work. Boreas Heritage strongly cautions this assumption may change following review by CCTH, whom must be consulted prior to any asset development and/or decommissioning activity.

b) Results and Costings

All findings, recommendations and assumptions presented in this report are for the purpose of costing only. Costings can be adjusted with updated information on the scope of potential disturbance and work areas. The findings of the background study and costing report, as well as any and all work associated with decommissioning NSPI assets and infrastructure, need to be discussed and approved by CCTH prior to commencing any ground disturbance activity.

Consultation with Mi'kmaw communities and the KMKNO may independently affect the estimated final costs contained in this costing report. The findings and recommendations of CCH and the KMKNO may affect the actual costs associated of any proposed decommissioning works or any other proposed developments.

Additional factors outside the scope of this study, such as the above-mentioned consultation with local and Mi'kmaw communities, regulatory requirements (CCTH), as well as environmental requirements and engineering results, may also affect the costs presented in this document.

It must be considered, the costings provided in this costing study are based on incomplete and assumed data. As such, these costings will vary from real-world scenarios where exact disturbance and work areas are known. The costings in this document are meant as an approximation at best. Only with real, defined construction plans and impact areas, can accurate costings be designed.

Furthermore, Boreas Heritage cannot be certain the assumed and/or proposed development or decommissioning areas provided in the Asset List actually overlap precisely with previously assessed areas. These determinations must be decided by CCTH. It is only CCTH that can determine if the assumed and/or proposed development or decommissioning areas included in the Asset List are clear of archaeological concerns. As a result, any changes, recommendations or requirements by CCTH may affect the final costs.

There are many unknown factors that may contribute to sources of error within the scope of the Hydro Asset Archaeology Costing Study. Therefore, Boreas Heritage recommends, where and when possible, that staged approach to managing and mitigating archaeological concerns related to the proposed asset developments and decommissioning. Boreas Heritage believes the extent of shovel testing required for the proposed works included in the Hydro Asset Archaeology Study can be more accurately determined following the completion of relevant archaeological screening and reconnaissance. Additionally, the extent of any potential requirements for further archaeological assessment, including mitigative site excavation, can be more accurately determined following the completion of relevant shovel testing. Finally, it is important to emphasize the challenges and difficulty associated with estimating the costs in circumstances and scenarios relevant to the Hydro Asset Archaeology Costing Study, where there are many unknown factors. The greatest of limitations and the unknown factor with the greatest influence on costing estimates is the impossibility of accurately predicting what potential archaeological resources may be encountered, and more specifically their frequency, size and density, distribution, condition, content and significance – both cultural and archaeological.

Final costings are dependent upon a number of variables including, but not limited to: impact area, project duration, crew complement, travel time and distance, as

well as research and reporting requirements. For the purposes of the costing document, all associated costs and rates are based on the rates listed in the Master Services Agreement between NSPI and Boreas Heritage dated March 1, 2023.

2.5 Archaeological Assumptions

The **Archaeological Assumptions** are developed on the supposition that ALL hydroelectric assets/infrastructure, except those that do not represent risk or physical impediment to the reinstatement of the river, and which have not been listed as *left in place* in the NSPI Asset List, will be removed, resulting in a return of the river systems to pre-dam conditions. It is also assumed that *avoidance,* where feasible, is the preferred alternative to disturbance of an archaeological site, and mitigation through preservation will be considered before engaging in more intensive assessment. Implementation of any site-specific recommendation and/or mitigation measures must be authorized by the provincial regulator (CCH).

a) Archaeological Reconnaissance

It is assumed archaeological reconnaissance will be undertaken to identify and delineate real areas exhibiting high archaeological potential, to confirm the results of the background research and archaeological potential modelling, and to document any archaeological resources identified during the background study and/or encountered during the visual assessment, as per existing standards and best practice. In the event that an area is considered to exhibit low archaeological potential, archaeological monitoring may be recommended for the purpose of obtaining additional information and/or to confirm the results of the assessment. This will provide information in sufficient quantity and quality to justify recommendations for clearance of low potential areas and allow for more efficient approvals of the same. During the pedestrian reconnaissance, strategies will be identified for the appropriate methodology and scope of more detailed assessment for areas considered to exhibit high archaeological potential.

As a base recommendation for all asset locations (excluding *freeboard* or *leave in place*), archaeological reconnaissance is recommended in order to assess each location with specific concerns associated with decommissioning of the asset. This includes areas previously assessed or determined to be Low Potential. This represents the minimum requirement (and minimum cost) for all asset locations.

b) Asset removal in High Potential Areas

If asset removal occurs in areas considered to exhibit high potential for encountering significant archaeological resources, it is assumed a program of systematic subsurface survey (shovel testing), will be undertaken. The objective of the subsurface survey is to confirm or refute the presence of archaeological resources and to delineate the extent of such resources should they be encountered. Shovel test pits, averaging 40 centimetres by 40 centimetres, will be dug through topsoil into subsoil at 5 metre intervals, as per existing standards and best practice. All soil removed from the test pits will be screened through 6 millimetre wire mesh to recover any artifacts within the excavated soil. Any archaeological resource encountered during the course of the shovel testing program will be recorded using GPS technology. If archaeological resources are discovered within a shovel test, additional investigation and mitigation may be required by CCH to determine the nature and extent of the deposit.

c) Archaeological Mitigation

In instances where significant archaeological resources will be disturbed and/or destroyed by asset removal or ancillary impact, it is assumed mitigation will be undertaken for the purpose of systematically recovering and recording archaeological resources by controlled excavation techniques, as per existing standards and best practice. A 2 metre by 2 metre excavation grid is the preferred methodology; however, implementation of any site-specific mitigation measures must be authorized by CCH and may vary on a case-by-case basis.

d) Archaeological Monitoring

Archaeological Monitoring may be required in those cases where development/impact is to take place in areas that cannot be adequately tested. The objectives of the archaeological monitoring are to observe any disturbance of the existing ground to ensure there are no archaeological resources present and to document any archaeological resources identified during the course of mechanical excavation. Archaeological monitoring consists of visual inspection of all ground disturbance activities (trenching/excavation) and focusses on the inspection of the impact area as excavation occurs. All areas of exposure are visually examined for artifacts and cultural features.

e) Asset Removal in Low Potential Areas

If asset removal occurs in areas considered to exhibit low potential for encountering significant archaeological resources, based on background research, archaeological potential modelling, pedestrian reconnaissance and, in some cases, archaeological monitoring, it is assumed recommendations will be made to clear the area of any requirement for further archaeological investigation and to allow potential development within the area to proceed as planned. Implementation of any site-specific recommendation must be authorized by CCH.

f) De-watering in Areas with Known Archaeological Resources

It is assumed archaeological reconnaissance/monitoring will be conducted when de-watering occurs and/or when historic shorelines are exposed, as per best practice. The objective is to identify and protect archaeological resources that might otherwise be removed by looters or curious pedestrians. Archaeological reconnaissance will cover the entire perimeter of any exposed shoreline with focused attention on all registered archaeological sites within the study area for the purpose of documentation, mitigative site management and artifact collection of exposed cultural resources. Each identified archaeological site will be inspected in order to record and photograph its archaeological resources, to document and update the current condition of the site and its integrity, and to simultaneously collect all exposed artifacts. Artifact locations will be flagged and recorded using a GPS survey instrument. All recovered artifacts will be processed and conserved (if necessary) in accordance with provincial guidelines.

In a change from the 2018 methodology, currently ALL exposed artifacts are to be collected during shoreline reconnaissance in contrast to 2018 where only diagnostic artifacts were collected, leaving non-diagnostics in situ. This updated methodology is also subject to change as there is currently no consensus as to best practices regarding shoreline reconnaissance during de-watering events.

g) De-watering in Areas with No Known Archaeological Resources

It is assumed archaeological reconnaissance/monitoring will be conducted when de-watering occurs and/or when historic shorelines are exposed, as per best practice. The objective is to identify and protect potential archaeological resources that might otherwise be removed by looters or curious pedestrians.

Archaeological reconnaissance will cover the entire perimeter of any exposed shoreline with focused attention on areas of recognized high archaeology potential for the purpose of documentation, mitigative site management and artifact collection of exposed cultural resources.

The exception to this requirement would be in cases where previous archaeological reconnaissance had been completed and cleared for the same extent and area, and CCTH confirmed that additional reconnaissance would not be required.

h) Disturbed Contexts

Disturbed context refers to an area in which the provenience, association, and matrix of archaeological data has been wholly or partially altered by transformational processes after original deposition. In areas of confirmed disturbed contexts, recovery of archaeological resources is still a priority and all stages of archaeological investigation, including archaeological shovel testing and mitigative excavation may be employed.

i) Petroglyphs

In the event that Petroglyphs, previously recorded or otherwise, are exposed, on-going monitoring and recording is recommended, as per current best practice. The following guidelines relate to the conservation and recording of a petroglyph site, which will be subject to natural weathering and is at risk from vandalism:

- maintain site location anonymity
- record the petroglyphs using tracing and/or photography and/or moulding and/or casting
- record petroglyph using a tripod-mounted, high resolution digital camera (RAW format)
- record the petroglyphs using a 3D colour laser scanner
- store petroglyph site records and images in an archive
- routine monitoring of the site to record any deterioration or change; maintain an inventory of graffiti and other vandalism
- do not permit further moulding of the petroglyphs or any other form of contact recording such as inpainting

If an increase in natural weathering or vandalism is observed, or if there is an increase in the risk of vandalism, then a more substantial intervention may be considered.

3.0 ARCHAEOLOGICAL COSTINGS

3.1 Introduction

The following archaeological cost estimates have been developed for archaeological work that may be required during the potential removal of hydroelectric assets owned by NSPI. These costings are based on the methodological and archaeological assumptions detailed in this document. The cost estimates also rely on the information presented in the Hydro Asset Archaeological Study background document, particularly the Archaeological Potential Modeling.

Table 1 presents the total costs for all systems, broken down by recommended course of action. The following sections present estimated costs for each hydro system, and are broken down by individual (or grouped) asset locations and by recommended course of action.

Table 1. Total System Costs for all Hydro Asset Locations

TOTAL SYSTEM COSTS					
System	**Reconnaissance**	**Shovel Testing**	**Excavation**	**Monitoring**	**Total Cost**
Annapolis	[redacted]				
Avon					
Bear River					
Black River					
Dickie Brook					
Fall River					
Harmony					
Lequille					
Mersey					
Nictuax					
Paradise					
Sheet Harbour					
Sissiboo					
St Margarets Bay					
Tusket					
Wreck Cove					
Total Cost					

3.2 ANNAPOLIS HYDRO SYSTEM - COSTING

The Annapolis Hydro System is situated within western Annapolis County, along the lower Annapolis River. Upstream from Annapolis Royal, the Annapolis Hydro System drains the Annapolis River watershed; however, as a tidal power generating facility, the system is designed primarily to harness the tidal difference created by extreme Bay of Fundy tides, on incoming and outgoing flows. NSPI system assets associated with the Annapolis Hydro System, which represents one generating unit with an operating capability of 3.7 MW (Meade 2000:15), are concentrated at the narrows between Granville Ferry and the town of Annapolis Royal, including the Annapolis Plant.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2024 Hydro Asset Archaeology Costing. The following recommendations and costings for the Annapolis Hydro System are based on the results of that study and are summarized in ***Table 2***.

Table 2. Summary of costings for individual asset locations – Annapolis Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Total Cost
Annapolis Hydro				
Total Cost				

Asset Location: Annapolis Plant, Office, Sluiceway and Gate

The results of the 2024 Hydro Asset Archaeology Costing indicate that area surrounding the **Annapolis Plant, Office, Sluiceway and Gate** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance followed by archaeological shovel testing and archaeological excavation.

It is estimated that the archaeological assessment can be undertaken at a cost of plus applicable taxes.

3.3 AVON HYDRO SYSTEM - COSTING

The Avon Hydro System is situated in Hants County and northern Lunenburg County, approximately 14 km southwest of the Town of Windsor. The system drains 182.5 km^2 of the South Branch Avon River, within the Avon River watershed. NSPI system assets associated with the Avon Hydro System, which represents two generating units with an operating capability of 7.5 MW (Meade 2000:15), are located between Mill Section and Sherwood along Highway 14. NSPI system assets for the Avon Hydro System include Avon 1 Powerhouse, Avon 1 Penstock, Avon 2 Penstock, MacDonald Dam, MacDonald Pond Dam, Falls Lake Dam, Zwicker Lake Dam, Card Lake Main Dam, Card Lake Wing Dam, South Canoe Dam, one pipeline and associated reservoirs.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2024 Hydro Asset Archaeology Costing. The following recommendations and costings for the Avon Hydro System are based on the results of that study and are summarized in ***Table 3***.

Table 3. Summary of costings for individual asset locations – Avon Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Card Lake Main and Wing Dams	[redacted]				
Card Lake Reservoir Drawdown					
Canoe Lake Dam					
Canoe Lake Reservoir Drawdown					
Falls Lake Dam					
Falls Lake and Zwicker Lake Drawdown					
Zwicker Lake Dam					
MacDonald Pond Dam and Spillway					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Avon 1 Plant and Penstock	[redacted]				
Avon 2 Pipeline and Penstock					
Macdonald Pond Drawdown					
Total System Cost					

Asset Location: **Card Lake Main and Wing Dams**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Card Lake Main Dam and Wing Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Card Lake Reservoir**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Card Lake Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The historic lake shoreline was reconstructed using bathymetry data supplied by the Government of Nova Scotia.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Canoe Lake Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Canoe Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Canoe Lake Reservoir**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Card Lake Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The historic shoreline of Canoe Lake could not be reconstructed using available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Falls Lake Dam**

Type: Small Dam; Earthfill; Built on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Falls Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam constructed on bedrock, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Falls and Zwicker Lakes Reservoirs**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Falls Lake and Zwicker Lake Reservoirs** exhibit **High Potential** for archaeological resources when water levels are lowered. Previous archaeological reconnaissance of the Falls Lake and Mockingee Lake reservoirs (A2011NS83), identified numerous archaeological sites along the reservoir shoreline. The recommended course of action is archaeological reconnaissance of the lakeshore. The historic shoreline of Falls Lake and Mockingee Lakes using data from previously conducted archaeological reconnaissance. The shoreline of Zwicker Lake could not be reconstructed using available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Zwicker Lake Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Zwicker Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **MacDonald Pond Dam and Spillway**

Type: Medium Dam; Concrete Dam on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **MacDonald Pond Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. One previous archaeological impact assessment has been conducted for NSPI at MacDonald Pond (A2005NS95). As a result of this survey, it was recommended that any ground disturbance within 100 metres of the historic shoreline be preceded by archaeological assessment (Stewart & Sanders 2006:9).

As the location is classified as a medium, concrete dam constructed on bedrock, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam footprint.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Avon 1 Plant and Penstock**

Type: Plant and Penstock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Avon 1 Plant and Penstock** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant and penstock.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Avon 2 Pipeline and Penstock**

Type: Pipeline and Penstock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Avon 2 Penstock** and portions of the **Avon 2 Pipeline** exhibit **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the pipeline and penstock.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **MacDonald Pond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **MacDonald Pond** exhibits **High Potential** for archaeological resources when water levels are lowered. One previous archaeological impact assessment has been conducted for NSPI at MacDonald Pond (A2005NS95). An archaeological screening and reconnaissance survey was carried out in November 2005. At the time of the survey, water levels remained high preventing visual assessment of the historic shoreline, limited examination of exposures at the water's edge did not yield evidence of Mi'kmaq or Euro-Canadian cultural material (Stewart & Sanders 2006:8). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of MacDonald Pond could not be reconstructed using available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.4 BEAR RIVER HYDRO SYSTEM - COSTING

The Bear River Hydro System is situated within Annapolis and Digby Counties, approximately 5 km southeast of the community of Bear River. The system drains 196 km2 of the Bear River and Sissiboo watershed, with water storage provided by the Gulch Flowage, Ridge Flowage, and Lake Mulgrave. Lake Mulgrave is the primary storage reservoir for the Bear River Hydro System. NSPI system assets associated with the Bear River Hydro System, which represent two generating units with an operating capacity of 9.2 MW (Meade 2000:15), include the Bear River Powerhouse, Gulch Main Dam, Gulch Pipeline, Gulch Spillway, Mulgrave Main Dam, Mulgrave Wing Dams 1-3, Ridge Main Dam, Ridge Pipeline, Ridge Powerhouse, Ridge Spillway and Ridge Wing Dams 1-2. The following discussion details the environmental and cultural setting of the greater study area, which facilitates the delineation of areas considered to exhibit archaeological potential. For the purposes of this assessment, the Bear River Hydro system has been divided into three distinct study areas: Gulch Flowage, Ridge Flowage, and Lake Mulgrave.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Bear River Hydro System are based on the results of that study and are summarized in ***Table 4***.

Table 4. Summary of costings for individual asset locations – Bear River Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Bear River Plant	[redacted]				
Gulch Pipeline					
Gulch Main Dam and Spillway					
Gulch Flowage Drawdown					
Ridge Plant and Pipeline					
Ridge Main Dam and Spillway					
Ridge Wing Dams					
Ridge Flowage Drawdown					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Mulgrave Main and Wing Dams	[redacted]				
Lake Mulgrave Drawdown					
Total System Cost					

Asset Location: **Bear River Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Bear River Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Gulch Pipeline**

Type: Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that portions of the area surrounding the **Gulch Pipeline** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the pipeline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Gulch Main Dam and Spillway**

Type: Medium Dam; Spillway on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Gulch Main Dam Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A2016NS083, however, and it was determined that the area surrounding the dam and spillway was **Low Potential** for archaeological resources (Redden et al. 2016a:21). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous studies were not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs

Asset Location: **Gulch Flowage**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Gulch Flowage** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Gulch Flowage was reconstructed using historic air photos (1945) and bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Ridge Plant and Pipeline**

Type: Plant and Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that portions of the area surrounding the **Ridge Plant and Pipeline** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant and pipeline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Ridge Main Dam and Spillway**

Type: Medium Dam; Spillway on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Ridge Main Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A2009NS028. Archaeological shovel testing was recommended as a result of this previous study and, at this time, it is unclear whether the shovel testing was completed. As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas previously recommended for shovel testing (Kelman 2009a:11) which fall within the assumed impact area associated with the Ridge Main Dam and Spillway.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Ridge Wing Dams 1 & 2**

Type: Small; Earthfill; Wing Dam 2 – Leave in Place

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Ridge Wing Dams 1 & 2** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance and archaeological monitoring for the removal of Ridge Wing Dam 1. As Ridge Wing Dam 2 is classified as “Leave in Place” and will have no associated ground impacts, there are no further actions recommended for Ridge Wing Dam 2.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Ridge Flowage**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Ridge Flowage** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Ridge Flowage was reconstructed using historic air photos (1945) and bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Mulgrave Main and Wing Dams**

Type: Small; Earthfill;

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Mulgrave Main and Wing Dams** exhibits **High Potential** for impacting archaeological resources. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lake Mulgrave**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Lake Mulgrave** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Lake Mulgrave was reconstructed using historic air photos (1945) and bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.5 BLACK RIVER HYDRO SYSTEM - COSTING

The Black River Hydro System is situated within the Municipality of the County of Kings and drains approximately 462 km2 of the Gaspereau River Watershed (***Figures 4.5.1 & 4.5.2***). The Black River Hydro System is situated to take advantage of the topographical relief provided by South Mountain and captures the entire streamflow of the Gaspereau River and its largest tributary, the Black River, for the purpose of power generation (Meade 2000:20). NSPI system assets associated with the Black River Hydro System, which represents six generating units with an operating capacity of 20.7 MW, include the Aylesford Lake Dam, Black Brook Dam, Black River Dam, Dean Chapter Lake Dam, Forks Dam, MacMillan Dykes L, M, N, P, Dyke P Spillway, Forest Home Dyke, Forks Dam Spillway, Hatchard Lake Dam, Hell's Gate Dam & Spillway, Hell's Gate Plant, Hollow Bridge Pipeline, Hollow Bridge Plant, Lanes Mill Dam & Spillway, Little River Lake Main Dam, Little River Lake Wing Dam, Lumsden Dam & Spillway, Lunn Dam, MacMillan Dam, Methals Plant & Spillway, Midpoint Spillway, Muskrat Cove Dam, North Gaspereau Lake Dam, Salmontail Main Dam & Fishladder, and White Rock Plant.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Black River Hydro System are based on the results of that study and are summarized in ***Table 5***.

Table 5. Summary of costings for individual asset locations – Black River Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
White Rock Plant	[redacted]				
White Rock Dam and Spillway					
White Rock Pond Drawdown					
Hells Gate Plant					
Hells Gate Dam and Spillway					
Hells Gate Pond Drawdown					
Lumsden Dam and Plant					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Lumsden Pond Drawdown	[redacted]				
Hollow Bridge Plant and Pipeline					
Black River Lake Dam					
Black River Lake Drawdown					
Forks Dam					
Lunn Dam					
Dean Chapter Lake Dam					
Dean Chapter Lake Drawdown					
Salmontail Lake Main Dam					
Salmontail Lake Drawdown					
Hatchard Lake Dam					
Methals Dam And Plant					
Methals Drawdown					
Little River Lake Dam					
Little River Drawdown					
Trout River Dam					
Trout River Dykes					
Trout River Lake Drawdown					
Lanes Mills Dam & Spillway and Muskrat cove Dam					
North Gaspereau Lake Dam					
Gaspereau Lake Drawdown					
Midpoint Spillway					
Forest Home Dyke					
Aylesford Lake Dam					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Aylesford Lake Drawdown	[redacted]				
Total System Cost					

Asset Location: **White Rock Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **White Rock Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **White Rock Dam and Spillway**

Type: Medium Dam constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **White Rock Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. Portions of the area was previously assessed under Heritage Research Permit A2016NS078 (Garcin & Beanlands 2016a). The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway that was not previously assessed under A2016NS078.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **White Rock Pond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **White Rock Pond** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of White Rock Pond was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Hells Gate Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Hells Gate Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Hells Gate Dam and Spillway**

Type: Medium Dam constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Hells Gate Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a medium dam constructed on bedrock, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Hells Gate Pond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Hells Gate Pond** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Hells Gate Pond could not be reconstructed with available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lumsden Dam and Plant**

Type: Medium Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lumsden Dam and Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway. Archaeological monitoring is recommended for removal of the earthfill portions within the dam footprint.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lumsden Pond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Lumsden Pond** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Lumsden Pond was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Hollow Bridge Plant and Pipeline**

Type: Plant/Powerhouse and Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Hollow Bridge Plant and Pipeline** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permits A2015NS109, A2016NS005 and A2016NS063. Archaeological screening and reconnaissance, conducted in 2015 (A2015NS109) in association with refurbishment of the canal dykes and the establishment of a new spillway channel, resulted in the identification of nine areas of high potential for precontact and historic Mi'kmaw archaeological resources and/or Euro-Canadian archaeological resources (Garcin & Beanlands 2015a:31). Subsequent archaeological shovel testing and archaeological monitoring failed to identify any significant archaeological resources within the identified areas of high potential (Garcin & Beanlands 2016b, 2016c). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Black River Lake Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Black River Lake Dam** exhibits **High Potential** for impacting archaeological resources. A Portion of the area was previously assessed under Heritage Research Permit A2015NS109 and determinded to be **Low Potential** (Garcin and Beanlands 2015). As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Black River Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Black River Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Black River Lake was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Forks Dam**

Type: Medium Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Forks Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway. Archaeological monitoring is recommended for removal of the earthfill portions within the dam footprint.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lunn Dam**

Type: Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lunn Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Dean Chapter Lake Dam**

Type: Small Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Dean Chapter Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Dean Chapter Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Dean Chapter Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Dean Chapter Lake was reconstructed using historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Salmontail Lake Main Dam**

Type: Small Dam; Earth/Rockfill;

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Salmontail Lake Main Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Salmontail Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Salmontail Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Salmontail Lake was reconstructed using Landsat imagery (18 July 1999).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Hatchard Lake Dam**

Type: Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Hatchard Lake Dam** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Methals Dam and Plant**

Type: Medium Dam; Earthfill; Spillway and Plant constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Methals Dam and Plant** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A2012NS061, and the area was determined to exhibit **Lowe Potential** for archaeological resources (de Boer et al 2012a:12-13). It appears from the limited mapping in the assessment report that the previous study area may not cover the entire area assumed for decommissioning. For the purpose of this costing document, however, and by the direction of NSPI, it is assumed that this area is determined to be **Low Potential** according to the previous archaeological study (A2012NS061). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Methals Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Methals Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Methals Lake was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Little River Lake Main and Wing Dam**

Type: Small Dam; Timber/Rockfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Little River Lake Main and Wing Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dams.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Little River Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Little River Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Little River Lake was reconstructed using historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Trout River Dam (MacMillan Dam)**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Trout River Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Trout River Dykes (L,M,N,P)**

Type: Dyke P Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Trout River Dykes** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dykes/dams.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Trout River**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Trout River** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Little River Lake was reconstructed using historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lanes Mills Dam & Spillway and Muskrat Cove Dam**

Type: Small Dam; Earthfill and concrete

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lanes Mills Spillway** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. **This work has recovered significant archaeological resources to date**. The area was previously assessed under Heritage Research Permits A2007NS958, A2007NS083, A2008NS076, A2008NS090, A2009NS071, A2011NS070, A2012NS093, A2012NS107, A2012NS108, A2012NS110, A2012NS115, A2012NS134, A2012NS135, A2012NS136, A2013NS064, A2013NS065 and A2013NS066. For the purpose of this costing document, and by the direction of NSPI, it is assumed that this area is determined to be **Low Potential** as a result of the previous archaeological studies. As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous studies were not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs

Asset Location: **North Gaspereau Lake Dam**

Type: Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **North Gaspereau Lake Dam** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A2007NS058, however, and it was determined that the area surrounding the North Gaspereau Lake Dam was determined to be **Low Potential** for archaeological resources (Kelman and Stewart 2007:9). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous studies were not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs

Asset Location: **Gaspereau Lake Reservoir**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Gaspereau Lake Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. Portions of the reservoir were assessed previously under Heritage Research Permit A2007NS058. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Gaspereau Lake was reconstructed using property data (Property Online) and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Black Brook Dam**

Type: Small; Earthfill/Concrete; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Black Brook Dam** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A2007NS058, however, and it was determined that the area surrounding the North Gaspereau Lake Dam was determined to be **Low Potential** for archaeological resources (Kelman and Stewart 2007:8). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous studies were not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs

Asset Location: **Forest Home Dyke**

Type: Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Forest Home Dyke** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A2007NS058, however, and it was determined that the area surrounding the North Gaspereau Lake Dam was determined to be **Low Potential** for archaeological resources (Kelman and Stewart 2007:9). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous studies were not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs

Asset Location: **Aylesford Lake Dam**

Type: Small Dam; Earth/Rockfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Aylesford Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Aylesford Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Aylesford Lake Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. Analysis of bathymetry data provided by NSPI, as well as historic mapping and air photos (1945) could not detect a significant change in shoreline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.6 DICKIE BROOK HYDRO SYSTEM - COSTING

The Dickie Brook Hydro System is situated within Municipality of the District of Guysborough and is approximately 5 km southeast from the community of Guysborough (***Figures 4.6.1 & 4.6.2***). The system drains 45.4 km2 of the Salmon River watershed, flowing north where it joins with Salmon River and exits into the Chedabucto Bay. NSPI system assets associated with the Dickie Brook Hydro System, which represents two generating units with an operating capacity of 2.6 MW, include the Donahue Spillway, Donahue Lake Dam, Toms Lake Wing Dam, Dickie Brook Pipeline, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Dickie Brook Hydro System are based on the results of that study and are summarized in ***Table 6***.

Table 6. Summary of costings for individual asset locations – Dickie Brook Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Donahue Spillway	[redacted]				
Donahue Lake Dam					
Donahue Lake Drawdown					
Toms Lake Wing Dam					
Toms Lake Drawdown					
Dickie Brook Pipeline					
Total System Cost					

Asset Location: **Donahue Spillway**

Type: Spillway

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Donahue Spillway** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permits A2010NS111 and A2012NS100.

Archaeological shovel testing of identified areas of high potential did not identify any archaeological resources (Beanlands 2010, 2012). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous studies were not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs

Asset Location: **Donahue Lake Dam**

Type: Small Dam; Earthfill embankment

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Donahue Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Donahue Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Donahue Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Donahue Lake was reconstructed using historic air photos (1943).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Toms Lake Wing Dam**

Type: Medium Dam; Earthfill embankment

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Toms Lake Wing Dam** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed by Jacques Whitford in the fall of 2008 (Unknown or NO permit), and it was determined that the area surrounding the Toms Lake Wing Dams was determined to be **Low Potential** for archaeological resources (Jacques Whitford 2008:3). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs

Asset Location: **Toms Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Toms Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Toms Lake was reconstructed using historic air photos (1943).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Dickie Brook Pipeline**

Type: Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Dickie Brook Pipeline** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the pipeline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.7 FALL RIVER HYDRO SYSTEM - COSTING

The Fall River Hydro System is situated within Halifax Regional Municipality, approximately 20 kilometres north of the city of Halifax. The system drains 42.6 square kilometres of the Shubenacadie watershed, with water storage provided by Soldier Reservoir and Miller Headpond. Soldier Reservoir is the primary storage reservoir for the Fall River Hydro System. NSPI system assets associated with the Fall River Hydro System, include the Miller Lake Dam, Fall River Pipeline, Soldier Lake Dam, Soldier Lake Wing Dams, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Fall River Hydro System are based on the results of that study and are summarized in ***Table 7***.

Table 7. Summary of costings for individual asset locations – Fall River Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Total Cost
Miller Lake Dam	[redacted]			
Fall River Pipeline				
Miller Lake Drawdown				
Soldier Lake Dam				
Soldier Lake Wing Dam #1				
Soldier Lake Wing Dam #2				
Soldier Lake Drawdown				
Total System Cost				

Asset Location: **Miller Lake Dam**

Type: Small Dam; Concrete

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Miller Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Fall River Pipeline**

Type: Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Fall River Pipeline** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the pipeline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Miller Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Miller Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Miller Lake was reconstructed using historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Soldier Lake Main Dam**

Type: Small Dam; Concrete; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Soldier Lake Dam** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A2008NS086. During the course of the study, it was determined that the area immediately surrounding the dam exhibited **Low Potential** for archaeological resources. An area of **High Potential**, however, was noted in the general vicinity of the study area (Kelman 2008:11). Assuming that proposed impacts associated with decommissioning avoid this area of high potential, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Soldier Lake Wing Dam #1**

Type: Small Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Soldier Lake Wing Dam #1** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permits A2008NS086 and A2009NS053, where several areas of high archaeological potential were identified in the immediate vicinity of the dam (Kelman 2008:12-13). Archaeological shovel testing of this area took place in 2009. Two shovel tests on the high-ground were positive for historic cultural material, however these finds related to modern twentieth-century use of the area and are not considered to be archaeologically significant. No precontact cultural material was recovered (Kelman 2009b:8). Assuming that potential ground disturbance associated with decommissioning stay within the area previously shovel tested, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Soldier Lake Wing Dam #2**

Type: Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Soldier Lake Wing Dam #2** exhibits **High Potential** for impacting archaeological resources. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Soldier Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Soldier Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Soldier Lake could not be reconstructed using available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.8 HARMONY HYDRO SYSTEM - COSTING

The Harmony Hydro System is situated within the upper Medway River watershed, spanning northern Queens County and central Annapolis County. The system drains approximately 1,500 square kilometres of the upper Medway River watershed, with water storage provided by the McGowan Lake and Dean Lake Headpond. The McGowan Lake and Dean Lake Headpond is the only storage reservoir for the Harmony Hydro System, collecting flow from the upper Medway River, including Alma Lake, Croker Lake and Long Lake. NSPI system assets associated with the Harmony Hydro System, which represents one generating unit with an operating capacity of 0.7 MW, include the Harmony Lake Dam, Harmony Plant, Harmony Spillway and Fish Ladder as well as the Harmony headpond.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Harmony Hydro System are based on the results of that study and are summarized in ***Table 8***.

Table 8. Summary of costings for individual asset locations – Harmony Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Total Cost
Harmony Lake Dam	[redacted]			
Harmony Plant				
Harmony Spillway and Fish Ladder				
Harmony Lake Drawdown				
Total System Cost				

Asset Location: **Harmony Lake Dam**

Type: Small Dam; Earthfill embankment; Constructed on bedrock

******It should be noted that it appears the Harmony Lake Main Dam and Harmony Wing Dam are mislabeled/switched in the list of Assets provided by NSPI******

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Harmony Lake Main Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the dam is constructed on bedrock there is **Low Potential** for impacting archaeological resources due to the assumed absence of any natural sediment or soil. As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Harmony Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Harmony Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Harmony Wing Dam**

Type: Small Dam; Earthfill embankment

******It should be noted that it appears the Harmony Lake Main Dam and Harmony Wing Dam are mislabeled/switched in the list of Assets provided by NSPI******

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Harmony Spillway and Fish Ladder** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permits A2006NS050, A2012NS064, and A2012NS143. These investigations resulted in the identification of several areas considered to exhibit **High Potential** for encountering subsurface archaeological material.

Cultural Resource Management Group excavated 63 shovel tests on the small island below the Harmony Spillway, and on the northern shore, with negative results (Sanders and Stewart 2006). In 2012, Davis MacIntyre and Associates identified an isolated chalcedony flake “on a roadbed

to the northwest of the main dam" (de Boer et al. 2012b). This isolated artifact is unregistered. A total of 42 shovel tests were placed at three high potential areas in the immediate vicinity of the McGowan Lake dam. One shovel test proved positive, yielding a single quartz flake. In response to this find, a 1 x 4 metre trench was excavated to identify additional subsurface artifacts and to establish stratigraphic context. No additional Precontact material was identified. The excavation yielded 13 wire nails, one iron spike and a small concentration of charcoal (de Boer et al. 2012b:10).

As a result of the 2012 archaeological shovel testing, it was suggested that archaeological resources could be located in very close proximity to the study area. Should development plans change in the future it was recommended that further archaeological work be conducted (de Boer et al. 2012b:13). Assuming that potential ground disturbance associated with decommissioning stay within the area previously shovel tested, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Harmony Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Harmony Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. The shoreline of Harmony Lake was reconstructed using historic mapping.

In 1983, the McGowan Lake and Dean Lake Headpond was the focus of an archaeological salvage project during a headpond draw-down in which water levels were reduced by approximately 5 m (de Boer et al. 2012b:5). The project resulted in the identification and recording of five historic petroglyphs sites, three precontact isolated finds, two precontact artifact concentrations and a precontact multicomponent occupation site. Selective subsurface testing was conducted at BcDg-02.

The McGowan Lake and Dean Lake Headpond, within the Harmony Hydro System, represents an area of significant archaeological resources. The 11 registered archaeological sites in this relatively concentrated area speak to the precontact use and occupancy of this area by the Mi'kmaq. Additionally, the unusual occurrence of five historic petroglyph sites makes this a highly significant and unique cultural area, with exceptional cultural and heritage value. It is recommended that any changes to the current water levels of the McGowan Lake and Dean Lake

Headpond involve careful consideration and consultation with the Mi'kmaq and the Nova Scotia Department of Communities, Culture and Heritage - Special Places Division, regarding how to manage and protect the context and integrity of the archaeological resources that will be exposed.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. Any site specific mitigation measures directly associated with the protection of the identified petroglyphs are outside the scope of this study and may result in increased costs.

3.9 LEQUILLE HYDRO SYSTEM - COSTING

The Lequille Hydro System is located in western Annapolis County, along the Allains River watershed (locally "Allains Creek" or "Lequille River"). The Allains River flows north from South Mountain and empties into the Annapolis River at the town of Annapolis Royal. The catchment area of the Lequille Hydro System includes the Dargie Lake Dam, Grand Lake Dam, Lequille Main and Wing Dams, the Lequille Plant as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Lequille Hydro System are based on the results of that study and are summarized in ***Table 9***.

Table 9. Summary of costings for individual asset locations – Lequille Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Dargie Lake Dam	[redacted]				
Dargie Lake Drawdown					
Grand Lake Dam					
Grand Lake Drawdown					
Lequille Main and Wing Dams					
Grand Lake Flowage Drawdown					
Lequille Plant					
Total System Cost					

Asset Location: **Dargie Lake Dam**

Type: Small Dam; Earthfill embankment

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Dargie Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous

archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Dargie Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Dargie Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Dargie Lake could not be reconstructed using available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Grand Lake Dam**

Type: Small Dam; Earthfill embankment; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Grand Lake Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2016NS052. The whole area surrounding the dam is considered to be high potential due to the presence of registered archaeological sites both upstream and downstream of the dam (Garcin & Beanlands 2016d:21). As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Grand Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Grand Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Grand Lake was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lequille Main and Wing Dams**

Type: Small and Medium Dams; Earthfill embankment; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lequille Main and Wing Dams** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2016NS052, A2017NS059 and A2018NS060.

In 2016, Boreas Heritage conducted an archaeological reconnaissance and screening of the Lequille Main and Wing Dams at the north end of Grand Lake Flowage. Four high potential areas were identified in association with the Lequille Main Dam and adjacent wing dams (Garcin & Beanlands 2016d). Late in the summer of 2017, Boreas Heritage placed 399 shovel tests at four areas previously assessed as having high potential for buried archaeological resources in association with the Lequille Main Dam and adjacent wing dams (Garcin & Beanlands 2017a). This subsurface investigation yielded negative results for archaeological remains. Assuming that potential ground disturbance associated with decommissioning stay within the previously assessed study area, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Grand Lake Flowage**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Grand Lake Flowage** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Grand Lake Flowage was reconstructed using bathymetry data provided by NSPI and historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lequille Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lequille Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.10 MERSEY HYDRO SYSTEM - COSTING

The Mersey Hydro System captures all the water from the Mersey River watershed which flows southeast from western Annapolis County through the centre of Queens County. A small proportion of the Mersey Hydro System collects water from Jordan Lake, in northeast Shelburne County. From its headwaters at Sandy Bottom Lake, near Milford, the Mersey Rivers follows the alignment of Highway 8 to Maitland Bridge and Kejimkujik National Park and National Historic Site. Further downstream, the Mersey River empties into the Lake Rossignol Reservoir and flows into the Atlantic Ocean at Liverpool. NSPI assets for the Mersey Hydro System include the Cowie Falls Wing Dam, Cowie Falls Main Dam and Spillway, Deep Brook Dam, Powerhouse and Wing Dam, Deep Brook Diversion Dam and Canal Embankment, Lower Great Brook Spillway and Wing Dam, Lower Great Brook Dam, Big Falls Dam, Lower Lake Falls Dam, Upper Lake Falls Dam, Sixth Lake Dam, Eighth Lake Dam, Jordan Main Dam, as well as associated headponds

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Mersey Hydro System are based on the results of that study and are summarized in ***Table 10***.

Table 10. Summary of costings for individual asset locations – Mersey Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Cowie Falls Wing Dams	[redacted]				
Cowie Falls Main Dam and Spillway					
Cowie Falls Drawdown					
Deep Brook Dam, Powerhouse and Wing Dam					
Deep Brook Diversion Dam and Canal Embankment					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Deep Brook Drawdown					
Lower Great Brook Spillway and Wing Dam					
Lower Great Brook Dam					
Lower Great Brook Drawdown					
Big Falls Main Dam					
Big Falls Drawdown					
Lower Lake Falls Dam					
Lower Lake Falls Drawdown					
Upper Lake Falls Dam					
Upper Lake Falls Drawdown					
Sixth Lake Dam					
Sixth Lake Drawdown					
Eighth Lake Dam					
Eighth Lake Drawdown					
Jordan Main Dam					
Jordan Lake Drawdown					
Total System Cost					

Asset Location: **Cowie Falls Wing Dams (1, 2 and 3)**

Type: Freeboard Dams

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Cowie Falls Wing Dams** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered

significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011 and A2015NS069. As this location is a Freeboard dam, however, no further work is recommended.

Asset Location: **Cowie Falls Main Dam and Spillway**

Type: Medium Dam; Earthfill (Cowie Falls Main Dam)
Medium Dam; Constructed on bedrock (Sluiceway and Spillway)

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Cowie Falls Main Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011 and A2015NS069.

In 2015, Boreas Heritage conducted a screening and reconnaissance survey of high potential areas within five potential redevelopment footprints associated with NSPI assets along the lower Mersey River, including Cowie Falls (Garcin & Beanlands 2015b). This initial project was followed by a shovel testing programme of identified areas of high potential (Garcin & Beanlands 2016e). At the foot of the Cowie Falls Main Dam, two areas of high archaeological potential were identified and subsequently shovel tested, resulting in one newly identified precontact site. Provided that potential impacts avoid the registered site, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas determined to be of High Potential, that have not been previously assessed (outside of 2015 study area).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Cowie Falls Headpond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Cowie Falls Headpond** exhibits **High Potential** for archaeological resources when water levels are lowered. The headpond was previously assessed under Heritage Research Permits A2004NS054 and A2012NS114. These studies resulted in the identification and documentation of 16 previously

unregistered archaeological sites (Sanders et al 2014a). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Cowie Falls was reconstructed using bathymetry data provided by NSPI and historic air photos (1929-1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Deep Brook Dam and Powerhouse and Road Wing Dam**

Type: Medium Dam; Earthfill with impervious fill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Deep Brook Dam and Powerhouse and Road Wing Dam** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011 and A2015NS069.

In 2015, Boreas Heritage conducted a screening and reconnaissance survey of high potential areas within five potential redevelopment footprints associated with NSPI assets along the lower Mersey River, including Deep Brook (Garcin & Beanlands 2015b). This initial project was followed by a shovel testing programme of identified areas of high potential (Garcin & Beanlands 2016e). As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas determined to be of High Potential, that have not been previously assessed (outside of 2015 study area).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Deep Brook Diversion Dam and Canal Embankment**

Type: Spillway and Sluiceway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Deep Brook Diversion Dam and Canal Embankment** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This

work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011 and A2015NS069.

In 2015, Boreas Heritage conducted a screening and reconnaissance survey of high potential areas within five potential redevelopment footprints associated with NSPI assets along the lower Mersey River, including Cowie Falls (Garcin & Beanlands 2015b). This initial project was followed by a shovel testing programme of identified areas of high potential (Garcin & Beanlands 2016). At the foot of the Deep Brook Main Dam, four areas of high archaeological potential were identified and subsequently shovel tested, resulting in two newly identified precontact sites. Provided that potential impacts avoid the registered site, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas determined to be of High Potential, that have not been previously assessed (outside of 2015 study area).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Deep Brook Headpond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Deep Brook Headpond** exhibits **High Potential** for archaeological resources when water levels are lowered. The headpond was previously assessed under Heritage Research Permit A2004NS054. This survey covered the whole lower Mersey River, and resulted in the identification and documentation of 36 previously unregistered archaeological resource sites associated with the Deep Brook headpond (Sanders et al 2014a). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Deep Brook was reconstructed using bathymetry data provided by NSPI and historic air photos (1929-1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lower Great Brook Spillway and Wing Dam**

Type: Freeboard Dam (Spillway only)

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lower Great Brook Dam, Plant and Spillways** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011 and A2015NS069. Archaeological shovel testing of identified areas of high potential in the vicinity of the Lower Great Brook Spillway and Wind Dam did not identify any archaeological resources.

As this location is a Freeboard dam and has been previously tested, no further work is recommended.

Asset Location: **Lower Great Brook Dam**

Type: Medium Dam; Earthfill with concrete core

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lower Great Brook Dam** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011, A2015NS069, A2017NS078 and A2018NS028. During the course of these previous assessments, a number of areas of High Potential were documented and tested, with the identification of one archaeological site, BaDf-128 at the toe of the Lower Great Brook Dam (Garcin & Beanlands 2015b, 2016e; Hicks et al 2018). Given the close proximity to registered archaeological site BaDf-128, archaeological monitoring is recommended for portions of the Lower Great Brook Dam in the vicinity of this site, provided that ground disturbance associated with asset removal is confined to the dam footprint. It is also recommended that the study area undergo archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas determined to be of High Potential, that have not been previously assessed (outside of 2015 study area).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Lower Great Brook Headpond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Lower Great Brook Headpond** exhibits **High Potential** for archaeological resources when water levels are lowered. The headpond was previously assessed under Heritage Research Permit A2004NS054. This survey covered the whole lower Mersey River, and resulted in the identification and documentation of 42 previously unregistered archaeological resource sites associated with the Deep Brook headpond (Sanders et al 2014a). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Lower Great Brook was reconstructed using bathymetry data provided by NSPI and historic air photos (1929-1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Big Falls Main Dam and Spillway**

Type: Large Dam; Earthfill with concrete core
Spillway, Sluiceway and Bulkhead Dam constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Big Falls Dam, Plant and Spillway** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011, A2015NS069, A2017NS077 and A2018NS013. The initial reconnaissance project was followed by a shovel testing programme of identified areas of high potential (Garcin & Beanlands 2015b, 2016e). At the foot of the Big Falls Main Dam, six areas of high archaeological potential were identified and subsequently shovel tested, resulting in seven newly identified precontact sites and revisiting site BaDf-38. Given the close proximity to registered archaeological sites BaDf-97, BaDf-31, BaDf-110 and BaDf-122, archaeological assessment is recommended for portions of the Big Falls Dam in close proximity to these sites. As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas determined to be of High Potential, that have not been previously assessed (outside of 2015 study area) as well as areas within close proximity to registered archaeological sites.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Big Falls Headpond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Big Falls Headpond** exhibits **High Potential** for archaeological resources when water levels are lowered. The headpond was previously assessed under Heritage Research Permit A2004NS054 and A2011NS042. This survey covered the whole lower Mersey River, and resulted in the identification and documentation of 28 previously unregistered archaeological resource sites associated with the Deep Brook headpond (Sanders et al 2014a). In 2011, a second systematic surface survey (A2011NS042) of the Big Falls headpond was carried out. This survey resulted in the identification and recording of an additional 28 previously unregistered archaeological sites (Sanders et al 2014b). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Big Falls was reconstructed using bathymetry data provided by NSPI and historic air photos (1929-1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lower Lake Falls Dam and Spillway**

Type: Medium Dam; Earthfill with concrete core
Freeboard Dam (Wing Dams)

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Lower Lake Falls Dam Plant and Spillway** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2014NS105 and A2015NS001. In 2014, Boreas Heritage (Garcin & Beanlands 2014a), conducted a screening and reconnaissance (A2014NS105) of an area at the foot of the Lower Lake Falls Main Dam, which resulted in the identification of six areas of high archaeological potential. In 2015, archaeological shovel testing was conducted (A2015NS001), which yielded no significant archaeological resources and no evidence of

historically significant cultural modification, however, an isolated quartz scraper was identified on the surface (Garcin & Beanlands 2015c:33). As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas determined to be of High Potential, that have not been previously assessed (outside of 2015 study area).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Lower Lake Falls Headpond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Lower Lake Falls Headpond** exhibits **High Potential** for archaeological resources when water levels are lowered. The headpond was previously assessed under Heritage Research Permit A2004NS054. This survey covered the whole lower Mersey River, and resulted in the identification and documentation of two previously unregistered archaeological resource sites associated with the Lower Lake Falls headpond (Sanders et al 2014a). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Lower Lake Falls was reconstructed using bathymetry data provided by NSPI and historic air photos (1929-1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Upper Lake Falls Dam Plant and Spillway**

Type: Large Dam; Earthfill with concrete core; Mainly constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Upper Lake Falls Dam Plant and Spillway** exhibits **High Potential** for impacting archaeological resources. Ongoing archaeological work at this location will influence the final costing and work requirements – depending on location and extent of planned impacts. This work has recovered significant archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS011 and A2105NS069. In 2015, Boreas Heritage conducted a screening and reconnaissance survey of high potential areas within five potential redevelopment footprints associated with NSPI assets along the lower Mersey River, including Upper Lake Falls (Garcin & Beanlands 2015b). This initial project was followed by a shovel

testing programme of identified areas of high potential (Garcin & Beanlands 2016). No archaeological resources were identified during the course of this study. As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of areas determined to be of High Potential, that have not been previously assessed (outside of 2015 study area). Given the close proximity to significant archaeological site BaDfg-02, archaeological monitoring is recommended for portions of the Upper Lake Falls Dam in close proximity to this site (Left Wing Dam).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Upper Lake Falls Headpond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Upper Lake Falls Headpond** (Lake Rossignol) exhibits **High Potential** for archaeological resources when water levels are lowered. The first archaeological survey of the Lake Rossignol Reservoir was not conducted until 1985 (Christianson 1985). Christianson recorded approximately 50 new sites around the reservoir, representing activities spanning the last 5,000 years through to the historic logging era. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Upper Lake Falls was reconstructed using historic air photos (1929-1945) and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Sixth Lake Dam**

Type: Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Sixth Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Sixth Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Sixth Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Sixth Lake could not be reconstructed using available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Eighth Lake Dam**

Type: Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Eighth Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Eighth Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Eighth Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Eighth Lake could not be reconstructed using available data sources.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Jordan Lake Dam and Wing Dams**

Type: Small Dam; Earthfill (Main Dam)
Wing Dams

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Jordan Lake Dam** exhibits **High Potential** for impacting archaeological resources. The area was previously assessed under Heritage Research Permit A1997NS038. During the course of this study, one new archaeological site was registered at the north end of the dam. The whole area remains **High Potential** for archaeological resources. As such, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the wing dams, as well as archaeological monitoring of the earthfill portion of Jordan Lake Dam, assuming ground impacts are confined to the existing dam footprint. Any potential disturbance outside of the assumed impact area may require further archaeological assessment resulting in additional costs.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Jordan Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Jordan Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Jordan Lake was reconstructed using historic air photos (1928).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.11 NICTAUX HYDRO SYSTEM - COSTING

The Nictaux Hydro System is in central Annapolis County, along the Nictaux River watershed. The Nictaux River flows north from South Mountain and empties into the Annapolis River at the town of Middleton. NSPI assets for the Nictaux Hydro System include the Nictaux Dam and Plant, Nictaux Main Dam and Spillway, Trout Lake Spillway, Scragg Lake Dam & Discharge Structure, McGill Lake Dam, Curl Hole Dam and Spillways, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Nictaux Hydro System are based on the results of that study and are summarized in ***Table 11***.

Table 11. Summary of costings for individual asset locations – Nictaux Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Nictaux Dam and Plant	[redacted]				
Nitaux Main Dam and Spillway					
Nictaux Headpond Drawdown					
Trout Lake Spillway					
Trout Lake Drawdown					
Scragg Lake Dam & Discharge Structure					
Scragg Lake Drawdown					
McGill Lake Dam					
McGill Lake Drawdown					
Curl Hole Dam and Spillways					
Molly Upsim Drawdown					
Total System Cost					

Asset Location: **Nictaux Powerhouse and Dam**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Nictaux Powerhouse Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS107 and A2016NS009. As a result of these studies, three areas of high potential for First Nations archaeological resources were identified (Glen & MacNeil 2015) and, subsequently, one of these areas was subjected to archaeological shovel testing (Glen 2016). The shovel testing conducted by DMA was unable to reach culturally sterile soil and, therefore, they were unable to confirm the presence or absence of First Nations archaeological resources at this location and recommended either mechanical testing (auguring) or on-site archaeological monitoring for any future ground disturbance in the area (Glen 2016:16). As a result the recommended course of action is archaeological reconnaissance with archaeological monitoring of the Nictaux Dam, as it overlaps with the area of recommended monitoring by DMA.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Nictaux Main Dam and Spillway**

Type: Large Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Nictaux Main Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS075. While the study states that the study area is to be considered **Low Potential** for archaeological resources, the recommendations suggest that there is potential for buried archaeological resources (de Boer et al 2012c:12-13). The recommendations put forth in that document are directed towards the replacement of the rip-rap only and may not apply to potential impacts associated with dam decommissioning. For the purpose of this costing document, and by the direction of NSPI, it is assumed that this area is determined to be **Low Potential** according to the previous archaeological study (A2012NS075). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Nictaux Headpond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Nictaux Headpond** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Nictaux Headpond was reconstructed using historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Trout Lake Spillway**

Type: Spillway

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Trout Lake Spillway** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the spillway.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Trout Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Trout Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Trout Lake could not be reconstructed using available datasets.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Scragg Lake Dam and Discharge Structure**

Type: Small Dam; Earthfill and concrete; Discharge structure built on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Scragg Lake Dam and Discharge Structure** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS079, however, and the area was considered to exhibit **Low Potential** for archaeological resources (MacIntyre et al 2012). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Scragg Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Scragg Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Scragg Lake was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **McGill Lake Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **McGill Lake Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2012NS078 and A2013NS026, which identified two areas of high archaeological potential (de Boer et al. 2012d). Subsequent testing of these areas proved negative for cultural material and it was recommended that the area be cleared of archaeological concerns (Glen & MacIntyre 2013). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **McGill Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **McGill Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of McGill Lake was reconstructed using bathymetry data provided by NSPI and historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Curl Hole Dam and Spillways**

Type: Small Dam; Earthfill (Curl Hole Dam)
Freeboard Dykes (Big Molly Upsim Dykes and Overflows)
Spillways (Curl Hole Spillways 1 & 2)

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Curl Hole Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2012NS080 and A2013NS025, which identified one area of moderate potential located immediately east of Curl Hole Dam (de Boer at al. 2012e). Subsequent testing of this area proved negative for cultural materials and it was recommended that the area be cleared of archaeological concerns (Crowell & McIntyre 2013). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Molly Upsim Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Molly Upsim Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of McGill Lake was reconstructed using bathymetry data provided by NSPI and historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.12 PARADISE HYDRO SYSTEM - COSTING

The Paradise Hydro System is located along the Paradise Brook watershed in central Annapolis County, on the north slope of South Mountain. The catchment area of the Paradise Hydro System includes the following secondary tributaries: Roxbury Brook, Little John Brook, Joudrey Brook, and Hannam Brook, as well as the upper Bloody Creek watershed, including Harris Brook. NSPI assets for the Paradise Hydro System along Paradise Brook include the Paradise Pipeline, Saunders Pond Dam, Roxbury Main and Wing Dams, Paradise Lake Dam, Neives Lake Dam, Neives Pump Station, Corbett Lake Dam, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Paradise Hydro System are based on the results of that study and are summarized in ***Table 12***.

Table 12. Summary of costings for individual asset locations – Paradise Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Paradise Pipeline					
Saunders Pond Dam					
Saunders Pond Dam Spillway					
Saunders Pond Drawdown					
Roxbury Main and Wing Dams					
Paradise Lake Dam					
Paradise Lake Drawdown					
Neives Lake Dam					
Neives Pump Station					
Neives Dam Drawdown					
Corbett Lake Dam					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Corbett Lake Drawdown	[redacted]				
Total System Cost					

Asset Location: **Paradise Pipeline**

Type: Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Paradise Pipeline** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the pipeline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Saunders Pond Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Saunders Pond Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Saunders Pond Dam Spillway**

Type: Small Dam; Earthfill; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Saunders Pond Dam Spillway** exhibits **High Potential** for impacting archaeological resources.

As the dam is constructed on bedrock there is **Low Potential** for impacting archaeological resources due to the assumed absence of any natural sediment or soil. As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Saunders Pond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Saunders Pond** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Saunders Pond was reconstructed using historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Roxbury Main and Wing Dams**

Type: Small Dam; Earthfill;

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Roxbury Main and Wing Dams** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Paradise Lake Dam**

Type: Small Dam; Earthfill;

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Paradise Lake Dam** exhibits **High Potential** for impacting archaeological resources. No

previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Paradise Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Paradise Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Paradise Lake was reconstructed using historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Neives Lake Dam**

Type: Small Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Neives Lake Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2012NS081, A2012NS171 and A2013NS064, which identified one area of high archaeological potential. Subsequent testing recovered a single quartz flake indicating the potential for precontact archaeological resources (de Boer et al. 2012f:9). While further testing did not reveal any further precontact artifacts, it was recommended in the *Neives Lake Dam Spillway Addendum*, submitted to CCH by DMA, that archaeological monitoring be conducted should these areas be impacted by future development. As a result, the recommended course of action is archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Neives Pump Station**

Type: Pump Station

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Neives Pump Station** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this areas. As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Dalhousie Lake (Neives Dam)**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Dalhousie Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Dalhousie Lake was reconstructed using historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Corbett Lake Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Corbett Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Corbett Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Corbett Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Corbett Lake was reconstructed using historic air photos (1945).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.13 SHEET HARBOUR HYDRO SYSTEM - COSTING

The Sheet Harbour Hydro System is situated within Halifax Regional Municipality, beginning approximately 3.5 kilometres east of the town of Sheet Harbour. The system drains 570.6 square kilometres of the Sheet Harbour watershed, with water storage provided by Governor Lake, Ten Mile Lake, Seloam Lake, and the Anti Dam Flowage. NSPI system assets associated with the Sheet Harbour Hydro System, which represents six generating units with an operating capacity of 10 MW, including Governor Lake Dam, Seloam Lake Dam, Anti Dam, Marshall Falls Dam and Spillway, Malay Falls Dam and Plant, Ruth Falls Dam, Plant and Spillway, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Sheet Harbour Hydro System are based on the results of that study and are summarized in ***Table 13***.

Table 13. Summary of costings for individual asset locations – Sheet Harbour Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Governor Lake Dam					
Governor Lake Reservoir Drawdown					
Seloam Lake Dam					
Seloam Lake Reservoir Drawdown					
Anti Dam					
Anti Dam Reservoir Drawdown					
Marshall Falls Dam and Spillway					
Marshall Falls Reservoir Drawdown					
Malay Falls Dam					
Malay Falls Plant					
Malay Falls Reservoir Drawdown					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Ruth Falls Dam and Spillway	[redacted]				
Ruth Falls Plant					
Ruth Falls Reservoir Drawdown					
Total System Cost					

Asset Location: **Governor Lake Dam**

Type: Small Dam; Earthfill embankment

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Governor Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Governor Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Governor Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Governor Lake was reconstructed using Garmin bathymetry data.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Seloam Lake Dam**

Type: Small Dam; Earthfill timbercore embankment

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Seloam Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Seloam Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Seloam Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Seloam Lake was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Anti Dam**

Type: Medium Dam; Rockfill embankment; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Anti Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Anti Dam**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Anti Dam** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Anti Dam Lake was reconstructed using bathymetry data provided by NSPI.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Marshall Falls Main Dam and Spillway**

Type: Small Dam; Earthfill embankment; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Marshall Falls Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2010NS098 A2012NS053 and A2016NS081. In 2010, an archaeological screening and reconnaissance was carried out for a proposed generation unit at the Marshall Falls Dam with negative results (Beanlands & Kelman 2011). Subsequent subsurface testing of high archaeological potential in 2012 also proved negative (Garcin 2013a). In 2016, further screening and reconnaissance survey (A2016NS081) was conducted in the area below the Marshall Falls Dam and spillway. Two areas of high archaeological potential and one area of moderate archaeological potential were identified. It is unclear whether these areas have been tested to date. As it is unclear whether the previous assessments will apply to potential impacts from decommissioning, and the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Marshall Falls Reservoir**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Marshall Falls Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. In 2013, a screening and reconnaissance survey (A2013NS70), for Marshall Flowage was conducted during a headpond drawdown. This shoreline survey resulted in the identification of six newly registered archaeological sites (Kelman 2013a). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Marshall Falls was reconstructed using bathymetry data provided by NSPI and property data (Property Online).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Malay Falls Dam**

Type: Small Dam; Earthfill embankment; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Malay Falls Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Malay Falls Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Malay Falls Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Malay Falls Reservoir**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Malay Falls Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. In 2013, an archaeological screening and reconnaissance survey (A2013NS70), was conducted during headpond drawdown conditions (Kelman 2013a). During the course of the survey, three previously unregistered archaeological sites were identified. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Malay Falls was reconstructed using bathymetry data provided by NSPI and property data (Property Online).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Ruth Falls Dam and Spillway**

Type: Small Dam; Earthfill embankment; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Ruth Falls Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2017NS060 and A2018NS075. In 2017, Boreas Heritage (Garcin & Beanlands 2017b), conducted an archaeological reconnaissance and screening of the Ruth Falls Dam area, with three areas of high archaeological potential being identified. Subsequently, in 2018, two of the three high potential areas were subjected to archaeological shovel testing (A2018NS075), which yielded negative results for archaeological resources. Assuming that potential ground disturbance associated with decommissioning stay within the previously assessed study area, and avoids the remaining area of high potential, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Ruth Falls Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Ruth Falls Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Ruth Falls Reservoir**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Ruth Falls Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Ruth Falls was reconstructed using bathymetry data provided by NSPI and property data (Property Online).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.14 SISSIBOO HYDRO SYSTEM - COSTING

The Sissiboo Hydro System is situated within Digby County, beginning approximately .5 kilometres north of the town of Weymouth Falls and 4.3 kilometers east of the town of Weymouth. The system drains 568 square kilometres of the Sissiboo watershed, with water storage provided by Big Tom Wallace Lake, Big Uniacke Lake, Sissiboo Grand Lake, Fifth Lake, and Fourth Lake. NSPI system assets associated with the Sissiboo Hydro System, which represents four generating units with an operating capacity of 28 MW, including Weymouth Plant and Penstock, Weymouth Falls Dam and Spillway, Sissiboo Main Dam, Grand Lake Spillway and Wing Dam, Fourth and Fifth Lake Main Dam, Fourth and Fifth Lake Wing Dams, Musquash Dam, Big Tom Wallace Earthen Dam, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Sissiboo Hydro System are based on the results of that study and are summarized in ***Table 14***.

Table 14. Summary of costings for individual asset locations – Sissiboo Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Weymouth Plant and Penstock	[redacted]				
Weymouth Falls Dam and Spillway					
Weynouth Falls Drawdown					
Sissiboo Main Dam					
Sissiboo Main Dam Drawdown					
Grand Lake Spillway					
Grand Lake Wing Dam					
Grand Lake Drawdown					
Fourth and Fifth Lake Main Dam					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Fourth and Fifth Lake Wing Dam 1	[redacted]				
Fourth and Fifth Lake Wing Dam 2					
Fourth and Fifth Lake Wing Dam 3					
Musquash Dam					
Fourth Lake Drawdown					
Big Tom Wallace Earthen Dam					
Big Tom Wallace Drawdown					
Total System Cost					

Asset Location: **Weymouth Plant and Penstock**

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Weymouth Plant and Penstock** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant and penstock.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Weymouth Falls Dam and Spillway**

Type: Large Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Weymouth Falls Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel

testing and archaeological excavation of the assumed impact area surrounding the dam and spillway.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Weymouth Falls**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Weymouth Falls** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Weymouth Falls was reconstructed using bathymetry data provided by NSPI and property data (Property Online).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Sissiboo Main Dam and Plant**

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Sissiboo Main Dam and Plant** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2017NS062, with four areas of high archaeological potential identified adjacent to the Sissiboo Falls Main Dam (Hicks et al. 2017). Archaeological shovel testing of these areas has yet to take place. As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of previously identified areas of high potential within the vicinity of the assumed impact area.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Sissiboo Falls**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Sissiboo Falls** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Sissiboo Falls was reconstructed using bathymetry data provided by NSPI and property data (Property Online).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Grand Lake Spillways**

Type: Spillway; Rockfill
Spillway; Timber

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Grand Lake Spillways** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the spillways.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Grand Lake Wing Dam**

Type: Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Grand Lake Wing Dam** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Grand Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Grand Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. Analysis of bathymetry data provided by NSPI, as well as historic mapping and air photos (1945) could not detect a significant change in shoreline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Fourth and Fifth Lake Main Dam**

Type: Large Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Fourth and Fifth Lake Main Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam, as well as archaeological monitoring of the earthfill portion of the Dam, assuming ground impacts are confined to the existing dam footprint

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Fourth and Fifth Lake Wing Dam 1**

Type: Medium Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Fourth and Fifth Lake Wing Dam 1** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Fourth and Fifth Lake Wing Dam 2**

Type: Medium Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Fourth and Fifth Lake Wing Dam 2** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Fourth and Fifth Lake Wing Dam 3**

Type: Small Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Fourth and Fifth Lake Wing Dam 3** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Musquash Dam**

Type: Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Musquash Dam** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Fourth Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Fourth Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Fourth Lake was reconstructed using property data (Property Online) and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Big Tom Wallace Earthen Dam**

Type: Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Big Tom Wallace Earthen Dam** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Big Tom Wallace Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Big Tom Wallace Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Big Tom Wallace Lake could not be reconstructed using available datasets.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.15 ST MARGARETS BAY HYDRO SYSTEM - COSTING

The St. Margaret's Bay Hydro System is situated within both Lunenburg County and the Halifax Regional Municipality, beginning approximately 2.25 kilometres east of the Head of Saint Margarets Bay and approximately 10 kilometres southwest of Hammonds Plain. The system is part of the East Indian River watershed and drains 271 square kilometres, with water storage provided in Lunenburg County by Mill Lake, Coon Pond, Sandy Lake, Wrights Lake, Big Indian Lake, Five Mile Lake and Pockwock Lake in the Halifax Regional Municipality. NSPI system assets associated with the St. Margaret's Bay Hydro System, which represents six generating units with an operating capacity of 10 MW, including Beeswanger Dam, Five Mile Dam and Wing Dam 4, Mack Lake Main Dam, Five Mile Wing Dams 1,2 and 3, Big Indian Dam, Wright's Lake Dam, Coon Pond Dam, Sandy Lake Dam, Sandy Lake and Coon Pond Pipeline, Mill Lake Plant and Surge Tank, Little Indian Crossover, Mill Lake Dam, Tidewater Plant and Surge Tank, Tidewater Pipeline, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the St Margarets Bay Hydro System are based on the results of that study and are summarized in ***Table 15***.

Table 15. Summary of costings for individual asset locations – St Margarets Bay Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation Cost	Total Cost
Beeswanger Dam	[redacted]			
Five Mile Dam and Wing Dam 4				
Five Mile Lake Drawdown				
Mack Lake Main Dam				
Five Mile Wing Dams 1, 2, and 3				
Mack Lake Drawdown				
Big Indian Dam				
Big Indian Drawdown				
Wright's Lake Dam				

Asset Location	Reconnaissance	Shovel Testing	Excavation Cost	Total Cost
Wright's Lake Drawdown	[redacted]			
Coon Pond Dam				
Coon Pond Drawdown				
Sandy Lake Dam				
Sandy Lake/Coon Pond Pipeline				
Sandy Lake Drawdown				
Mill Lake Plant and Surge Tank				
Little Indian Crossover				
Little Indian Drawdown				
Mill Lake Dam				
Mill Lake Drawdown				
Tidewater Plant and Surge Tank				
Tidewater Pipeline				
Total System Cost				

Asset Location: **Beeswanger Dam**

Type: Small Dam; Earthfill; Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Beeswanger Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS071. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Five Mile Dam and Wing Dam 4**

Type: Small Dam; Concrete; Main Dam constructed on bedrock
Freeboard Dam (Wing Dam 4)

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Five Mile Dam and Wing Dam 4** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS070. During the course of the study one previously unregistered archaeological site was identified in the vicinity of the Five Mile Dam. The area immediately surrounding the dam, however, was considered to be of low archaeological potential (de Boer et al. 2012g). Assuming that potential ground disturbance associated with decommissioning stay within the area previously assessed under A2012N070 and avoids the registered archaeological site, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Five Mile Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Five Mile Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Five Mile Lake was reconstructed using bathymetry data provided by NSPI, property data (Property Online) and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Mack Lake Main Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Mack Lake Main Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS063, however, and it was determined that the area surrounding the dam was determined to be **Low Potential** for archaeological resources (de Boer et al. 2012h:15). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Five Mile Wing Dams 1, 2 and 3**

Type: Small Dam; Earthfill; Freeboard Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Five Mile Wing Dams 1, 2 and 3** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS063. As this location is a Freeboard dam, no further work is recommended.

Asset Location: **Mack Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Mack Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Mack Lake was reconstructed using property data (Property Online) and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Big Indian Dam**

Type: Small Dam; Earthfill and concrete; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Big Indian Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2008NS084, A2009NS056, A2010NS094 and A2010NS107. Archaeological work associated with the refurbishment of the Big Indian Dam included archaeological reconnaissance, shovel testing as well as text excavation. In October (A2010NS94) and December 2010 (A2010NS107), NSPI modified plans for new construction footprints relating to refurbishment plans for the Big Indian River Main Dam (Kelman 2013b:3).

The 2010 fieldwork associated with site BeCx-01 (A2010NS94), involved geotechnical monitoring of areas to avoid impact to archaeological high potential areas, further intensified testing (2.5 m grid) to investigate the extent, complexity and integrity of site BeCx-01, and excavation of thirteen 1 x 1 m evaluative test units. These excavated units were "focused on the proposed impact area rather than the total site area", which "extends south beyond the southern limit of the proposed NSPI impacts" (Kelman 2013b:16). The 2010 combined shovel testing and excavations resulted in the recovery of 2,335 artifacts, and established there are intact archaeological resources and deposits at the Indian Lake Dam Site (BeCx-01) and that the site represents a long period of repeated seasonal occupation, from the Middle Archaic Period / Mu Awsami Kejikawek L'nuk (ca. 7,500-5,000 BP), through to the historic period (Kelman 2013b:44).

As these studies were not exhaustive mitigative measures, significant intact archaeological resources remain in the immediate vicinity of the dam. As the dam has since been refurbished, however, it is assumed that the area immediately adjacent to the dam is free of archaeological concerns. If potential impacts from decommissioning stay within the previous work areas, the recommended course of action is archaeological reconnaissance.

Beyond site BeCx-01, intact and disturbed portions of the original shoreline around the Big Indian Lake Dam, and throughout the St Margarets Bay Hydro System, may still contain additional archaeological evidence of precontact and historic period occupation and land-use. The irregular patterns of erosion and siltation of headponds and reservoirs causes archaeological sites to be exposed and obscured in different ways and under various conditions. It is for CCH to determine if additional archaeological work is required or if any previously cleared archaeological assessment work remains valid.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Big Indian Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Big Indian Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. The area was previously assessed under Heritage Research Permit A1996NS031. During the course of this study, 19 archaeological sites were identified along the historic shoreline of the lake (Sanders 1996; Stewart & Sanders 1997). The recommended course of action is archaeological

reconnaissance of the lakeshore. The shoreline of Big Indian Lake was reconstructed using bathymetry data provided by NSPI, property data (Property Online) and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Wrights Lake Dam**

Type: Small Dam; Concrete and earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Wrights Lake Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2006NS068, A2012NS057, A2015NS029 and A2015NS030. The first systematic survey of the shoreline of Wrights Lake took place in 2006 when, along with the Coon Pond Reservoir, a total of 31 previously unregistered archaeological sites were identified, with all 22 precontact sites located on the shoreline of Wrights Lake (Stewart & Sanders 2007:120-121). Further work associated with the refurbishment of the Wrights Lake Dam focused on the area immediately adjacent to the dam and including survey, testing and mitigation of archaeological site BeCx-33 (MacIntyre & Davis 2012a; Glen & Davis 2015). In 2015, a risk assessment for the 10 closest sites to the Wright's Lake Dam included recommendations that if Wright's Lake is permanently dewatered at any point, that an archaeological assessment be conducted to determine suitable mitigation strategies (Glen & Crowell 2015:90).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Wrights Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Wrights Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. Previous assessments along the shoreline have identified 23 precontact archaeological sites (Stewart & Sanders 2007; Glen & Crowell 2015). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Wrights Lake was reconstructed using bathymetry data provided by NSPI, property data (Property Online) and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Coon Pond Dam**

Type: Small Dam; Concrete and earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Coon Pond Dam and Pipeline** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2011NS086 and A2012NS036, related to the proposed refurbishment of the Coon Pond Dam. During the course of the survey, one area of high archaeological potential was identified (Kelman 2011). Subsequently, a small portion of the identified area of high potential was subjected to archaeological shovel testing. While no significant archaeological resources were identified during the testing, it was recommended that the remainder of the area ascribed high potential during the 2011 screening and reconnaissance be subjected to a program of shovel testing should construction plans be modified beyond the area tested (Kelman 2012a:11). As the dam has since been refurbished, however, it is assumed that the area immediately adjacent to the dam is free of archaeological concerns. If potential impacts from decommissioning stay within the previous work areas, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Coon Pond**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Coon Pond** exhibits **High Potential** for archaeological resources when water levels are lowered. The area was previousy assessed under Heritage Research Permits A2006NS068 and A2012N074. The first systematic survey of the shoreline of Coon Poon took place in 2006 when 4 historic archaeological sites were identified within the reservoir (Stewart & Sanders 2007). A subsequent survey in 2012 did not identify any additional archaeological resources (Garcin 2012). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Coon Pond was reconstructed using bathymetry data provided by NSPI, property data (Property Online) and

historic mapping. Additional mitigation measures may be required for exposed historic structures present in the reservoir.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Sandy Lake Dam**

Type: Small Dam; Concrete; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Sandy Lake Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2008NS085, A2009NS055, A2010NS093, A2010NS106 and A2011NS040. Archaeological work associated with the refurbishment of the Sandy Lake Dam included archaeological reconnaissance, shovel testing as well as archaeological excavation. As the dam has since been refurbished, however, it is assumed that the area immediately adjacent to the dam is free of archaeological concerns. If potential impacts from decommissioning stay within the previous work areas, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Sandy Lake / Coon Pond Pipeline (St. Margaret's Bay Pipeline)**

Type: Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that select portions of the area surrounding the **Sandy Lake / Coon Pond Pipeline** exhibits **High Potential** for impacting archaeological resources. Portions of this location were previously assessed under A2011NS109 and A2011NS127 which included the identification of four areas of high archaeological potential and the subsequent archaeological shovel testing of these areas. No archaeological resources were encountered during the course of these studies (Kelman 2012b, 2012c). As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area for portions of the pipeline that have not previously been assessed and that exhibit high archaeological potential.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Sandy Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Sandy Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. This area was previously assessed under Heritage Research Permits A1996NS029, A1999NS036, A1999NS46, A2012NS073, A2014NS038, and A2015NS057. Starting in 1977 after reports of a fisherman finding artifacts in the vicinity of the Big Indian Lake Dam, Stephen Davis of St. Mary's University conducted a survey of Rafter Lake, accompanied by his students, which would result in the identification and recording of five Precontact archaeological sites (BeCx-01 through BeCx-05).

As part of a series of controlled water releases on the reservoir, five individual surveys were conducted in 1996, 1999, 2012, 2014 and 2015 to coincide with the low water events. These surveys, designed to assess known archaeological sites and evaluate the lakeshore for unidentified resources, identified four new Precontact sites (BeCx-10 through BeCx-13) and five historic sites (BeCx-14 through BeCx-18) in 1996, three new Precontact sites (BeCx-64 through BeCx-66) in 1999, five new Precontact sites (BeCx-70 through BeCx-74) in 2012 and one new Precontact site (BeCx-76) in 2014 (Sanders 1996; Stewart & Sanders 2000; Garcin 2013b; Garcin & Beanlands 2014b). Water levels during the 2015 survey were not low enough to expose all registered archaeological sites (Garcin & Beanlands 2016f).

The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Sandy Lake was reconstructed using bathymetry data provided by NSPI and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Mill Lake Plant (Ridge Powerhouse)**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Mill Lake Plant (Ridge Powerhouse)** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Little Indian Crossover**

Type: Small Dam; Concrete and earthfill; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Little Indian Crossover** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2012NS056, A2013NS045 and A2014NS057. In 2012, DMA conducted archaeological reconnaissance of the area surrounding the control structure, control bridge, as well as the outlet of Little Indian River. At the time, it was determined that the area surrounding the control structure and bridge at the southeast end of the lake was **Low Potential** for archaeological resources (MacIntyre & Davis 2012b:13). Subsequent surveys of the area also determined the area surrounding the Little Indian Crossover to be of low archaeological potential (MacIntyre & Davis 2013; MacIntyre et al. 2014). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Little Indian Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Little Indian Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. The shoreline of Little Indian Lake was previously assessed under Heritage Research Permits

A2012NS056, A2013NS045 and A2014NS057. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Little Indian Lake could not be reconstructed with available datasets.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Mill Lake Dam (Tidewater)**

Type: Small Dam; Concrete and earthfill; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Mill Lake Dam and Pipeline** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS056, A2012NS082.

In the summer of 2012, NSPI conducted repairs to its intake structure on Mill Lake, which included a reservoir drawdown that temporarily lowered the water level beyond the minimal operating level. At this time archaeological reconnaissance was conducted on the Mill Lake Reservoir under Heritage Research Permit A2012NS082. Although an area of high archaeological potential was identified, no archaeological resources were encountered at this time (Garcin 2013c).

In the fall of 2012, DMA undertook archaeological reconnaissance on the southern side of Mill Lake. Although they identified the historic features initially recorded by CRM Group, including the remains of a raceway or channel associated with the mill site, DMA also noted that the stone footing had been impacted during excavation of a drainage ditch. In December 2012, archaeological testing was conducted in an effort to provide cultural material for dating and to assess site impact, and monitoring was undertaken when the drainage ditch was refilled. Based on an analysis of associated material cultural, DM&A determined the stone footing to date from the late nineteenth or early twentieth century. As a result of their investigations, DMA recommended that archaeological reconnaissance of the entire shoreline be conducted should lake levels drop to the extent that a submerged shoreline is exposed (Garcin 2013c:6).

As the dam has since been refurbished, however, it is assumed that the area immediately adjacent to the dam is free of archaeological concerns. If potential impacts from decommissioning stay within the previous work areas, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Mill Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Mill Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. The area has been previously assessed under Heritage Research Permits A2012NS082 and A2015NS064. Archaeological reconnaissance conducted on the Mill Lake Reservoir under Heritage Research Permit A2012NS082 identified an area of high archaeological potential, but no archaeological resources were encountered at this time (Garcin 2013c). A subsequent survey in 2015 also failed to identify any archaeological resources (Garcin & Beanlands 2015d). The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Mill Lake was reconstructed using bathymetry data provided by NSPI and historic mapping.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Tidewater Powerhouse**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Tidewater Plant and Surge Tank** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Tidewater Pipeline**

Type: Pipeline

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Tidewater Pipeline** exhibits **Low Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2011NS110 and A2011NS128, which included the identification of three areas of high archaeological potential and the subsequent archaeological shovel testing of these areas. No archaeological resources were encountered during the course of these studies (Kelman 2012d, 2012e). Assuming that potential ground disturbance associated with decommissioning stay within the area previously assessed, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

3.16 TUSKET HYDRO SYSTEM - COSTING

The Tusket Hydro System is situated within Yarmouth County and the southern extent of Digby County. The Tusket River flows south from it's highpoint in Digby county, through a glacially modified landscape, where it exits into the Atlantic Ocean near the community of Tusket. The system drains 1456.7 square kilometres of the Tusket watershed. NSPI system assets associated with the Tusket Hydro System, which represents three generating units with an operating capacity of 2.7 MW, include the Great Barren Dam, Tusket Powerhouse Dam, Tusket Western Wing Dam, Tusket Canal Embankments, Tusket Main Dam and Spillway, Carleton Dam, Mink Lake Dam, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Tusket Hydro System are based on the results of that study and are summarized in ***Table 16***.

Table 16. Summary of costings for individual asset locations – Tusket Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Great Barren Dam	[redacted]				
Great Barren Lake Drawdown					
Tusket Powerhouse Dam					
Tusket Western Wing Dam					
Tusket Canal Embankments					
Tusket Main Dam and Spillway					
Lake Vaughan Drawdown					
Carleton Dam					
Carleton Lake Drawdown					
Mink Lake Dam					

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
Mink Lake Drawdown	[redacted]				
Total System Cost					

Asset Location: **Great Barren Dam**

Type: Small Dam; Concrete/earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Great Barren Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2007NS087, A2008NS058 and A2008NS064. Due to the presence of potentially significant archaeological resources, it was recommended that any future work in the vicinity be subjected to additional archaeological assessment (Sanders et al. 2008:11). As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Great Barren Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Great Barren Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Great Barren Lake was reconstructed using historic air photos (1927).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Tusket Powerhouse Dam**

Type: Small Dam; Concrete Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Tusket Powerhouse Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Tusket Western Wing Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Tusket Western Wing Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Tusket Canal Embankments**

Type: Earthfill; Leave in Place

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Tusket Canal Embankments** exhibits **High Potential** for impacting archaeological resources. As this location is classified as Leave in Place, no further work is recommended.

Asset Location: **Tusket Main Dam and Spillway**

Type: Small Dam; Concrete and Earthfill; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Tusket Main Dam and Spillway** exhibits **High Potential** for impacting archaeological resources. This area has been previously assessed under Heritage Research Permits A2012NS060, A2012NS144, A2013NS042 and A2017NS024. Archaeological work associated with the refurbishment of the Tusket Main Dam and Spillway included archaeological reconnaissance, shovel testing as well as monitoring. Archaeological monitoring in 2017 identified a buried A-horizon 2.7 metres below the roadbed of Lake Vaughan Road on the eastern approach. Given that buried natural soil may exist east of the bridge, this area was recommended for additional shovel-testing during replacement (Glen 2017:21). Deposits on the west side of the bridge appeared heavily disturbed, but as bedrock was not reached, there is potential for buried soils here as well. As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Lake Vaughan**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Great Barren Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Lake Vaughan was reconstructed using bathymetry data provided by NSPI and property data (Property Online).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Carleton Dam**

Type: Small Dam; Concrete and Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Carleton Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed by Jacques Whitford in 2008 and under Heritage Research Permit A2010NS117. As a result of these studies, further archaeological assessment was recommended for any furture impacts in the vicinity of the dam (Sanders 2011:9). As a result, the recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Carleton Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Carleton Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Carleton Lake was reconstructed using bathymetry data provided by NSPI and property data (Property Online).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Mink Lake Dam**

Type: Small Dam; Rockfill Timber crib; Constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Mink Lake Dam** exhibits **High Potential** for impacting archaeological resources. A portion of this area was previously assessed under Heritage Research Permits A2014NS020 and A2014NS040. During the course of these surveys, one area of high archaeological potential was identified and subsequently tested. No archaeological resources were encountered (Garcin & Beanlands 2014c, 2014d). These studies, however, were confined to the east side of the dam. As a result, the

recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area on the west side of the dam.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **Mink Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Mink Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. Analysis of bathymetry data provided by NSPI, as well as historic mapping and air photos (1928) could not detect a significant change in shoreline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

3.17 WRECK COVE HYDRO SYSTEM - COSTING

The Wreck Cove Hydro System is situated within Victoria County, and drains 222 square kilometers of the Wreck Cove Watershed. NSPI system assets associated with the Wreck Cove Hydro System, which represents three generating units with an operating capacity of 230 MW, include the D1 Dam, D2 Dam, D3 Dam, D4 Dam, D5 & D6 Dams, D7 Dam, Gisborne Plant, D81-D87 Wing Dams, D9 & D10 Dams, South Lake Dam, D11-1 and D11-3 Dams, as well as associated headponds.

Detailed explanations and associated methodologies regarding background research and archaeological potential modelling are provided within the 2018 Hydro Asset Archaeology Study, which contains a background study and potential modelling for each of the seventeen hydroelectric systems included in the 2018 Hydro Asset Archaeology Program. The following recommendations and costings for the Wreck Cove Hydro System are based on the results of that study and are summarized in ***Table 17***.

Table 17. Summary of costings for individual asset locations –Wreck Cove Hydro System

Asset Location	Reconnaissance	Shovel Testing	Excavation	Monitoring	Total Cost
D1	[redacted]				
D1 Drawdown					
D2					
D2 Drawdown					
D3					
D3 Drawdown					
D4					
D4 Drawdown					
D7					
Gisborne Drawdown					
D5, D6					
Gisborne Plant					
D81-D87 Wing Dams					
D9, D10					
Wreck Cove Drawdown					
South Lake Dam					

South Lake Drawdown	[redacted]
D11-1	
D11-3	
D11-1 & D11-3 Drawdown	
Total System Cost	

Asset Location: **D1 Dam – Cheticamp Flowage**

Type: Medium Dam; Rockfill; Spillway on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D1 Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2012NS057, however, and it was determined that the area surrounding the dam and spillway was **Low Potential** for archaeological resources (de Boer & Davis 2012). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **D1 – Cheticamp Flowage**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Cheticamp Flowage** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Cheticamp Flowage was reconstructed using property data (Property Online) and historic air photos (1936).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D2 Dam – Ingonish 1**

Type: Medium Dam; Earthfill; Spillway on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D2 Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D2 – Ingonish 1**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Ingonish 1** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Ingonish 1 was reconstructed using historic air photos (1936).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D3 Dam – Ingonish 2**

Type: Medium Dam; Earthfill

Comments:

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D3 Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway. Archaeological monitoring is recommended for removal of the earthfill portions within the dam footprint.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D3 – Ingonish 2**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Ingonish 2** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Ingonish 2 was reconstructed using historic air photos (1936).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D4 Dam – Gisborne Flowage**

Type: Large Dam; Earthfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D4 Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permits A2015NS103 and A2016NS043, however, and both studies determined that the area surrounding the dam was **Low Potential** for archaeological resources (MacIntyre & de Boer 2015; Redden et al. 2016b).As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **D4 – Gisborne Flowage**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **D4** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological

reconnaissance of the lakeshore. The shoreline of Gisborne Flowage was reconstructed using historic air photos (1936).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D7 Dam – McMillan Flowage**

Type: Large Dam; Rockfill; Spillway constructed on bedrock

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D4 Dam** exhibits **High Potential** for impacting archaeological resources. This area was previously assessed under Heritage Research Permit A2013NS057, however, and it was determined that the area surrounding the dam was **Low Potential** for archaeological resources (Kelman 2013c:16). As a result, the recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes. If it is determined that the previous study was not sufficient with respect to decommissioning, additional assessment may be required, which would increase estimated costs.

Asset Location: **D7 – McMillan Flowage**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **McMillan Flowage** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of McMillan Flowage was reconstructed using historic air photos (1936).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D5, D6**

Type: Medium Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D5, D6 Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway. Archaeological monitoring is recommended for removal of the earthfill portions within the dam footprint.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Gisborne Plant**

Type: Plant/Powerhouse

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **Gisborne Plant** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the plant.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D8-1-D8-7 and Wing Dams**

Type: Small Dam; Earthfill (DB1-DB7)
Wing Dam

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D8-1-D8-7 and Wing Dams** exhibits **Low Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D9, D10**

Type: Medium Dam; Earthfill; Spillway constructed on bedrock (D9)
Medium Dam; Earthfill (D10)

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D9 and D10 dams** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam and spillway. Archaeological monitoring is recommended for removal of the earthfill portions within the dam footprint.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **Wreck Cove Flowage**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Wreck Cove Flowage** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Wreck Cove Flowage was reconstructed using historic air photos (1936).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **South Lake Dam**

Type: Small Dam; Earthfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **South Lake Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, earthfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **South Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **South Lake Reservoir** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. Analysis of historic mapping and air photos (1936) could not detect a significant change in shoreline.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D11-1 Dam**

Type: Medium Dam; Rockfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D11-1 Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance with archaeological shovel testing and archaeological excavation of the assumed impact area surrounding the dam.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D11-3 Dam**

Type: Small Dam; Rockfill

The results of the 2018 Hydro Asset Archaeology Study indicate that area surrounding the **D11-3 Dam** exhibits **High Potential** for impacting archaeological resources. No previous archaeological investigations were conducted for this area. As the location is classified as a small, rockfill dam, the recommended course of action is archaeological reconnaissance followed by archaeological monitoring of the asset removal.

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

Asset Location: **D11-1 and D11-3 – Surge Lake**

Type: Dewatering

The results of the 2018 Hydro Asset Archaeology Study indicate that **Surge Lake** exhibits **High Potential** for archaeological resources when water levels are lowered. No previous archaeological investigations were conducted for this area. The recommended course of action is archaeological reconnaissance of the lakeshore. The shoreline of Surge Lake was reconstructed using historic air photos (1936).

It is estimated that the archaeological assessment can be undertaken at a cost of [redacted] plus applicable taxes.

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Stantec

NSPI Power Production Sites Remediation Study Update

Final Report

August 26, 2024

Prepared for:
Nova Scotia Power Inc.

Prepared by:
Stantec Consulting Ltd.

File Number:
121418266

Limitations and Sign-off

The conclusions in the Report titled NSPI Power Production Sites Remediation Study Update are Stantec's professional opinion, as of the time of the Report, and concerning the scope described in the Report. The opinions in the document are based on conditions and information existing at the time the scope of work was conducted and do not take into account any subsequent changes. The Report relates solely to the specific project for which Stantec was retained and the stated purpose for which the Report was prepared. The Report is not to be used or relied on for any variation or extension of the project, or for any other project or purpose, and any unauthorized use or reliance is at the recipient's own risk.

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2024-08-26

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Appendix A Probable Cost Summary

Appendix B Detailed Decommissioning Opinion of Probable Cost

1 Introduction

Nova Scotia Power Incorporated (NSPI) commissioned this NSPI Power Production Sites Remediation Study Update in support of on-going depreciation studies. For the purpose of this study, the end date for the physical assets assigned value is July 15, 2024. The methodology and approach for this study is based on the most recent study undertaken by Stantec Consulting Ltd. (Stantec) in 2020 for the same purpose for the 16 sites.

The scope of work for this project included the following:

- Assessment of the following power production and associated facilities:

  Thermal Generating Stations
  Lingan
  Point Tupper
  Point Aconi
  Trenton
  Tuft's Cove

  Gas Turbine Sites
  Burnside
  Tuft's Cove LM6000 with Waste Heat Recovery Steam Power Plant
  Tusket
  Victoria Junction

  Marine Terminal and Associated Infrastructure
  Point Tupper
  International Coal Port
  Sydney Transportation and Railway Maintenance Centre
  Sydney Transportation Corridor

  Wind Sites
  Digby
  Nuttby
  South Canoe

- Update cost estimates for the 16 sites assessed during the 2020 study completed by Stantec, to reflect current site conditions, costs and new regulatory requirements;
- Review major changes in site conditions since 2020 and consider any site-specific agreements that may influence decommissioning approach, based on information provided by NSPI;

- Assess asset salvage costs, on a site-by-site basis, including the removal and/or salvage of above ground structures, assuming unimpacted below ground concrete or steel foundation structures will remain in place (it should be noted that this does not include assessment of NSPI asset life assumptions, and there may be underground structures, such as service tunnels, that would require removal for safety and/or environmental reasons);
- Assess site remediation probable costs on a site-by-site basis, including surface and sub-surface remediation as may be required to meet the applicable regulations;
- Review latest environmental site assessment reports made available by NSPI (21 reports listed in SOW), and update the site remediation estimates to reflect the information provided in the reports;
- Prepare opinions of probable costs in the order of 25% accuracy based on the assumption that work will be completed by July 15, 2024 (overnight costs, i.e., no future escalation); and
- Prepare a report outlining the scope, methodology, assumptions, and site-specific opinions of probable cost for decommissioning (including remediation) of 16 sites with cost breakdowns provided in a similar format to the 2020 study.

The scope of work for the project did not include the following:

- Completion of soil, groundwater, air and/or material testing at any of the facilities or associated offsite landfills during this study. Reference was made to existing reports only.
- Obtaining budgetary estimates from third parties. Estimated costs were based on experience and judgement of evaluators.

The framework for demolition and remediation of the sites is the Canadian Council of Ministers of the Environment (CCME) National Guidelines for the Decommissioning of Industrial Sites, 1991. Site remediation is assumed to be to a level or quality commensurate with “operation of industrial facilities in new buildings and structures”. This is described in Article 3.4 “Future Land Use” in the CCME guidelines.

The following assumptions were made in developing opinions of probable costs for each site:

- The total plant or facility will be retired at once, with costs estimated for July 15, 2024.
- Demolition would consist of the removal of all equipment and structures to grade, with any voids backfilled to grade level, with clean fill or clean crushed concrete from the foundation demolition.
- The potential for equipment to be sold to another utility has not been considered. Salvageable materials to be sold as scrap has been applied to some equipment such as fuel tanks and wind turbines. The scrap value has not been applied to larger buildings and equipment structures due to the level of accuracy that can be applied with respect to weight estimates, quality of material, and fluctuations in scrap value.
- Site remediation work and associated costs are estimated on the basis of completed questionnaires, drawings and report reviews. Hazardous materials, soil, groundwater, sediment and surface water sampling was not completed.

- Onsite and offsite landfills would be covered with an engineered landfill cover based on the NSPI project at Trenton that was designed and completed to meet provincial environmental requirements for non-industrial land uses. This has been factored into the detailed opinions of probable costs where applicable.
- The remediation cost estimates have carried consulting fees for consultation with NSPI and NSE to determine the requirement for Environmental Assessments or other regulatory requirements to be completed for each site.

2 Methodology

The CCME National Guidelines for the Decommissioning of Industrial Sites, Article 3.2 (CCME, 1991) provides the following requirements for decommissioning an industrial site:

1. development of a decommissioning plan in conjunction with the applicable regulatory authorities and other interested parties;
2. removal of all above ground structures that will not be used during future land use;
3. removal, treatment, and disposal or secure isolation and/or treatment of contaminated materials, whether present on-site or off-site, to the extent necessary to ensure attainment and maintenance of the cleanup criteria; Stantec has assumed contaminated soil will remain in place in some situations where risk management may be appropriate or that contaminated soils may be removed from site for disposal in Ash Management Sites associated with each Thermal Generating Station;
4. installation of access controls for physical structures remaining on-site that are unsafe or hazardous to humans or animals;
5. establish monitoring of contaminant containment, control or treatment systems remaining on-site;
6. remediation of aesthetically unacceptable portions of the site (filling of pits, removal of stained soil and odorous materials, leveling of mounds, disposal of waste rock);
7. cleanup of the site to a level which will provide long-term environmental protection and will be safe for the intended future use; Stantec has assumed that NSPI will maintain ownership and the site will remain an industrial site;
8. registration on title to the property of any contaminants, wastes, or structures left on site that restrict future land use and/or that require periodic monitoring to ensure continued integrity; and
9. submission to the applicable regulatory agency, and other required jurisdictions, of a report confirming that decommissioning and cleanup has been completed.

The CCME Guidelines provide a description of the process that NSPI could follow to decommission a facility in a manner that would address long term environmental protection, control hazards and prepare the property for future land use.

With respect to determination of the extent of contamination in soil, groundwater, surface water and sediment, protocols that form the Nova Scotia Environment Contaminated Sites Regulations (CSR) have been used (NSE, 2013). As the CSR came into effect in July 2013, all previous chemistry data has been re-evaluated against the CSR and associated Tier 1 Environmental Quality Standards (EQS). More recent work (since 2013) has already considered the Tier 1 EQS (NSE, 2014). Because the CSR also allows impacts to be managed, under Tier 2 Pathway Specific Standards (PSS) or through engineered risk management controls, if they are applicable, we have also considered the risks associated with managing impacts under a decommissioned plant scenario, but with on-going ownership by NSPI.

Based on the CCME Guidelines and the NS CSR Tier 1 EQS and Tier 2 PSS for an industrial site, an opinion of probable cost was developed for each site and can be found in Appendix A (Probable Cost Summary) and Appendix B (Detailed Decommissioning Opinion of Probable Cost). The Detailed Opinion of Probable Cost consists of line items developed in 2010 and is consistent with the NSPI plant system Work Breakdown Structure.

2.1 Cost Categories

Revised probable costs were generated to cover modifications to the facilities since 2020 with price escalations where applicable. Price escalations were based on Canadian Consumer Price Index and 2024 labour, equipment and material rates. Also, an amount was allocated to “indirect costs” to cover such items as: overheads, engineering, procurement, contract management, and financing costs. The Stantec team has utilized industry benchmarks, labour estimates, 2024 labour rates, equipment and material rates in consultation with demolition contractors to determine probable costs.

2.2 Estimate Classification

The approach to capital cost estimating is to obtain current industry data and client specific metrics for the development of the estimate. Where applicable the technical team strive to align with the estimate classifications established by the Association for the Advancement of Cost Engineering International (AACE) guidelines. The AACE guidelines suggest that the Level of Project Definition determines the Level of Accuracy possible and the Level of Effort required to develop a given project estimate. These guidelines also recommend the end usage and estimating methods across the range of estimate classes, as defined in Table 1 below.

Table 1 AACE Estimate Classifications

Estimate Class	Level of Project Definition	End Usage	Estimating Methodology	Level of Accuracy (relative to definition)
Class 5	0% to 2%	Concept Screening	Capacity Factored, Stochastic or Judgment	0%: -50% to +100% 2%: -20% to +30%
Class 4	1% to 15%	Study or Feasibility	Primarily Stochastic	1%: -30% to +50% 15%: -15% to +20%
Class 3	10% to 40%	Budget, Authorization, or Control	Mixed, but primarily Stochastic	10%: -20% to +30% 40%: -10% to +10%
Class 2	30% to 70%	Control or Bid/Tender	Primarily Deterministic	30%: -15% to +20% 70%: -5% to +5%
Class 1	50% to 100%	Check Estimate or Bid/Tender	Deterministic	50%: -10% to +15% 100%: -3% to +3%

To determine the class of estimate required to achieve an accuracy of 25%, the level of definition for the decommissioning, demolition and remediation must be evaluated. Based on the review conducted by the Stantec technical team this level of definition is between the 1%-15% range. This aligns with a Class 4 estimate and the technical team utilized mainly engineering and construction judgement to develop the estimates of probable costs. For the Wind Power generating sites we applied a contingency of 20% based on less unknowns, while all the other sites we applied a contingency of 25%.

2.3 Escalation

Per the latest statistics, the average Union rates have escalated 12% since 2020, while Contractor companies charge out rates have escalated between 20% and 31%. The Consumer Price Index (CPI) shows an increase of 18% from 2020 to 2024. The Building Construction Index escalated from 108 to 145. The non-building Infrastructure Inflation Index escalated from 100 to 128.

Based on all these factors and considering that demolition has less material procurement inflation affects, while considering the type of specialized labour force and remoteness of some sites, we applied the escalation factor of 23%.

2.4 Labour rates

For this project it is assumed that the average construction rate for a blend of supervisors, operators, skilled workers and labourers is $98/hr.

2.5 Variation in Cost Estimates

2.5.1 Asbestos Abatement

The feedback received from site operations at Trenton was that the asbestos abatement program had begun and costs are trending higher than estimated. Based on data provided in 2024, a $500,000 per year mitigation program has been ongoing since 2020. Based on this, $2M of cost have been reduced from the 2020 allocation for the Trenton site.

Contingencies for asbestos abatement at remaining sites which are in various stages of ongoing management and abatement programs have been applied. It should be noted that there is potential for asbestos material to remain either as inaccessible material (e.g., gaskets, caulking, parging, etc.) or in buildings and equipment from post 1980s that had continued to contain asbestos. These materials will need to be addressed during demolition and dismantling of mechanical equipment and buildings.

2.5.2 Salvage and Material Scrap Values

Where applicable the technical team has provided estimates for salvage values of equipment and material. For the wind farms material, scrap values are based on the assumption that the asset has reached the end of its useful life. The scrap value for large fuel tanks have been applied based on latest market scrap value. The scrap value of larger buildings and equipment have not been applied due to the accuracy of weight estimates, quality of material and fluctuations in scrap value. The team has not pursued third party quotes or opinions of probable costs for the salvage or scrap values and recognizes that the variation in such numbers could be significant. Also, the conditions and state of repair of the equipment at the wind farms was not evaluated as part of this study.

2.5.3 Air Monitoring

The estimates have considered daily rates for monitoring during decommissioning, especially during peak times when there may be particulate in the air and when workers may be doing certain activities, like cutting piping or breaking concrete generating airborne hazards (metals, silica, dust, etc.). Line items are added with estimated number of days where air monitoring will be required. The daily rate assumed for this estimate was based on experience at two recent local projects:

- Perimeter monitoring at approximately $1400/day
- Air monitoring for worker protection, daily rate $1225/day

3 Documentation

NSPI personnel provided environmental reports, drawings or a description of the history of the sites and activities or changes to the sites since 2020. This provided background knowledge on the environmental condition of the site and the basis for estimating the extent of environmental remediation and demolition costs for decommissioning each site. Environmental reports provided for review are listed in the references in Section 5.0.

4 Site Remediation – Probable Cost Summaries

Table 2 presents the 2024 probable costs. One-page summaries of probable costs for each site are presented in Appendix A. Detailed site decommissioning probable costs worksheets are included in Appendix B.

Table 2 NSPI Site Remediation Study – 2024 Probable Cost Summary

Site number	Location	Cost July 2024
1	Lingan Thermal Generating Station	48,429,000
2	Point Aconi Thermal Generating Station	27,615,000
3	Point Tupper Thermal Generating Station	30,354,000
4	Trenton Thermal Generating Station	39,207,000
5	Tuft's Cove Thermal Generating Station	28,921,000
6	Burnside Gas Turbine	3,378,000
7	Tuft's Cove (LM6000) Gas Turbine	2,799,000
8	Tusket Gas Turbine	2,028,000
9	Victoria Junction Gas Turbine	2,218,000
10	Point Tupper Marine Terminal	8,154,000
11	Sydney International Coal Pier	5,407,000
12	Sydney Transportation and Railway Maintenance Centre	5,940,000
13	Sydney Transportation Corridor	6,358,000
14	Digby Wind Farm	1,342,000
15	Nuttby Wind Farm	1,480,000
16	South Canoe Wind Farm*	1, 072,000
17	Glen Morrison Quarry	4,508,000

Note:
* The South Canoe wind farm is 50% owned and operated by NSPI. NSPI would only be responsible for the remediation of 50% of the wind farm.

5 References

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Appendices

Appendix A Probable Cost Summary

Thermal Generating Stations
Lingan
Point Tupper
Point Aconi
Trenton
Tuft's Cove

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	15,704,978	
			13	SITE ACCESS REMOVALS	236,442	
			15	SITE SERVICES REMOVALS	223,235	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	11,592,923	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	648,703	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	433,082	
			24	ASH HANDLING PLANT DECOMMISSIONING	45,567	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	85,564	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	230,950	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	4,297,435	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	111,138	
			35	FUEL HANDLING SYSTEMS REMOVALS	364,534	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	464,780	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	209,211	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	14,514	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	922,103	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	173,153	
			43	FEEDWATER HEATING SYSTEM REMOVALS	233,302	
			44	TURBO-GENERATOR CONTROLS REMOVAL	69,261	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	109,360	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	169,508	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
			58	ELECTRICAL CONTROL AND COMMUNICATION	46,613	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	212,290	
			73	BUILDING VENTILATION AND HEATING REMOVALS	164,040	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	89,311	
			77	PLANT OPERATING EQUIPMENT REMOVALS	32,897	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	136,700	
			85	ADMINISTRATION EXPENSES	1,676,855	Not included in demolition phase of work.
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	44,455	Not included in demolition phase of work.
				SUB-TOTAL (excluding contingency):	38,742,905	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	9,685,726	
				GRAND TOTAL:	48,428,631	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included. Scrap value for large tanks included. Scrap value for buildings and large equipment not included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	11,989,017	
			13	SITE ACCESS REMOVALS	58,224	
			15	SITE SERVICES REMOVALS	191,212	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	4,644,760	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	603,810	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	345,503	
			24	ASH HANDLING PLANT DECOMMISSIONING	136,700	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	189,524	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	81,953	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	1,188,380	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	34,631	
			35	FUEL HANDLING SYSTEMS REMOVALS	244,920	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	205,961	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	145,813	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS		
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	321,296	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	127,587	
			43	FEEDWATER HEATING SYSTEM REMOVALS	36,453	
			44	TURBO-GENERATOR CONTROLS REMOVAL	45,567	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	72,907	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	127,587	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
			58	ELECTRICAL CONTROL AND COMMUNICATION	38,789	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	127,810	
			73	BUILDING VENTILATION AND HEATING REMOVALS	38,276	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	30,985	
			77	PLANT OPERATING EQUIPMENT REMOVALS	17,997	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	127,587	
			85	ADMINISTRATION EXPENSES	874,544	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	44,455	
				SUB-TOTAL (excluding contingency):	22,092,248	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	5,523,062	
				GRAND TOTAL:	27,615,310	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:
			12	SITE REMEDIATION ISSUES	$ 7,000,625	
			13	SITE ACCESS REMOVALS	$ 240,491	
			15	SITE SERVICES REMOVALS	$ 196,680	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 10,439,680	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ 933,004	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ 428,327	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ 107,537	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ 167,584	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ 138,388	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	$ 1,049,934	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ 76,552	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ 341,516	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ 236,947	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ 182,267	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ 42,706	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	$ 478,553	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ 131,232	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ 92,956	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ 63,793	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION	
					DATE:	Jul-24	
			Account Code	Item Description			Assumptions / Notes:
500's	ELECTRICAL:						
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$	127,587	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$	198,671	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$	-	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$	57,380	
700's	COMMON SERVICES:						
			71	WATER SYSTEMS REMOVAL	$	134,967	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$	107,537	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$	30,985	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$	25,607	
800's	GENERAL AND UNDISTRIBUTED:						
			82	FIELD FACILITIES AND DECOMMISSIONING	$	103,813	
			85	ADMINISTRATION EXPENSES	$	1,093,601	
900's	SCHEDULES AND GENERAL DRAWINGS:						
			90	DRAWINGS	$	54,680	
				SUB-TOTAL (excluding contingency):	$	24,283,600	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$	6,070,900	
				GRAND TOTAL:	$	30,354,500	
				NOTE:			
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and consultation with an experienced contractor, no actual qoutes to complete the Demolition work were obtained. The Environmental Remediation costs are based on the size of the site, brownfield development, potential types and levels of contamination, without actual field data. A Contingency Factor of 25% on the sub-total is included. Scrap value for large tanks included. Scrap value for buildings and large equipment not included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	$ 9,782,413	
			13	SITE ACCESS REMOVALS	$ 331,625	
			15	SITE SERVICES REMOVALS	$ 191,212	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 11,337,203	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ 342,224	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ 289,273	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ 103,892	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ 109,360	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ 100,247	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	$ 4,105,210	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ 114,828	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ 228,403	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ 410,100	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ 318,967	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ 33,382	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	$ 746,789	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ 82,020	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ 127,587	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ 54,680	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ 100,247	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ 174,976	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ -	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ 50,258	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	$ 195,908	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ 171,331	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ 100,247	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ 133,055	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 127,587	
			85	ADMINISTRATION EXPENSES	$ 1,458,134	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 44,455	
				SUB-TOTAL (excluding contingency):	$ 31,365,613	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 7,841,403	
				GRAND TOTAL:	$ 39,207,016	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes: 2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	$ 6,195,212	
			13	SITE ACCESS REMOVALS	$ 140,244	
			15	SITE SERVICES REMOVALS	$ 455,499	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 8,432,895	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ 521,974	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ 140,339	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ 455,667	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ 201,142	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ 564,914	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	$ 2,147,084	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ 91,133	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ 229,656	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ 346,307	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ 191,380	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	$ 691,940	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ 60,148	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ 103,892	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ 45,567	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes: 2024
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ 9,113	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ 127,587	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ 91,133	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ 43,710	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	$ 54,680	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ 51,035	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ 45,567	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ 41,921	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 144,048	
			85	ADMINISTRATION EXPENSES	$ 1,458,134	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 54,680	
				SUB-TOTAL (excluding contingency):	$ 23,136,602	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 5,784,150	
				GRAND TOTAL:	$ 28,920,752	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included.		

Gas Turbine Sites

Burnside

Tuft's Cove LM6000 with Waste Heat Recovery Steam Power Plant

Tusket

Victoria Junction

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	BURNSIDE GAS TURBINE SITE
					DATE:	July 2024
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:
					1.23	Factor for Up-dating from July 2010 to July 2024
100's	SITE REMEDIATION ISSUES:					
			12	Site Remediation Issues	$ 1,145,315	
			13	Site Access Removals	$ 13,670	
			15	Site Services Removals	$ 50,123	
200's	BUILDINGS AND STRUCTURES:					
			21	Powerhouse and Auxiliary Structures Removals	$ 328,808	
			22	Circulating Water - Remove to 1 meter below grade		
			23	Coal Handling		
			24	Ash Handling Plant Decommissioning		
			26	Auxiliary Buildings Removal - (Not Associated with Production Plant)	$ 182,267	
			27	Oil/Gas Supply Structures - Remove to Grade Level	$ 203,632	
300's	BOILERS AND AUXILIARIES:					
			33	Boiler Plant - Removals		does not apply to this site
			34	Boiler Instruments and Control Removals		does not apply to this site
			35	Fuel Handling Systems Removals	$ 4,305	
			36	Boiler Steam and Water Systems Removals	$ -	
			37	Ash and Water Treatment Systems Removals	$ -	
			38	Environmental Systems Removals	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	Combustion Turbine-Generator Removals	$ 396,232	
			42	Condensing Plant and Circulating Water System Removals	$ -	
			43	Feedwater Heating System Removals	$ -	
			44	Turbo-Generator Controls Removal	$ 3,075	
500's	ELECTRICAL:					
			50 & 51	On Site Distribution Lines Removals	$ -	
			56	Electrical Power Systems Removal	$ 27,340	
			57	Other Auxiliary Systems and Equipment Removals	$ -	
			58	Electrical Control and Communication	$ 23,272	
			71	Water Systems Removal	$ -	
			73	Building Ventilation and Heating Removals	$ -	
			75	Compressed Gas Services Removal (Excluding Fuel Gas)	$ -	
			77	Plant Operating Equipment Removals	$ -	
800's	GENERAL AND UNDISTRIBUTED:					
			82	Field Facilities and Decommissioning	$ 9,113	
			85	Administration Expenses	$ 296,627	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	BURNSIDE GAS TURBINE SITE
					DATE:	July 2024
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	Drawings	$ 18,227	
				SUB-TOTAL (excluding contingency):	$ 2,702,006	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 675,502	
				GRAND TOTAL:	$ 3,377,508	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and consultation with an experienced contractor, no actual qoutes to complete the Demolition work were obtained. The Environmental Remediation costs are based on the size of the site, brownfield development, potential types and levels of contamination, without actual field data. A Contingency Factor of 25% on the sub-total is included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFTS COVE LM6000 Units (2) Plus the WHR Boiler and Steam Turbine
					DATE:	July 2024
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:
100's	SITE REMEDIATION ISSUES:					Factor for Up-dating from July 2020 to July 2024: = 1.23
			12	SITE REMEDIATION ISSUES	$ 590,624	
			13	SITE ACCESS REMOVALS	$ -	
			15	SITE SERVICES REMOVALS	$ 33,382	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 129,175	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ 39,188	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ -	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ -	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ 7,257	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ -	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	$ 43,542	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ 7,257	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ 7,257	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ 72,570	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ -	
			38	ENVIRONMENTAL SYSTEMS REMOVALS	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	$ 870,840	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ 29,028	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ 1,845	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ 5,354	
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ -	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ -	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ 2,460	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ 11,611	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFTS COVE LM6000 Units (2) Plus the WHR Boiler and Steam Turbine
					DATE:	July 2024
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	$ 14,514	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ 4,354	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ 4,354	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ 2,903	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 20,320	including all outside building demolition & removals
			85	ADMINISTRATION EXPENSES	$ 319,308	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 21,771	
				SUB-TOTAL (excluding contingency):	$ 2,238,914	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 559,728	
				GRAND TOTAL:	$ 2,798,642	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included.		
				Two LM 6000's plus a WHR Boiler and steam turbine, now on the site. Although most of the equipment could be resold today, it is assumed that no salvage value would be incurred.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
					1.23	Factor for Up-dating from July 2020 to 2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	$ 716,490	
			13	SITE ACCESS REMOVALS	$ -	
			15	SITE SERVICES REMOVALS	$ 43,905	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 136,758	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ -	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ -	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ -	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ -	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ 261,500	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	$ -	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ -	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ -	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ -	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ -	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	$ 206,041	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ -	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ -	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ -	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ -	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ 25,000	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ 2,460	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ 4,920	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	$ -	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ 4,920	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ -	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ -	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 7,925	
			85	ADMINISTRATION EXPENSES	$ 205,199	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 7,257	
				SUB-TOTAL (excluding contingency):	$ 1,622,374	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 405,594	
				GRAND TOTAL:	$ 2,027,968	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GAS TURBINE SITE
				DATE:	July 2024
	Action By	Account Code	Item Description		Assumptions / Notes:
				1.23	Factor for Up-dating from July 2020 to 2024
100's	SITE REMEDIATION ISSUES:				
		12	Site Remediation Issues	$ 799,613	
		13	Site Access Removals	$ 6,962	
		15	Site Services Removals	$ 38,639	
200's	BUILDINGS AND STRUCTURES:				
		21	Powerhouse and Auxiliary Structures Removals	$ 216,992	
		22	Circulating Water - Remove to 1 meter below grade	$ -	
		23	Coal Handling	$ -	
		24	Ash Handling Plant Decommissioning	$ -	
		26	Auxiliary Buildings Removal - (Not Associated with Production Plant)	$ -	
		27	Oil/Gas Supply Structures - Remove to Grade Level	$ 121,769	
300's	BOILERS AND AUXILIARIES:				
		33	Boiler Plant - Removals	$ -	
		34	Boiler Instruments and Control Removals	$ -	
		35	Fuel Handling Systems Removals	$ -	
		36	Boiler Steam and Water Systems Removals	$ -	
		37	Ash and Water Treatment Systems Removals	$ -	
		38	Environmental Systems Removals	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:				
		41	Combustion Turbine-Generator Removals	$ 349,715	
		42	Condensing Plant and Circulating Water System Removals	$ -	
		43	Feedwater Heating System Removals	$ -	
		44	Turbo-Generator Controls Removal	$ 6,000	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GAS TURBINE SITE
				DATE:	July 2024
	Action By	Account Code	Item Description		Assumptions / Notes:
500's	ELECTRICAL:				
		50 & 51	On Site Distribution Lines Removals	$ -	
		56	Electrical Power Systems Removal	$ -	
		57	Other Auxiliary Systems and Equipment Removals	$ -	
		58	Electrical Control and Communication	$ 4,130	
700's	COMMON SERVICES:				
		71	Water Systems Removal	$ -	
		73	Building Ventilation and Heating Removals	$ 4,000	
		75	Compressed Gas Services Removal (Excluding Fuel Gas)	$ -	
		77	Plant Operating Equipment Removals	$ -	
800's	GENERAL AND UNDISTRIBUTED:				
		82	Field Facilities and Decommissioning	$ 11,603	
		85	Administration Expenses	$ 207,712	
900's	SCHEDULES AND GENERAL DRAWINGS:				
		90	Drawings	$ 6,962	
			SUB-TOTAL (excluding contingency):	$ 1,774,096	
			CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 443,524	
			GRAND TOTAL:	$ 2,217,620	
			NOTE:		
			The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
			consultation with an experienced contractor, no actual qoutes to complete		
			the Demolition work were obtained. The Environmental Remediation costs are based on the size		
			of the site, brownfield development, potential types and levels of contamination, without actual		
			field data. A Contingency Factor of 25% on the sub-total is included.		

Marine Terminal and Associated Infrastructure
Point Tupper
Sydney International Coal Port
Sydney Transportation and Railway Maintenance Centre
Sydney Transportation Corridor

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
					1.23	Factor for Up-dating from July 2020 to July 2024
	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	$ 1,724,076	
			13	SITE ACCESS REMOVALS	$ 2,560,270	Includes the existing wharf and coal unloading equipment. Note: The basic wharf structure will remain in place.
			15	SITE SERVICES REMOVALS	$ 827,333	Includes removal of buildings related to coal and to water run-off control and treatment.
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 615,000	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	n/a	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ 332,835	Includes mechanical equipment and superstructures.
			24	ASH HANDLING PLANT DECOMMISSIONING	$ -	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ -	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ -	
300's	BOILERS AND AUXILIARIES:					N/A
			33	BOILER PLANT - REMOVALS	$ -	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ -	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ -	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ -	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ -	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ -	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
400's	TURBINES, GENERATORS AND AUXILIARIES:					N/A
			41	TURBO-GENERATOR REMOVALS	$ -	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ -	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ -	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ -	
500's	ELECTRICAL:					
						N/A
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ -	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ -	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ -	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ -	
700's	COMMON SERVICES:					N/A
			71	WATER SYSTEMS REMOVAL	$ -	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ -	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ -	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ -	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 23,774	
			85	ADMINISTRATION EXPENSES	$ 408,076	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 31,699	
				SUB-TOTAL (excluding contingency):	$ 6,523,061	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 1,630,765	
				GRAND TOTAL:	$ 8,153,827	
				NOTE:		
				The Demolition Estimate is based on the previous visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY INTERNATIONAL COAL PIER
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	$ 2,376,850	
			13	SITE ACCESS REMOVALS	$ -	
			15	SITE SERVICES REMOVALS	$ -	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 322,260	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ -	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ 980,710	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ -	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ 80,000	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ 14,760	
300's	BOILERS AND AUXILIARIES:					N/A
			33	BOILER PLANT - REMOVALS	$ -	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ -	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ -	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ -	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ -	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:					N/A
			41	TURBO-GENERATOR REMOVALS	$ -	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ -	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ -	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ -	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY INTERNATIONAL COAL PIER
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:2024
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ -	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ 104,550	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ 17,835	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ 6,150	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	$ 27,675	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ -	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ -	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ 15,375	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 276,232	
			85	ADMINISTRATION EXPENSES	$ 78,923	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 24,600	
				SUB-TOTAL (excluding contingency):	$ 4,325,920	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 1,081,480	
				GRAND TOTAL:	$ 5,407,400	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and		
				consultation with an experienced contractor, no actual qoutes to complete		
				the Demolition work were obtained. The Environmental Remediation costs are based on the size		
				of the site, brownfield development, potential types and levels of contamination, without actual		
				field data. A Contingency Factor of 25% on the sub-total is included.		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	$ 2,818,600	
			13	SITE ACCESS REMOVALS	$ -	
			15	SITE SERVICES REMOVALS	$ -	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ 885,600	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ -	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ -	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ -	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ 485,850	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ 25,440	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	$ -	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ -	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ -	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ -	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ -	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	$ -	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ -	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ -	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ -	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ 43,050	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ -	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ -	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ -	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	$ -	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ -	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ -	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ -	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 88,265	
			85	ADMINISTRATION EXPENSES	$ 375,125	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 30,000	
				SUB-TOTAL (excluding contingency):	$ 4,751,930	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 1,187,983	
				GRAND TOTAL:	$ 5,939,913	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and consultation with an experienced contractor, no actual qoutes to complete the Demolition work were obtained. The Environmental Remediation costs are based on the size of the site, brownfield development, potential types and levels of contamination, without actual field data. A Contingency Factor of 25% on the sub-total is included. Scrap value for rail cars not included in the estimate		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	$ 1,380,500	
			13	SITE ACCESS REMOVALS	$ 3,271,800	
			15	SITE SERVICES REMOVALS	$ -	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	$ -	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	$ -	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	$ -	
			24	ASH HANDLING PLANT DECOMMISSIONING	$ -	
			26	AUXILIARY BUILDINGS REMOVAL - (Not Associated With Production Plant)	$ -	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	$ -	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	$ -	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	$ -	
			35	FUEL HANDLING SYSTEMS REMOVALS	$ -	
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	$ -	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	$ -	
			38	ENVIRONMENTAL PROTECTION SYSTEMS REMOVALS	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	$ -	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	$ -	
			43	FEEDWATER HEATING SYSTEM REMOVALS	$ -	
			44	TURBO-GENERATOR CONTROLS REMOVAL	$ -	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost July 2024	Assumptions / Notes:
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	$ -	
			56	ELECTRICAL POWER SYSTEMS REMOVAL	$ -	
			57	OTHER AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	$ -	
			58	ELECTRICAL CONTROL AND COMMUNICATION	$ -	
700's	COMMON SERVICES:					
			71	WATER SYSTEMS REMOVAL	$ -	
			73	BUILDING VENTILATION AND HEATING REMOVALS	$ -	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	$ -	
			77	PLANT OPERATING EQUIPMENT REMOVALS	$ -	
800's	GENERAL AND UNDISTRIBUTED:					
			82	FIELD FACILITIES AND DECOMMISSIONING	$ 139,569	
			85	ADMINISTRATION EXPENSES	$ 279,138	
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	$ 15,000	
				SUB-TOTAL (excluding contingency):	$ 5,086,007	
				CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 1,271,502	
				GRAND TOTAL:	$ 6,357,509	
				NOTE:		
				The Demolition Estimate is based on previous site visit, limited drawings, past experience and consultation with an experienced contractor, no actual qoutes to complete the Demolition work were obtained. The Environmental Remediation costs are based on the size of the site, brownfield development, potential types and levels of contamination, without actual field data. A Contingency Factor of 25% on the sub-total is included. Scrap value of rail cars not included		

Wind Sites
Digby
Nuttby
South Canoe

Quarry Site
Glen Morrison Lime Stone Quarry

DIGBY WIND GENERATING STATION

Account Code		Account Description	Estimated Cost 2024	Assumptions / Notes:
100's		SITE REMEDIATION ISSUES:		
	12	SITE REMEDIATION ISSUES	$ 292,740	
	15	SITE SERVICES REMOVALS	$ 1,230	
200's		BUILDINGS AND STRUCTURES:		
	21	AUXILIARY BUILDINGS REMOVAL	$ 20,202	
300's		BOILERS AND AUXILIARIES:		
400's		TURBINES, GENERATORS AND AUXILIARIES:		
	41	TURBINES & SUBSTATION REMOVALS	$ 3,006,100	
500's		ELECTRICAL: ON-SITE POWER & DISTRIBUTION LINE REMOVALS		
	51		$ 153,856.00	
800's		GENERAL AND UNDISTRIBUTED:		
	81	FIELD FACILITIES AND DECOMMISSIONING	$ 52,112	
	82	ADMINISTRATION EXPENSES	$ 156,336	
		SUB-TOTAL (EXCLUDING contingency):	$ 3,682,576	
		CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 20%	$ 736,515	
		SUB-TOTAL (INCLUDING contingency):	$ 4,419,091	
900's		EQUIPMENT SALVAGE AND RECOVERY	$ 3,077,119	(CREDIT)
		GRAND TOTAL:	$ 1,341,972	

NUTBY WIND GENERATING STATION

Account Code		Account Description	Estimated Cost 2024	Assumptions / Notes:
100's		SITE REMEDIATION ISSUES:		
	12	SITE REMEDIATION ISSUES	$ 279,825	
	15	SITE SERVICES REMOVALS	$ 14,760	
200's		BUILDINGS AND STRUCTURES:		
	21	AUXILIARY BUILDINGS REMOVAL	$ 20,202	
300's		BOILERS AND AUXILIARIES:		
400's		TURBINES, GENERATORS AND AUXILIARIES:		
	41	TURBINES & SUBSTATION REMOVALS	$ 3,288,100	
500's		ELECTRICAL: ON-SITE POWER & DISTRIBUTION LINE REMOVALS		
	51		$ 229,314.00	
800's		GENERAL AND UNDISTRIBUTED:		
	81	FIELD FACILITIES AND DECOMMISSIONING	$ 57,180	
	82	ADMINISTRATION EXPENSES	$ 171,540	
		SUB-TOTAL (EXCLUDING contingency):	$ 4,060,921	
		CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 20%	$ 812,184	
		SUB-TOTAL (INCLUDING contingency):	$ 4,873,105	
900's		EQUIPMENT SALVAGE AND RECOVERY	$ 3,392,944	(CREDIT)
		GRAND TOTAL:	$ 1,480,162	

SOUTH CANOE WIND GENERATING STATION

Account Code		Account Description	Estimated Cost 2024	Assumptions / Notes:
100's		SITE REMEDIATION ISSUES:		
	101	SITE REMEDIATION ISSUES	$ 391,755	
	102	SITE SERVICES REMOVALS	$ 16,660	
200's		BUILDINGS AND STRUCTURES:		
	201	AUXILIARY BUILDINGS REMOVAL	$ 20,202	
300's		BOILERS AND AUXILIARIES:	n/a	
400's		TURBINES, GENERATORS AND AUXILIARIES:		
	401	TURBINES & SUBSTATION REMOVALS	$ 4,212,577	
500's		ELECTRICAL: ON-SITE POWER & DISTRIBUTION LINE REMOVALS	$ 273,985	
800's		GENERAL AND UNDISTRIBUTED:		
	801	FIELD FACILITIES AND DECOMMISSIONING	$ 73,728	
	802	ADMINISTRATION EXPENSES	$ 196,607	
		SUB-TOTAL (EXCLUDING contingency):	$ 5,185,514	
		CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 20%	$ 1,037,103	
		SUB-TOTAL (INCLUDING contingency):	$ 6,222,617	
900's		EQUIPMENT SALVAGE AND RECOVERY	$ 5,150,936	(CREDIT)
		GRAND TOTAL:	$ 1,071,681	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	Glen Morrison Quarry
				DATE:	July 2024
	Action By	Account Code	Item Description		Assumptions / Notes:
100's	SITE REMEDIATION ISSUES:				
		12	Site Remediation Issues	$ 2,997,991	
		13	Site Access Removals	$ -	
		15	Site Services Removals	$ 31,000	
200's	BUILDINGS AND STRUCTURES:				
		21	Powerhouse and Auxiliary Structures Removals	$ 320,550	
		22	Circulating Water - Remove to 1 meter below grade	$ -	
		23	Coal Handling	$ -	
		24	Ash Handling Plant Decommissioning	$ -	
		26	Auxiliary Buildings Removal - (Not Associated with Production Plant)	$ -	
		27	Oil/Gas Supply Structures - Remove to Grade Level	$ -	
300's	BOILERS AND AUXILIARIES:				
		33	Boiler Plant - Removals	$ -	
		34	Boiler Instruments and Control Removals	$ -	
		35	Fuel Handling Systems Removals	$ -	
		36	Boiler Steam and Water Systems Removals	$ -	
		37	Ash and Water Treatment Systems Removals	$ -	
		38	Environmental Systems Removals	$ -	
400's	TURBINES, GENERATORS AND AUXILIARIES:				
		41	Combustion Turbine-Generator Removals	$ -	
		42	Condensing Plant and Circulating Water System Removals	$ -	
		43	Feedwater Heating System Removals	$ -	
		44	Turbo-Generator Controls Removal	$ -	
500's	ELECTRICAL:				
		50 & 51	On Site Distribution Lines Removals	$ -	
		56	Electrical Power Systems Removal	$ 25,200	
		57	Other Auxiliary Systems and Equipment Removals	$ -	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	Glen Morrison Quarry
				DATE:	July 2024
	Action By	Account Code	Item Description		Assumptions / Notes:
		58	Electrical Control and Communication	$ -	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	Glen Morrison Quarry
				DATE:	July 2024
	Action By	Account Code	Item Description		Assumptions / Notes:
700's	COMMON SERVICES:				
		71	Water Systems Removal	$ -	
		73	Building Ventilation and Heating Removals	$ -	
		75	Compressed Gas Services Removal (Excluding Fuel Gas)	$ -	
		77	Plant Operating Equipment Removals	$ -	
800's	GENERAL AND UNDISTRIBUTED:				
		82	Field Facilities and Decommissioning	$ 20,000	
		85	Administration Expenses	$ 193,500	
900's	SCHEDULES AND GENERAL DRAWINGS:				
		90	Drawings	$ 18,227	
			SUB-TOTAL (excluding contingency):	$ 3,606,467	
			CONTINGENCY ALLOWANCE FOR MARGIN OF ESTIMATING ERROR: 25%	$ 901,617	
			GRAND TOTAL:	$ 4,508,084	
			NOTE:		
			The Demolition Estimate is based on 2021 report, limited drawings, past experience and		
			consultation with an experienced contractor, no actual qoutes to complete		
			the Demolition work were obtained. The Environmental Remediation costs are based on the size		
			of the site, brownfield development, potential types and levels of contamination, without actual		
			field data. A Contingency Factor of 25% on the sub-total is included.		

Appendix B Detailed Decommissioning Opinion of Probable Cost

Thermal Generating Stations
Lingan
Point Tupper
Point Aconi
Trenton
Tuft's Cove

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
					1.23	Factor for Up-dating from July 2020 to July 2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	15,704,978	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	184,500	Costs associated with regulatory/potential Environmental Assessment support during demolition phase. No significant change from 2020 estimate; therefore, apply inflation factor.
			121	Phase 1 -Site Information Assessment	61,500	**2020:** A comprehensive Phase 1 ESA was completed by CBCL in 2018 in accordance with NSE Phase 1 Protocol (PRO-300); therefore, a full Phase 1 ESA is not required. Estimate $10,000 to review 2018 Phase 1 ESA, address any gaps, and incorporate findings into Phase II development. Estimate $40,000 for a HAZMAT assessment. **2024:** Previous conclusions remain valid. Cost updated to 2024 costs based on inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	30,750	**2020**: A comprehensive Phase 2 ESA was completed by CBCL in 2019 in accordance with NSE Phase 2 Protocol (PRO-400); therefore, a full Phase 2 ESA is not required. Assume a complete reconnaisance testing program will not be required and a historical review of previous investigations will be sufficient. Estimate $25,000 to review 2018 Phase 1 ESA, 2019 Phase 2 ESA, and any other reports of previous investigations, address any gaps, and incorporate findings into Phase 3 development. **2024:** Previous conclusions remain valid. Cost updated to 2024 costs based on inflation factor.
			123	Phase 3 - Detailed Testing Program	120,000	A detailed testing program has not been completed for the Lingan site. The 2021 SSRA concluded that soil metals exceedances do not pose a risk to human and ecological receptors, and groundwater metals exceedances do not pose a risk to marine aquatic receptors. However, one area of groundwater has higher metals exceedances and additional assessment was recommended. Further, surface water/sediment exceedances in Laffins Brook may pose unacceptable risks to aquatic receptors and additional sampling was recommended. Estimate 8 additional monitoring wells to further assess elevated GW metals concentrations, and sampling of existing MWs on site (45). Estimate 5 SW and 5 sediment samples along Laffins Brook, estimate 3 SW and 3 sediment samples from cooling water discharge channel and marine receptor. Estimate 10 sediment samples from the Ash Lagoon, 2 sediment samples from the coal pile runoff pond, and 2 sediment and SW samples from the pond on the west side of the LGS site. Assume all samples will be submitted for analysis of metals, PAHs, PHCs, VOCs, and PCBs based on previous investigations completed.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	50,000	The 2021 RA and RMP will need to be updated following review of the Phase I/II ESA and completion of the Phase III ESA. Assume $50,000 to revew previous assessments and update the RA and RMP.

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	246,000	Decommissioning plans for capping of remaining active containment cells of the LAMS site. The Ash Lagoon is reportedly unlined and will likely require excavation of contaminated sediment. Decommissioning plans for capping of remaining active areas of the Lingan generating station area including the coal and petcoke piles in the long-term storage areas, wastewater treatment plant holding pond, potential impacts in building footprint area, potential impacts near fuel ASTs, and transformer areas. The 2020 estimate did not include costs for widespread soil capping/soil removal based on results of the TGS SSRA. Since then, an SSRA was conducted at the LGS and concluded that metals impacts in soil do not pose a significant risk to ecological or human receptors. As such, it is assumed that costs associated with the preparation of specifications and tender documents would be similar to the 2020 estimate and an inflation factor was applied.
				Worker Safety and Health Monitoring	See Right	Air monitoring for VOC, PAH, silica, hydrocarbons, dust and asbestos will be required prior to and during decommissioning the plant for worker protection. As this task is not specific to site remediation issues, it is assumed costs associated with this task are covered under the relevant site decommissioning line items.
				Construction of On-Site Containment Facilities	See Right	Assume potentially small amounts of contaminated soil will be encountered during decommissioning and will require excavation/disposal (i.e., potential PHC impacts in undelineated tranformer spill in 2016). It is assumed that the LAMS site is still an active containment site and the existing containment cells at the LAMS site can accommodate contaminated soil and sediment encountered during the Phase 3 ESA or during decommissioning activities. No additional construction of containment facilities will be required.
				Handling of Wastewater and Surface Drainage	455,667	Existing WWTP would remain operational until both the LGS site and the LAMS site were capped in order to treat unoff from uncapped containment cells in the LAMS and runoff from the coal storage area at the LGS. Expect 1 year operation. Assume additional costs associated with surface drainage management such as silt fenching, oil booms in harbour, and diverting existing drainage pathways during construction/decommissioning activities. Apply inflation factor to 2020 estimate.
				Control of Fugitive Atmospheric Emissions	109,361	Existing air monitoring equipment would remain in place for 1 year. Additional costs assumed for dust suppression systems being used during coal pile excavation and cleaning of equipment. Air monitoring at the fence line with TSP (PM 2.5 and 10), VOC and PAHs over a one year period. No significant change from 2020 estimate; therefore, apply inflation factor.
				Removal and Disposal of Materials and Residues	1,100,000	Assume $200,000 for chemical residue removals from piping systems and disposal, and $800,000 for cleaning and removal of liquids in caustic tanks, water treatment systems and fuel systems, plus proper disposal. Added additional $100,000 to chemical removal from piping systems compared to Point Aconi since Lingan has a higher MW capacity and therefore more piping and related infrastructure. Costs increased compared to 2020 estimate due to cost associated with decommissioning the large HFO tank.

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
				Excavation of Contamminated Soils and Sediments	4,095,900	It is assumed that any potentially contaminated soil encountered in previously unassessed areas (i.e., building footrpints) that requires excavation will be disposed of in the existing active containment cells in the LAMS; therefore, there will no cost associated with disposal of contaminated soil and/or sediment and the only costs would be associated with the excavation and transport of the material to the LAMS containment cells. It is assumed that metals impacted surface soil will remain in place as the SSRA (2022) indicated minimal risk to human and ecological receptors. It is assumed that a small amount of PHC impacted material will require excavation and placement in the LAMS. A total of 15,000 m3 has been estimated. Since the ash lagoon and coal pile runoff ponds are reportedly unlined, the accumulated coal and ash sediment will need to be excavated and deposited into the existing ash containment cells in the LAMS. Assume the water in the ash lagoon and coal pile runoff pond will be drained/ pumped to the wastewater treatment plant to allow for excavator access to sediments. A sediment depth of 1m is assumed to exist in both the ash lagoon and coal pile runoff pond. It is assumed that all excavated material from both locations will be transported to the LAMS and spread across the existing area of the containment cells. A total volume of 151,000 m3 has been estimated. The containment cells will require capping following sediment deposition. No significant change from 2020 estimate; therefore, apply inflation factor.
				Reclamation Measures	8,142,600	The LAMS will require capping with an engineered cap following soil and sediment deposition. A total area requiring an engineered cap of approximately 168,000 m2 has been estimated. Engineered capping costs are based on NSPI supplied rates from the Abercrombie Ash Management Site (rates provided by NSPI in 2020). Capping measures will include fill material, grading, seeding, and siltation controls. Due to the lack of testing to date in the coal pile area, the potential risk to human and/or ecological receptors is unknown and it is assumed that a 0.3m cap of clean Class B gravel will be required here. This approach mitigates potential risk and is more economical than installing an engineered cap or excavating and disposing of the soil. Additional fill, grading and seeding will be required in areas where PHC and/or PHC-impacted soil was excavated. Additional fill, grading, seeding and siltation contols required in other areas of the site. No significant changes to the 2020 estimate; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	135,300	Assume additional sampling of 35 existing wells, twice during decommissioning activities. Assume 50 soil samples may be required during decommissioning in areas previously inaccessible (i.e., building footprints). Assume daily surface water samples for TDS analysis will be required in Laffins Brook. Costs associated with additional air sampling are covered under the Worker Health and Safety Monitoring and Control of Fugitive Atmospheric Emissions sections. No significant changes to the 2020 estimate; therefore, apply inflation factor.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	273,400	Environmental consulting, site coordination/supervision, Project Management issues, soil and water sampling during decommissioning and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessment(s) and RMP will need to be updated following decommissioning. No significant changes to the 2020 estimate; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	136,700	Time spent by NSPI or Consultant at meetings with NSECC during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No significant changes to the 2020 estimate; therefore, apply inflation factor.
				Long Term Monitoring	451,800	Cost for semi-annual groundwater monitoring from 20 select existing wells at LGS and LAMS area and associated long-term monitoring reporting. Assume groundwater monitoring will be conducted for 5 years at LGS and 10 years at LAMS (10 wells at each). Used same methodology as 2020 estimate, but updated with 2024 unit rates.
				Liability	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). No significant change to 2020 estimate, therefore, apply inflation factor.
				Future Controls of Land Use	50,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Assume $50,000 fence maintenance costs.
			13	**SITE ACCESS REMOVALS**	236,442	
			130	General		
			131	Access Roads and Road Bridges	36,453	
			132	Access Railways and Railway Bridges	91,133	
			133	Airports		
			134	Wharves and Mooring Facilities	108,855	
			15	**SITE SERVICES REMOVALS**	223,235	
			150	Site Services		
			153	Raw Water Supply	23,695	capping and removal of water line at main line
			154	Sewage Systems	23,695	same trench as water line removal
			155	Storm Water and Floor Drainage Systems	45,567	
			156	Retaining Walls, ,Fences, Gates, Railways	45,567	included all property boundries
			157	Miscellaneous Improvements in Yard Area	18,227	
			158	Lighting in Yard Area	18,227	a lot attached to main building structure
			159	**Sediment and Erosion Control**	48,259	**For Sediment & Erosion control of a four-unit plant**

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	11,592,923	
			210	Auxiliary Structures	112,904	For the removal of all mercury emissions control equipment and facilities.
			211	Powerhouse	5,468,004	Based on cladding removal, strategic equipment removal, then imploding complete building
			212	Turbine / Generator (including Foundations)	637,934	
			213	Stack (including CEM Structures)	911,334	Implossion
			214	Asbestos abatement for building siding	3,690,000	Lingan is essentially asbestos free with the exception of the siding which is Galbestos siding on the original buildings
			215	Miscellaneous Equipment Foundations	364,534	
			216	Water Treatment Plant Building	22,140	Extension to building for Hypochlorite ~ 40 x 60 single storey addition.
			217	**Conc. Foundation Removal**	386,072	including partial concrete crushing and backfill
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	648,703	
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)	91,133	
			222	Pumphouse (including Intake Structure if Integral)	109,360	
			223	Intake and Discharge Lines	109,360	removal of piping to power house
			224	Outfall Structures (and Restore Shore Line)	127,587	
			225	Recirculation System	18,227	piping removal to power house
			226	**Tidal work& Sed. & Erosion Contol**	193,036	For Tidal work& Sediment & Erosion Contol from a four unit Plant
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	433,082	
			230	Waste Water / Effluent Treatment System	95,096	Includes new waste water treatment plant since 2002
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)	136,700	inc. removal of tunnels
			232	Stockout Conveyors, Crushers, Sampler, etc.	55,473	Includes reclaim from new coal storage area
			233	Stacker	27,340	
			234	Reclaim System Conveyors, Crushers, etc.	45,567	
			235	Plant Conveyors, Trippers, etc.	27,340	
			236	Temporary Coal Handling Plant		
			237	Miscellaneous Coal Handling Buildings	45,567	
			238	Dispose of Remaining Fuel		scheduled s/d coal piles depleted

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			24	ASH HANDLING PLANT DECOMMISSIONING	45,567	
			240	General		
			241	Disposal System	45,567	inc.s dry ash system in power house only. Wet ash delivery pipework has been removed. Support poles still remain a
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		inc in line 91
			243	Open		
			26	AUXILIARY BUILDING REMOVAL	85,564	
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings	85,564	steel structure metal clad buildings
			265	Operators' Houses		inc in line 98
			266	Administration Buildings		inc in line 98
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	230,950	
			270	General		
			271	Oil Pipelines	60,000	
			272	Oil Storage Tanks	250,000	- HFO piping tank 140' diam tank. Tank cleaning covered in section 100
			272.1	-tank scrap value	-79,050	465 Ton @ 170/Ton
			273	Fuel Oil Drainage System (including Drain Tank)		
			274	Gas Pipeline Layout and Supports		
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	4,297,435	
			330	General		
			331	Boiler	4,127,927	
			332	Draft Plant (including Air & Gas and Magnesium Systems)	63,793	
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)	45,567	
			334	Soot Blowing System (when separate from Boiler Contract)	18,227	
			335	Air Preheaters (when separate from Boiler Contract)	13,670	
			336	Gas Recirculating System (when separate from Boiler Contract)	13,670	
			337	Chemical Cleaning System	14,581	
			338	Auxiliary Boiler and Accessories		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	111,138	
			340	Unit Instruments and Controls - General	44,455	No escalation
			341	Plant DCS and Boiler Control System	37,046	No escalation
			343	Burner Automation System	14,818	No escalation
			344	Instrumentation	11,855	No escalation
			348	Steam Measurement	2,964	No escalation
			35	FUEL HANDLING SYSTEMS REMOVALS	364,534	
			350	General	18,227	
			351	Station Fuel Oil System		
			352	Unit Fuel Oil System	14,581	
			353	Unit Coal Handling	227,834	
			354	Station Coal Handling (Including Coal Sampling)	72,907	
			355	Limestone Handling System		
			356	Fuel Oil System - piping	18,227	Cleaning covered in Section 100. Tank demo in section 27
			357	Light Oil System	9,113	
			358	Fuel Oil Additive System	3,645	
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	464,780	
			360	General		
			363	Boiler Vents, Drains and Blowdown System	72,907	
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)	91,133	
			365	Chemical Feed System	27,340	
			366	Boiler Water Storage & Transfer System (could be part of System 367)	164,040	inc. removal of storage tanks during demolition.
			367	Reserve Feedwater System	72,907	
			368	Auxiliary Steam System	18,227	
			369	Coal Mill Inerting System (Steam and CO2)	18,227	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	209,211	New sewage treatment plant since 2002 included
			370	General	63,397	New water water treatment plant could be removed from the site and rebuilt on other NSPI site. Cost to take down, r
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)	18,227	inc. piping from pump house to lagoon
			372	Station Ash Handling System	27,340	
			373	Waste Water / Effluent Treatment System (Mechanical)	18,227	
			374	Pretreatment and Demineralizer Plant (including Chemicals)	36,453	chemicals inc in remediation section
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)	45,567	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			38	ENVIRONMENTAL SYSTEMS REMOVALS	14,514	
			380	Mercury Emissions Control Facilities	7,257	New mercury emissions control equipment since 2007
			385	Activated Carbon Handling and Storage System	7,257	
			386	Baghouse		
			387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	922,103	
			410	General	193,036	Account for complicated dis-assembly of turbines and generators, not contemplated in 2002.
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	364,534	all o/h cranes to remian active until demolition contractor no longer requires them
			412	Generator and Auxiliaries	182,267	
			413	Turbine Plant Piping System (when separate from Turbine Contract)	182,267	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	173,153	
			420	General	9,113	
			421	Condensers and Auxiliaries	45,567	
			422	Circulating Water System (Screens, Pumps, Piping and Valves)	91,133	O/H cranes to remain active until no longer required
			426	Seawater Treatment Systems (Chlorination System)	27,340	building demolition only, (Chlorination system already removed)
			43	FEEDWATER HEATING SYSTEM REMOVALS	233,302	
			431	High Pressure Feedwater System	72,907	
			432	Bled Steam and Heater Drains/Vents System	54,680	
			433	Low Pressure Feedwater System	91,133	
			434	Process Steam Piping	14,581	
			44	TURBO-GENERATOR CONTROLS REMOVAL	69,261	
			440	Turbine Instruments and Controls - General	54,680	
			441	Turbine Generator Automatic Run-up and Loading (when separate)	14,581	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	109,360	
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment	27,340	
			508	Underground Conductors		
			509	Underground Conduit and Subways	45,567	
			510	Lighting Fixtures		
			511	Services	36,453	
			512	Metering		
			513	Transformers (May Contain PCB's)		no PCB,s in transformers (all equip tested and tagged)
			56	ELECTRICAL POWER SYSTEMS REMOVAL	169,508	
			560	General -Electrical (including Junction and Terminal Boxes)	91,133	includes all disconnections
			561	Medium Voltage Systems (4 kV to 15 kV)	18,227	
			562	Low Voltage Systems (480 V to 600 V)	18,227	
			563	120 Volt Systems and Supplies	9,113	
			564	Continuous Power Systems	9,113	
			567	Cathodic Protection System		
			568	Generator Output System	23,695	
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
				(IF NOT COVERED ELSEWHERE)		
			570	General		
			571	Lighting		
			572	Grounding (All Buildings, Tanks and Stacks)		
			573	Cable Tray and Conduit		
			574	Control Cable Systems		
			575	Power Cable Systems		

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			58	ELECTRICAL CONTROL AND COMMUNICATION	46,613	
			580	General Electrical Controls	19,273	during demolition
			581	Communications	7,291	
			582	Supervisory and Telemetering System (SCADA)	3,645	
			583	Fire detection and Safety Systems (When not part of DCS System 341)	3,645	
			584	Relaying, Metering, Control and Recording	5,468	
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)	3,645	
			586	Time Standards	3,645	
			700's	COMMON SERVICES		
			71	WATER SYSTEMS REMOVAL	212,290	
			710	General		
			711	Common / Domestic Water System		
			712	Auxiliary Circulating Water System (including Air Venting System)	54,680	
			714	Fire Fighting System	75,590	
			715	Plumbing System (including Roof Drains)	36,453	
			717	General Service Cooling Water System	45,567	
			73	BUILDING VENTILATION AND HEATING REMOVALS	164,040	
			730	General	9,113	
			731	Plant Ventilation and Air Conditioning Systems	9,113	
			732	Powerhouse Heating Systems (Steam Heating)	136,700	
			733	Water Treatment Plant Heating System (when separate from main Plant Building)		
			734	District Heating / Cooling System	9,113	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	89,311	
			750	General	9,113	
			751	Plant Service Air System	18,227	
			752	Nitrogen System	12,759	
			753	Hydrogen System (when separate from Turbine/Generator Contract)	27,340	
			754	Instrument Air System	12,759	
			757	Oxygen and Acetylene System	9,113	

SITE DECOMMISSIONING ESTIMATE SUMMARY FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LINGAN GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			77	PLANT OPERATING EQUIPMENT REMOVALS	32,897	
			770	Environmental - Monitoring Equipment	7,380	
			771	Maintenance Equipment	18,227	
			772	Vacuum Cleaning System	7,291	
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	136,700	
			825	Demolition Contractor Facilities	45,567	
			828	Decommissioning Costs	91,133	
			85	ADMINISTRATION EXPENSES	1,676,855	
			850	Demolition Studies		covered above
			851	Consultant Service	182,267	Demo plan reviews, monitoring reviews, permitting reviews
			852	Field Supervision	1,275,868	Includes trailers trucks etc.
			853	Head Office Engineering - Salaries and Expenses	109,360	NSPI involvement
			856	Environmental Engineering Cost - Salaries and Expenses	109,360	to deal with changes to procedures and plan
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	44,455	
			900	Final Site General Arrangement Drawing	44,455	No escalation (survey, site verification, as-built general arrangement drawings)

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	11,989,017	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	232,360	Costs associated with overall planning, permitting, coordinating with regulators, coordinating with NSPI etc. Assume no change to 2020 estimate; apply inflation factor.
			121	Phase 1 -Site Information Assessment	55,350	2020: A comprehensive Phase 1 ESA was completed by CBCL in 2018 in accordance with NSE Phase 1 Protocol (PRO-300); therefore, a full Phase 1 is not required. Estimate $10,000 to review 2018 Phase 1 ESA, address any gaps, and incorporate findings into Phase II development. A Hazmat survey may cost $35,000. A significant portion of the asbestos survey has been completed. 2024: Previous conclusions remain valid. Cost updated to 2024 costs based on inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	160,000	No Phase II has been completed yet for the POA site. Currently, 6 MWs exist on the generating station site; 37 MWs exist at CFB residue management area. Expect additional MWs, TPs, surface soil samples, sediment samples and surface water samples will be required around key areas at the POA and the CFB area (building footprints, 500,000L fuel oil AST and pumphouse, diesel ASTs, tranformer areas, switchyard, coal and petcoke storage, limestone storage, chemical storage area, sewage lagoons, wastewater treatment plant and lagoon, heavy equipment garage, contractor building (building 13), along east boundary with former Prince Mine site, near the oil/water separator, coal pile runoff pond, treatment ponds in the CFB area, leachate collection tanks, Hayley's Pond, drainage ditch from CFB area to ocean). At the POA site, estimate 5 new monitoring wells (MWs) with associated soil sampling, 20 test pits (TPs), 25 surface soil (SS) samples, 2 sediment and surface water (SW) samples from the drainage ditch leading to the marine environment, and 2 sediment and SW samples from the marine envirommment, along with sampling of the 6 existing monitoring wells. Sample analysis will consist of metals, PHCs, PAHs, VOCs and PCBs at the POA site. At the CFB site, estimate 5 MWs with associated soil sampling, 3 sediment samples and 1 SW samples from Pond 7B, 3 sediment samples and 1 SW sample from Pond 2, 3 sediment and 3 SW samples from Hayley's Pond for analysis of metals, PHCs, PAHs, VOCs, and PCBs. Used same methodology as 2020 estimate, but updated with 2024 unit rates.
			123	Phase 3 - Detailed Testing Program	140,000	No Phase II has been completed for the POA site. Detailed testing of the site including sampling of existing MWs, plus an estimated 10 additional MWs, 15 TPs, 20 SS samples, 10 SW samples and 10 sediment samples across the POA site and CFB site for analysis of metals, PAHs, PHCs, VOCs and PCBs. Estimate includes effort to review Phase I/II ESAs, and effort for Phase III reporting. Used same methodology as 2020 estimate, but updated with 2024 unit rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	159,900	**2020:** A risk assessment will need to be developed to determine human health and ecological risks based on the contaminants of concern identified in the Phase II and Phase III ESAs. A robust Human Health and Ecological Risk Assessment (HHERA) will need to be completed that incorporates freshwater, marine and terrestrial receptors. Additional sampling may be required to supplement the detailed testing program to reduce uncertainties and inform risk. Assume $80,000 for risk assessment related to marine receptors, and $50,000 for risk assessment related to freshwater and terrestrial receptors. **2024:** Previous conclusions remain valid. Cost updated to 2024 costs based on inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	100,000	Decommissioning plans/specifications for capping of remaining active areas of the CFB residue management area including active cells and treatment ponds 7A/7B. Decommissioning plans for capping of remaining active areas of the POA generating station including coal and petcoke piles, limestone pile, coal pile run-off pond, wastewater treatment lagoon, sewage lagoon, potential impacts in building footprint area, potential impacts near fuel ASTs, transformer area. SSRA's completed at the LGS and TGS found that metals impacts in surficial soils do not pose a significant risk to ecological or human receptors; therefore, widespread soil removal and/or widespread capping is likely unneccessary at the POA site since the impacts likely to be encountered in future assessment work will be similar to those encountered at the LGS and TGS. A specification package for the capping of CFB residue management Cell 4 has already been prepared. Therefore, assume that costs associated with the preparation of specifications and tender documents related to soil removal, construction of containment cells, and widespread capping will be reduced compared to 2020 estimate. Assume same cost as in 2020, without inflation factor.
				Worker Safety and Health Monitoring	See Right	Air monitoring for VOC, PAH, silica, hydrocarbons, dust and asbestos will be required prior to and during decommissioning the plant for worker protection. As this task is not specific to site remediation issues, it is assumed costs associated with this task are covered under the relevant site decommissioning line items.
				Construction of On-Site Containment Facilities	See Right	Assume potentially small amounts of contaminated soil will be encountered during decommissioning and will require excavation/disposal. During the June 2020 site visit, it was noted that a new containment cell (Cell 5) was being constructed; therefore, it is assumed that containment Cells 4A/4B and 4 at the CFB Residue Management Area can accommodate contaminated soil and sediment encountered during the Phase II and Phase III ESAs, or future decommissioning activities. No additional construction of of containment facilities will be required.
				Handling of Wastewater and Surface Drainage	398,633	Existing WWTP would remain operational until both the generating station site and the CFB Residue Area were capped and graded to treat leachate from the CFB Residue Area containment cells and runoff from the generating station site. Expect 1 year operation. Expect minimal runoff issues because the site already has a good surface water collection system. Assume minimal additional costs associated with surface drainage management such as silt fencing, oil booms in harbour, and diverting existing drainage pathways during construction /decommissioning activities since the site already had a good surface water collection system. The limestone area is in good condition to balance potential runoff pH. No significant changes to 2020 estimate, therefore, apply inflation factor.
				Control of Fugitive Atmospheric Emissions	72,907	Existing air monitoring equipment would remain in place for 1 year. Additional costs assumed for dust suppression systems being used during coal pile excavation and cleaning of equipment. Air monitoring at the fence line with TSP (PM 2.5 and 10), VOC and PAH over a one year period. No significant change from 2020 estimate; therefore, apply inflation factor.
				Removal and Disposal of Materials and Residues	246,000	Costs associated with chemical residue removals from piping systems and disposal, and for cleaning and removal of liquids in caustic tanks, water treatment systems and fuel systems, plus proper disposal. No significant change from 2020; therefore, apply inflation factor.
				Excavation of Contamminated Soils and Sediments	369,000	It is assumed that any potentially contaminated soil encountered that requries excavation will be disposed of in the existing active containment cells in the CFB Residue Management Area; therefore, there will no cost associated with disposal of contaminated soil and/or sediment and the only costs would be associated with the excavation and transport of the material to the CFB containment cell. Estimate of contaminated soil requiring excavation (15,000 m3 assumed) was based on amount of hydrocarbon impacted soil encountered at the TGS and scaled according to the relative sizes of each facility. No significant change to 2020 estimate; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
				Reclamation Measures	8,954,400	An engineered cap will be required on active containment cells 4a, 4b and 5 following deposition of any contaminated soil encountered during Phase 2 and 3 ESAs and decommissioning activities, and also on the lined Pond 7A. Engineered cap costs are based on NSPI supplied rates from the Abercrombie Ash Management Site. Assumed area for an engineered cap is 176,000m2. Due to the lack of testing to date in the coal/petcoke laydown area, the potential risk is unknown and it is assumed that a 0.3m cap of clean Class B gravel will be required in this area. This approach mitigates potential risk and is more economical than installing an engineered cap or excavating and disposing of the soil offsite. Additional fill, grading and seeding will be required in areas where PHC and/or PHC-impacted soil was excavated. Additional fill, grading, seeding and siltation contols required in other areas of the site. No significant change to 2020 estimate; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	130,000	Assume additional sampling of 35 existing wells, twice during decommissioning activities. Assume 40 soil samples may be required during decommissioning in areas previously inaccessible (i.e., building footprints). Assume daily surface water samples for TDS will be required at the surface water body running through the site and discharging into the Gulf of St. Lawrence. Costs associated with additional air sampling are covered under the Worker Health and Safety Monitoring and Control of Fugitive Atmospheric Emissions sections. Used same methodology as 2020 estimate, but updated with 2024 unit rates.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	182,267	Environmental consulting, site coordination/supervision, Project Management issues, soil and water sampling during decommissioning and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessments may need to be updated following decommissioning. A Risk Management plan will need to be developed for the site. No significant change from 2020; therefore, apply inflation factor.
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	136,700	Time spent by NSPI or Consultant at meetings with NSE during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No significant change from 2020 estimate; therefore, apply an inflation factor.
				Long Term Monitoring	540,000	Cost for semi-annual groundwater monitoring from 30 existing wells at POA and the CFB Residue Management Area and associated long-term monitoring reporting. Assume 5 year long-term monitoring program at POA and 10 years monitoring program at CFB Residue Management Area (15 monitoring wells at each). Used same methodology as 2020 estimate, but updated with 2024 unit rates.
				Liability	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). No significant change to 2020 estimate, therefore, apply inflation factor.
				Future Controls of Land Use	50,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Assume $50,000 fence maintenance costs.
			13	**SITE ACCESS REMOVALS**	**58,224**	
			130	General		
			131	Access Roads and Road Bridges	36,453	
			132	Access Railways and Railway Bridges		
			133	Airports		
			134	Wharves and Mooring Facilities		
			135	**Sediment and Erosion Control**	21,771	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			15	**SITE SERVICES REMOVALS**	191,212	
			150	Site Services		
			153	Raw Water Supply	36,453	
			154	Sewage Systems	36,453	
			155	Storm Water and Floor Drainage Systems	36,453	
			156	Retaining Walls, ,Fences, Gates, Railways	18,227	
			157	Miscellaneous Improvements in Yard Area	9,113	
			158	Lighting in Yard Area	18,227	
			159	**Sediment and Erosion Control**	36,285	
200's	**BUILDINGS AND STRUCTURES:**					
			21	**POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS**	4,644,760	
			210	Auxiliary Structures	9,225	
			211	Powerhouse	3,189,669	
			212	Turbine / Generator (including Foundations)	145,813	
			213	Stack (including CEM Structures)	455,667	by implosion fill used as backfill for building footprint
			214	Asbestos abatement	615,000	$0.5M for asbestos that has not been identified (continued use of asbestos in some materials after 1994)
			215	Miscellaneous Equipment Foundations	91,133	
			216	Water Treatment Plant Building	22,140	
			217	**Conc. Foundation Removal**	116,112	
			22	**CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE**	603,810	
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)	318,967	Concrete plug each end of 1K tunnel
			222	Pumphouse (including Intake Structure if Integral)	91,133	Concrete disposal in vertical shaft capped with fill
			223	Intake and Discharge Lines		
			224	Outfall Structures (and Restore Shore Line)	91,133	inc shoreline repair with site fill from tunnel const.
			225	Recirculation System	54,680	
			226	**Tidal work& Sed. & Erosion Contol**	47,896	For Tidal work& Sediment & Erosion Contol
			23	**COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE**	345,503	
			230	Waste Water / Effluent Treatment System	23,695	
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)	127,587	including coal tunnels and buildings
			232	Stockout Conveyors, Crushers, Sampler, etc.	36,453	
			233	Stacker	32,808	
			234	Reclaim System Conveyors, Crushers, etc.	36,453	
			235	Plant Conveyors, Trippers, etc.	27,340	
			236	Temporary Coal Handling Plant	15,600	Covered storage building
			237	Miscellaneous Coal Handling Buildings	45,567	Rubber building for removal inc concrete foundation
			238	Dispose of Remaining Fuel		planned s/d piles would be depleted

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			24	ASH HANDLING PLANT DECOMMISSIONING	136,700	
			240	General		
			241	Disposal System	136,700	ash silo demolition
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		
			243	Open		removal and demolition of concrete slab
			26	AUXILIARY BUILDING REMOVAL	189,524	
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings	182,267	steel structure and metal clad siding/ concrete foundations
			265	Operators' Houses		included in line 211
			266	Administration Buildings		
			267	New Buildings Since 2007	7,257	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	81,953	
			270	General		
			271	Oil Pipelines	12,759	
			272	Oil Storage Tanks	54,680	Including concrete containment areas.
			273	Fuel Oil Drainage System (including Drain Tank)		
			274	Gas Pipeline Layout and Supports		
			275	Dyke/ Containment Berm removal	14,514	Dyke/ Containment Berm removal around fuel tanks
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	1,188,380	
			330	General		
			331	Boiler	1,093,601	
			332	Draft Plant (including Air & Gas and Magnesium Systems)	21,872	
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)	45,567	
			334	Soot Blowing System (when separate from Boiler Contract)	18,227	
			335	Air Preheaters (when separate from Boiler Contract)	9,113	
			336	Gas Recirculating System (when separate from Boiler Contract)	9,113	
			337	Chemical Cleaning System	9,113	
			338	Auxiliary Boiler and Accessories		
			339	Due to Blg. Height & boiler Suspension	145,140	Building Height & Boiler Type and its Suspension

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

LOCATION: **POINT ACONI GENERATING STATION**

DATE: **1-Jul-24**

Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
34	**BOILER INSTRUMENTS AND CONTROL REMOVALS**	**34,631**	
340	Unit Instruments and Controls - General	9,113	
341	Plant DCS and Boiler Control System	9,113	
343	Burner Automation System	9,113	
344	Instrumentation	7,291	
348	Steam Measurement		
35	**FUEL HANDLING SYSTEMS REMOVALS**	**244,920**	
350	General		
351	Station Fuel Oil System		
352	Unit Fuel Oil System		
353	Unit Coal Handling	182,267	removal of coal bunkers during powerhouse demolition
354	Station Coal Handling (Including Coal Sampling)	36,453	
355	Limestone Handling System	6,150	Limestone air heater fuel tank. Other costs mostly shared with coal system
356	Diesel Fuel Oil System		
357	Light Oil System	14,581	
358	Fuel Oil Additive System	5,468	
359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
36	**BOILER STEAM AND WATER SYSTEMS REMOVALS**	**205,961**	
360	General		
363	Boiler Vents, Drains and Blowdown System	47,389	
364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)	38,276	
365	Chemical Feed System		
366	Boiler Water Storage & Transfer System (could be part of System 367)	63,793	
367	Reserve Feedwater System	32,808	
368	Auxiliary Steam System	7,291	
369	Coal Mill Inerting System (Steam and CO2)	16,404	
37	**ASH AND WATER TREATMENT SYSTEMS REMOVALS**	**145,813**	
370	General		
371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)	21,872	
372	Station Ash Handling System	36,453	
373	Waste Water / Effluent Treatment System (Mechanical)	36,453	
374	Pretreatment and Demineralizer Plant (including Chemicals)	18,227	chemicals included in remediation section
375	Condensate Polishing (L.P. Feedwater) (including Chemicals)	32,808	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			38	ENVIRONMENTAL SYSTEMS REMOVALS		
			380	FGD System (Flue Gas Desulfurisation) (Point Aconi only)		
			385	Limestone Handling and Storage System		
			386	Gypsum Handling and Storage (on-site)		
			387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	321,296	
			410	General	47,896	Add 100K*.33 due to extent of dismantling work
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	127,587	
			412	Generator and Auxiliaries	91,133	
			413	Turbine Plant Piping System (when separate from Turbine Contract)	54,680	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	127,587	
			420	General		
			421	Condensers and Auxiliaries	27,340	
			422	Circulating Water System (Screens, Pumps, Piping and Valves)	72,907	
			426	Seawater Treatment Systems (Chlorination System)	27,340	Building only. Chlorination equipment already removed.
			43	FEEDWATER HEATING SYSTEM REMOVALS	36,453	
			431	High Pressure Feedwater System	9,113	
			432	Bled Steam and Heater Drains/Vents System	9,113	
			433	Low Pressure Feedwater System	9,113	
			434	Process Steam Piping	9,113	
			44	TURBO-GENERATOR CONTROLS REMOVAL	45,567	
			440	Turbine Instruments and Controls - General	36,453	
			441	Turbine Generator Automatic Run-up and Loading (when separate)	9,113	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	72,907	
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment	18,227	
			508	Underground Conductors		
			509	Underground Conduit and Subways		all within the building foot print
			510	Lighting Fixtures		
			511	Services	54,680	
			512	Metering		
			513	Transformers (May Contain PCB's)		no PCB transformers onsite (equipment all certified)
			56	ELECTRICAL POWER SYSTEMS REMOVAL	127,587	
			560	General -Electrical (including Junction and Terminal Boxes)	54,680	
			561	Medium Voltage Systems (4 kV to 15 kV)	18,227	
			562	Low Voltage Systems (480 V to 600 V)	18,227	
			563	120 Volt Systems and Supplies	9,113	
			564	Continuous Power Systems	9,113	
			567	Cathodic Protection System		
			568	Generator Output System	18,227	
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
				(IF NOT COVERED ELSEWHERE)		
			570	General		
			571	Lighting		
			572	Grounding (All Buildings, Tanks and Stacks)		
			573	Cable Tray and Conduit		
			574	Control Cable Systems		
			575	Power Cable Systems		
			58	ELECTRICAL CONTROL AND COMMUNICATION	38,789	
			580	General Electrical Controls	14,547	
			581	Communications	4,557	
			582	Supervisory and Telemetering System (SCADA)	2,734	
			583	Fire detection and Safety Systems (When not part of DCS System 341)	3,645	
			584	Relaying, Metering, Control and Recording	4,557	
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)	3,281	
			586	Time Standards	5,468	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			700's	COMMON SERVICES		
			71	WATER SYSTEMS REMOVAL	127,810	
			710	General		
			711	Common / Domestic Water System		
			712	Auxiliary Circulating Water System (including Air Venting System)	36,453	
			714	Fire Fighting System	45,790	including turbine deluge system
			715	Plumbing System (including Roof Drains)		
			717	General Service Cooling Water System	45,567	
			73	BUILDING VENTILATION AND HEATING REMOVALS	38,276	
			730	General		
			731	Plant Ventilation and Air Conditioning Systems	6,379	
			732	Powerhouse Heating Systems (Steam Heating)	27,340	
			733	Water Treatment Plant Heating System (when separate from main Plant Building)		
			734	District Heating / Cooling System	4,557	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	30,985	
			750	General		
			751	Plant Service Air System	9,113	
			752	Nitrogen System	5,468	
			753	Hydrogen System (when separate from Turbine/Generator Contract)	5,468	
			754	Instrument Air System	5,468	
			757	Oxygen and Acetylene System	5,468	
			77	PLANT OPERATING EQUIPMENT REMOVALS	17,997	
			770	Environmental - Monitoring Equipment	6,150	One CEMS (Continuous emissions monitoring systems) added. Small concrete block enclosure for equipment.
			771	Maintenance Equipment	7,291	
			772	Vacuum Cleaning System	4,557	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT ACONI GENERATING STATION
					DATE:	1-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	127,587	
			825	Demolition Contractor Facilities	36,453	
			828	Decommissioning Costs	91,133	
			85	ADMINISTRATION EXPENSES	874,544	
			850	Demolition Studies		covered above
			851	Consultant Service	145,813	
			852	Field Supervision	546,800	Includes trailers trucks etc.
			853	Head Office Engineering - Salaries and Expenses	90,965	NSPI involvement
			856	Environmental Engineering Cost - Salaries and Expenses	90,965	to deal with changes to procedures and plan
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	44,455	
			900	Final Site General Arrangement Drawing	44,455	Inclusing survey, asbuilt verification and drawings

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	7,000,625	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	246,537	Costs associated with regulatory/potential Environmental Assessment support during demolition phase. No significant change from 2020 estimate; therefore, apply inflation factor.
			121	Phase 1 -Site Information Assessment	25,830	**2020:** A comprehensive Phase 1 ESA was completed by EXP in 2017 in accordance with NSE Phase 1 Protocol (PRO-300); therefore, a full Phase 1 is not required. Estimate $10,000 to review 2017 Phase 1 ESA, address any gaps, and incorporate findings into Phase 2 development. A significant portion of the asbestos survey has been completed and the majority of asbestos identified and removed from site (as of 2010). An additional Hazmat survey may cost $10,000. **2024:** No significant change since 2020; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	150,000	A comprehensive Phase 2 ESA was completed by EXP in 2017 at the Bear Head Ash Management Site (BAMS) in accordance with NSE Phase 2 Protocol (PRO-400), as well as addiitional sediment and surface water investigations in 2017, 2018, 2021, and 2022, an SLRA, a DQRA, a RAP, and a RMP. The RAP/RMP completed by CBCL in 2021 did not recommend any additional assessment or remediation at the BAMS . As such, a Phase 2 assessment at the BAMS is not required and no costs assumed for this portion of the site. A Phase 2 ESA has not been completed for the Point Tupper Generating Station (PTGS) site. It is reported that 3 monitoring wells (MWs) currently exist on the PTGS site. Estimate 15 new MWs, 20 test pits (TP), 20 suface soil (SS) samples, 3 surface water (SW) and 5 sediment samples will be required around key areas at the PTGS (building footprint, outside Bunker C tank bermed areas and near the pump station, near other exterior ASTs, near the former decommissioned coal pond, near the 3 O/W separators, sanitary treatment ponds, wastewater settling ponds, along the rail line, etc.). Assume all samples will be submitted for analysis of metals, PAHs, PHCs, VOCs, and PCBs based on previous investigations completed at NSPI's other thermal generating stations (Lingan, Trenton). Used same methodology as 2020 estimate, but updated with 2024 unit rates.
			123	Phase 3 - Detailed Testing Program	130,000	Multiple assessments of SW and sediment quality at the BAMS have been completed and a RMP developed to maange risks associated with these media. As such, additional SW and sediment monitoring is not required at the BAMS. There is an ongoing bi-annual groundwater monitoring program at the BAMS which did not indicate significant GW impacts; therefore only a minimal GW assessment required. Assume sampling of the 15 existing MWs on site and installaltion of an estimated 4 new MWs. Assume all samples will be submitted for analysis of metals, PAHs, PHCs and VOCs. Detailed assessment will be required at the PTGS site. Estimate 5 new MWs, 10 TPs, 15 SS samples, 3 SW, and 5 sediment samples (including marine sediment) and sampling of existing wells on site for analysis of metals, PHCs, PAHs, VOCs and PCBs. Used same methodology as 2020 estimate, but updated with 2024 unit rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	140,000	An SLRA, DQRA, and a RMP has been developed for the BAMS site. These documents will need to be reviewed/updated following completion of the Phase III ESA. Assume $40,000 to review previous assessments and update the RAs and RMP. A risk assessment at the PTGS will need to be developed to determine human health and ecological risks based on the contaminants of concern identified in the Phase II and Phase III ESAs. Assume $100,000 for risk assessments to human and ecological receptors (freshwater and marine), including additional sampling that may be required to reduce uncertainties and inform risk.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	91,133	Decommissioning plans for capping of remaining active containment cells of the BAMS site. Also includes decommissioning plans for the capping of remaining active areas of the PTGS site, including the wastewater treatment settling ponds, sanitary treatment ponds, the Bunker C bermed containment area, potential impacts in building footprint area, potential impacts near fuel ASTs, transformer areas, and possibly areas of the PTGS site without asphalt or concrete cover if widepsread surface soil impacts are identified during the detailed testing program and are determined to pose a risk to human or ecological receptors (will be determined during the Risk Assessment Phase). No significant change since 2020; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	**See Right**	Air monitoring for VOC, PAH, silica, hydrocarbons, dust and asbestos will be required prior to and during decommissioning the plant for worker protection. As this task is not specific to site remediation issues, it is assumed costs associated with this task are covered under the relevant site decommissioning line items.
				Construction of On-Site Containment Facilities	**See Right**	Assume potentially small amounts of PHC-contaminated soil will be encountered during decommissioning and will require excavation/disposal. A 2023 study by Gemtec indicated that there are still active containment cells with capacity for additional material at the BAMS; therefore, it is assumed that the BAMS area can accommodate PHC-contaminated soil and sediment encountered during the Phase II and Phase III ESAs, or future decommissioning activities*. There is potential for PCB-impacted soil in the transformer area; however, it is likely that this material, if encountered, will require excavation and offsite disposal. Therefore, no additional construction of containment facilities will be required and there will be a very significant reduction in liability associated with this line item compared to 2010. *Note, NSPI are not the current landowners and that could lead to the need for offsite disposal.
				Handling of Wastewater and Surface Drainage	79,246	It is assumed that the WWTP will not remain operational during decommissioning activities. The majority of wastewater treated at the WWTP is spent water from the steam generation process. The majority of the runoff from the PTMT coal pile is sufficiently treated in the two settling ponds on the south of the PTMT site to meet guidelines for discharge to the Strait of Canso and does not require treatment at the WWTP. It is assumed that the existing coal pile at the PTMT will be depleted to grade prior to site decommissioning; therefore, it is anticipated that any runoff generated in the previous coal storage area will be sufficiently treated by the two settling ponds prior to discharge to the Strait of Canso. Assume additional costs associated with ditching, siltation controls and water quality testing will cost approximately $50,000 during 1 year site decommissioning. No significant change since 2020; therefore, apply inflation factor.
				Control of Fugitive Atmospheric Emissions	237,739	Existing air monitoring equipment would remain in place for 1 year. Additional costs assumed for dust suppression systems being used during coal pile excavation and cleaning of equipment. Air monitoring at the fence line with TSP (PM 2.5 and 10), VOC and PAHs over a one year period. No significant change from previous estimates; therefore, apply inflation factor.
				Removal and Disposal of Materials and Residues	1,196,232	Costs associated with chemical residue removals from piping systems and disposal, and for cleaning and removal of liquids in caustic tanks, water treatment systems and fuel systems, plus proper disposal. There is an increase in cost compared to the 2020 estimate due to decommissioning of the large HFO tank. Inflation factor applied to 2020 estimate, plus an additional $800,000 for decommissioning the HFO tank.
				Excavation of Contamminated Soils and Sediments	800,730	Based on observations from previous site visits and previous assessments, there was a small amount of staining noted outside the concrete bermed transformer area, indicating a potential for PCB impacted soils outside the containment area. Since the BAMS containment cells are reportedly unlined, it is likely that any PCB impacted soil encountered would require excavation and offsite disposal. It is assumed that the total amount of PCB-impacted soil would not be extensive (50 m3 assumed). Estimate based on PCB-impacted soil quotes from previous Stantec projects (requires transport to Quebec for disposal). Assume potentially small amounts of PHC-impacted soil will be encountered during decommissioning (i.e., building footprints, around exterior ASTs, etc.) and will require excavation/disposal. Based on a 2023 capacity study by Gemtec, it is assumed that the existing containment cells at the BAMS site can accomodate contaminated PHC impacted soil and sediment encountered during the Phase III ESA or during decommissioning activities prior to capping. Estimated PHC-impacted soil volumes (assumed at 10,000 m3) based on previous assessments at the Trenton Generating Station (TGS), which is similar in size and has very similar operations to the PTGS. No significant change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
				Reclamation Measures	2,940,000	An engineered cap will be required in any active containment cells at the BAMS site following potential deposition of contaminated soil encountered during Phase 2 and 3 ESAs and decommissioning activities. Engineered capping costs are based on NSPI supplied rates from the Abercrombie Ash Management Site, and were inflated to adjust them to 2023 costs. Estimates of areas requiring capping were determined using Google Maps surface area measurement feature, and are 65,000 m2 (a reduction from 2020 estimates as some of the BAMS area is now vegetated). It was assumed that any non-vegetated areas of the BAMS site would require an engineered cap. Additional fill, grading and seeding will be required in areas where PHC and/or PHC-impacted soil was excavated. Additional fill, grading, seeding and siltation contols required in other areas of the site.
				In-Program Contaminant Monitoring	198,116	Assume additional sampling of existing wells, twice during decommissioning activities. Assume 35 soil samples may be required during decommissioning in areas previously inaccessible (i.e., building footprints). Assume daily surface water samples for TDS analysis will be required at the BAMS final discharge watercourse. Costs associated with additional air sampling are covered under the Worker Health and Safety Monitoring and Control of Fugitive Atmospheric Emissions sections. No significant change since 2020 estimate; therefore, apply inflation factor.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	182,267	Environmental consulting, site coordination/supervision, Project Management issues, soil and water sampling during decommissioning and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessment(s) and RMP at the BAMS will need to be updated following decommissioning. No significant changes to the 2020 estimate; therefore, apply inflation factor.
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	63,793	Time spent by NSPI or Consultant at meetings with NSECC during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No significant changes to the 2020 estimate; therefore, apply inflation factor.
				Long Term Monitoring	369,000	Cost for semi-annual groundwater monitoring from 15 existing wells and associated long-term monitoring reporting. Assume 5 year long-term monitoring program at PTGS and 10 years at Bear Head Ash Management. No significant change to 2020 estimate; therefore, apply inflation factor.
				Liability	100,000	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). Recent determination that there may be off-site impacts at Bear Head results in an increase of the liability estimate.
				Future Controls of Land Use	50,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Assume $50,000 fence maintenance costs.
			13	**SITE ACCESS REMOVALS**	**240,491**	
			130	General		
			131	Access Roads and Road Bridges	36,453	
			132	Access Railways and Railway Bridges	182,267	
			133	Airports		
			134	Wharves and Mooring Facilities		
			135	Sediment and Erosion Control	21,771	
			15	**SITE SERVICES REMOVALS**	**196,680**	
			150	Site Services		
			153	Raw Water Supply	36,453	
			154	Sewage Systems	36,453	
			155	Storm Water and Floor Drainage Systems	36,453	
			156	Retaining Walls, ,Fences, Gates, Railways	32,808	
			157	Miscellaneous Improvements in Yard Area		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			158	Lighting in Yard Area	18,227	
			159	**Sediment and Erosion Control**	36,285	
200's	BUILDINGS AND STRUCTURES:					
			21	**POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS**	**10,439,680**	
			210	Auxiliary Structures		
			211	Powerhouse	4,192,137	
			212	Turbine / Generator (including Foundations)	546,800	supported concrete structure 6 to 8 ft thick
			213	Stack (including CEM Structures)	546,800	by implosion
			214	Asbestos abatement for piping insulation	4,920,000	$4M for remaining inventory and inaccessible asbestos.
			215	Miscellaneous Equipment Foundations	95,690	700 cu/yds of concrete removal. Crushed concrete backfill on site
			216	Water Treatment Plant Building	22,140	including concrete removal. Crushed concrete backfill on site
			217	**Conc. Foundation Removal**	116,112	Add $ 200K*0.3 for Conc. Foundation Removal. Removed to grade level
			22	**CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE**	**933,004**	
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)	72,907	backfill intake structure
			222	Pumphouse (including Intake Structure if Integral)	455,667	removal of concrete intake structure
			223	Intake and Discharge Lines	51,035	internal piping removals
			224	Outfall Structures (and Restore Shore Line)	273,400	removal & backfill of concrete outfall structure
			225	Recirculation System	36,453	piping removals
			226	**Tidal work& Sed. & Erosion Contol**	43,542	including Tidal work& Sediment & Erosion Contol
			23	**COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE**	**428,327**	
			230	Waste Water / Effluent Treatment System	9,113	
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)	164,040	
			232	Stockout Conveyors, Crushers, Sampler, etc.	91,133	
			233	Stacker	27,340	
			234	Reclaim System Conveyors, Crushers, etc.	18,227	
			235	Plant Conveyors, Trippers, etc.	45,567	
			236	Temporary Coal Handling Plant		
			237	Miscellaneous Coal Handling Buildings	72,907	
			238	Dispose of Remaining Fuel		
			24	**ASH HANDLING PLANT DECOMMISSIONING**	**107,537**	
			240	General	18,227	removal of ash transfering equipment
			241	Disposal System	16,404	
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		included in line 125
			243	Open	72,907	removal of concrete and silo demolition

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			26	AUXILIARY BUILDING REMOVAL	167,584	
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings	145,813	demolition of steel frame metal clad buildings
			265	Operators' Houses		
			266	Administration Buildings		
			267	New Buildings Since 2007	21,771	to cover full scope of all buildings
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	138,388	
			270	General		
			271	Oil Pipelines	18,227	inc. internal piping to boilers
			272	Oil Storage Tanks	91,133	1 bunker tank and 3 light oil tanks
			273	Fuel Oil Drainage System (including Drain Tank)		
			274	Gas Pipeline Layout and Supports		
			275	Dyke/ Containment Berm removal	29,028	
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	1,049,934	
			330	General		
			331	Boiler	721,143	
			332	Draft Plant (including Air & Gas and Magnesium Systems)	27,340	
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)	27,340	
			334	Soot Blowing System (when separate from Boiler Contract)	14,581	
			335	Air Preheaters (when separate from Boiler Contract)	10,936	
			336	Gas Recirculating System (when separate from Boiler Contract)		na
			337	Chemical Cleaning System	9,113	
			338	Auxiliary Boiler and Accessories		
			339	Due to Blg. Height & boiler Suspension	239,481	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	76,552	
			340	Unit Instruments and Controls - General	27,340	
			341	Plant DCS and Boiler Control System	27,340	
			343	Burner Automation System	9,113	
			344	Instrumentation	12,759	
			348	Steam Measurement		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			35	FUEL HANDLING SYSTEMS REMOVALS	341,516	
			350	General	36,453	
			351	Station Fuel Oil System		inc in line 271
			352	Unit Fuel Oil System		inc in line 271
			353	Unit Coal Handling	182,267	inc. coal bunker removals
			354	Station Coal Handling (Including Coal Sampling)	45,567	
			355	Limestone Handling System		
			356	Fuel Oil System - HFO tank 100' diam	100,000	Tank and piping removal. Cleaning in section 100
			356.1	- Scrap value for tank	-35,530	209 Ton @ 170 / Ton
			357	Light Oil System	5,468	pump removals inc foundation removal
			358	Fuel Oil Additive System	7,291	
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	236,947	
			360	General		
			363	Boiler Vents, Drains and Blowdown System	45,567	
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)	45,567	
			365	Chemical Feed System	18,227	
			366	Boiler Water Storage & Transfer System (could be part of System 367)	54,680	
			367	Reserve Feedwater System	36,453	
			368	Auxiliary Steam System	18,227	
			369	Coal Mill Inerting System (Steam and CO2)	18,227	
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	182,267	
			370	General		
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)	36,453	
			372	Station Ash Handling System	36,453	
			373	Waste Water / Effluent Treatment System (Mechanical)	36,453	
			374	Pretreatment and Demineralizer Plant (including Chemicals)	36,453	chemicals inc in remeadiation section
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)	36,453	
			38	ENVIRONMENTAL SYSTEMS REMOVALS	42,706	
			380	Mercury Emissions Control Facilities	4,354	
			385	Activated Carbon Handling and Storage System	36,900	There is no expected salvage value for this equipment
			386	Baghouse	1,451	
			387	Gypsum Handling and Storage (off-site)		na

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	478,553	
			410	General		
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	182,267	O/H crane remains active for contractor use during demo
			412	Generator and Auxiliaries	109,360	
			413	Turbine Plant Piping System (when separate from Turbine Contract)	91,133	
			414	Due to extent of dismantling work	95,792	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	131,232	
			420	General		
			421	Condensers and Auxiliaries	21,872	
			422	Circulating Water System (Screens, Pumps, Piping and Valves)	72,907	
			426	Seawater Treatment Systems (Chlorination System)	36,453	Building only
			43	FEEDWATER HEATING SYSTEM REMOVALS	92,956	
			431	High Pressure Feedwater System	36,453	
			432	Bled Steam and Heater Drains/Vents System	27,340	
			433	Low Pressure Feedwater System	10,936	
			434	Process Steam Piping	18,227	
			44	TURBO-GENERATOR CONTROLS REMOVAL	63,793	
			440	Turbine Instruments and Controls - General	45,567	inc, electrial panel removals
			441	Turbine Generator Automatic Run-up and Loading (when separate)	18,227	
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	127,587	
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment	36,453	from transformers only
			508	Underground Conductors		
			509	Underground Conduit and Subways	45,567	removal of misc. u/g duct banks
			510	Lighting Fixtures		
			511	Services	45,567	for electrial disconnections
			512	Metering		
			513	Transformers (May Contain PCB's)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			56	ELECTRICAL POWER SYSTEMS REMOVAL	198,671	
			560	General -Electrical (including Junction and Terminal Boxes)	91,133	
			561	Medium Voltage Systems (4 kV to 15 kV)	27,340	
			562	Low Voltage Systems (480 V to 600 V)	27,340	
			563	120 Volt Systems and Supplies	14,581	
			564	Continuous Power Systems	10,936	
			567	Cathodic Protection System		
			568	Generator Output System	27,340	
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
				(IF NOT COVERED ELSEWHERE)		
			570	General		
			571	Lighting		line 158
			572	Grounding (All Buildings, Tanks and Stacks)		line 211
			573	Cable Tray and Conduit		line 221
			574	Control Cable Systems		
			575	Power Cable Systems		
			58	ELECTRICAL CONTROL AND COMMUNICATION	57,380	
			580	General Electrical Controls	16,370	
			581	Communications	9,113	
			582	Supervisory and Telemetering System (SCADA)	4,557	
			583	Fire detection and Safety Systems (When not part of DCS System 341)	4,557	
			584	Relaying, Metering, Control and Recording	9,113	
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)	4,557	
			586	Time Standards	9,113	
			700's	COMMON SERVICES		
			71	WATER SYSTEMS REMOVAL	134,967	
			710	General		
			711	Common / Domestic Water System		
			712	Auxiliary Circulating Water System (including Air Venting System)	45,567	
			714	Fire Fighting System	7,380	including Deluge system on Unit 2 turbine
			715	Plumbing System (including Roof Drains)	27,340	
			717	General Service Cooling Water System	54,680	
			73	BUILDING VENTILATION AND HEATING REMOVALS	107,537	
			730	General		
			731	Plant Ventilation and Air Conditioning Systems	5,468	
			732	Powerhouse Heating Systems (Steam Heating)	91,133	
			733	Water Treatment Plant Heating System (when separate from main Plant Building)	1,823	
			734	District Heating / Cooling System	9,113	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	POINT TUPPER GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	30,985	
			750	General		All removals to be completed at same tine (not working around live piping)
			751	Plant Service Air System	9,113	
			752	Nitrogen System	5,468	
			753	Hydrogen System (when separate from Turbine/Generator Contract)	5,468	
			754	Instrument Air System	5,468	
			757	Oxygen and Acetylene System	5,468	
			77	PLANT OPERATING EQUIPMENT REMOVALS	25,607	
			770	Environmental - Monitoring Equipment	7,380	CEMS (Continuous emissions monitoring systems) added to stack-2020. No expected salvage value
			771	Maintenance Equipment	9,113	
			772	Vacuum Cleaning System	9,113	
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	103,813	
			825	Demolition Contractor Facilities	28,529	
			828	Decommissioning Costs	75,284	
			85	ADMINISTRATION EXPENSES	1,093,601	
			850	Demolition Studies		covered above
			851	Consultant Service	182,267	
			852	Field Supervision	729,067	Includes trailers trucks etc.
			853	Head Office Engineering - Salaries and Expenses	91,133	NSPI involvement
			856	Environmental Engineering Cost - Salaries and Expenses	91,133	to deal with changes to procedures and plan
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	54,680	
			900	Final Site General Arrangement Drawing	54,680	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	9,782,413	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	202,246	No significant change in level of effort required for required in preparation for remediation/management. Apply inflation factor.
			121	Phase 1 -Site Information Assessment	61,500	Phase I ESA previously completed in 2017, and HAZMAT plan developed and implemented. Significant effort in the removal of asbestos and HAZMAT since 2002. Costs carried to review Phase I ESA $20,000 and complete HAZMAT for outstanding areas. No significant change since 2020; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	30,750	Extensive assessment has been completed at the TGS, TAMS, and AAMS since 2010. Assume a reconnaisance testing program will not be required and a historical review of previous investigations will be sufficient. See below for detailed testing program. No significant change since 2020; therefore, apply inflation factor.
			123	Phase 3 - Detailed Testing Program	200,000	Extensive assessment has been completed at the TGS, TAMS, and AAMS since 2010; however, several currently unaccessible areas at the sites have not been assessed and several recommendations were made in the SSRA to complete additional assessment at the TGS and TAMS to reduce uncertainties in the SSRA. Limited soil, sediment, and surface water sampling has been completed at the AAMS to date. Estimate 4 monitoring wells (MWs), 10 test pits (TPs), and 10 surface soil samples completed at the TGS to assess remaining areas and finalize characterization. Estimate 6 surface water samples from East River adjacent to the TGS, 2 surface water samples and 2 sediment samples downgradient of the TGS, 2 surface water samples and 2 sediment samples upgradient of the TGS, and 3 surface water samples and 3 sediment samples from the cooling water channel to further assess risk to aquatic receptors based on recommendations made in the SSRA. Estimate 15 additional surface soil samples at the TAMS to further assess arsenic in surface soil identified in one area and to assess remaining areas of the TAMS. Estimate 4 surface water samples and 4 sediment samples collected from East River adjacent to the TAMS to assess potential risk to aquatic receptors at the TAMS. Estimate 10 TPs, 4 sediment samples from the treatment ponds, and 4 surface water samples and 4 sediment samples from Begg Brook at the AAMS to further characterize the site and assess risk to aquatic receptors. Assume groundwater samples will also be collected from all existing monitoring wells (12 at TGS, 15 at TAMS, 15 at AAMS). Assume all samples will be submitted for analysis of metals, PAHs, PHCs, VOCs, and PCBs based on previous investigations completed. Estimated cost for sample collection, laboratory analysis, and reporting is $140,000. In addition to the above detailed testing program, additional sediment sampling will be required based on the results of the 2019 SSRA to assess potential risk to aquatic receptors in East River from PAH and TPH impacts in sediment. Additional sampling to include 10-15 samples (including reference samples) for benthic invertebrate community structure and toxicity testing, diving contractor for sample collection and reporting is $60,000. Same methodology as 2020 estimate used but updated with 2024 rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	173,750	Costs associated with updating SSRA and preparing Quantitative ERA based on the results of the additional sampling, including supplementary site investigation. Since 2020, an ERMP has been prepared which will also require updating based on the results of the detailed assessment. Apply inflation factor to 2020 cost, plus add $20,000 to review and update the ERMP.
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	123,000	Decommissioning plans for capping of remaining active areas of the AAMS, for addressing WWTP and coal piles, and removing potential impacts in areas of building footprints. No significant change since 2020; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	See Right	Air monitoring for VOC, PAH, silica, hydrocarbons, dust and asbestos will be required prior to and during decommissioning the plant for worker protection. As this task is not specific to site remediation issues, it is assumed costs associated with this task are covered under the relevant site decommissioning line items.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
				Construction of On-Site Containment Facilities	See Right	Existing coal piles would be depleted to grade, and coal impacted material would be excavated and moved to the active ash landfill (AAMS) or risk managed in place. Assuming only small amounts of soil encountered during decommissioning of TGS will require remediation based on current results of SSRA. A 2024 study completed by Gemtec indicated that the AAMS has sufficient capacity to accomodate the small quantity of impacted oil anticiapted; therefore, construction of additional disposal cells at AAMS will not be required.
				Handling of Wastewater and Surface Drainage	792,464	Existing WWTP would remain operational until the site was capped and graded. Expect 1.5 year operation of the WWTP. Additional costs associated with ditching, siltation controls and water quality testing during site decommissioning. Assume no change with WWTP operation and siltation/water controls during decommissioning. No significant change since 2020; therefore, apply inflation factor.
				Control of Fugitive Atmospheric Emissions	237,739	Existing air monitoring equipment would remain in place for 1 year. Additional costs assumed for dust suppression systems being used during coal pile excavation and cleaning of equipment. Air monitoring at the fence line with TSP (PM 2.5 and 10), VOC and PAHs over a one year period. No significant change from previous estimates; therefore, apply inflation factor.
				Removal and Disposal of Materials and Residues	993,473	Costs associated with chemical residue removals from piping systems and disposal, and for cleaning and removal of liquids in caustic tanks, water treatment systems and fuel systems, plus proper disposal. There is an increase in cost compared to the 2020 estimate due to decommissioning of the large HFO tank. Inflation factor applied to 2020 estimate, plus an additional $700,000 for decommissioning the HFO tank (80' diameter).
				Excavation of Contamminated Soils and Sediments	2,550,000	Based on results of 2019 SSRA, risks were considered acceptable for industrial and construction workers and plants and soil invertebrates associated with surface soil at the TGS; therefore, it is assumed that remediation or capping will not be required at the TGS assuming the land use remains industrial, areas of the site that currently have asphalt or concrete cover will remain or will be capped with clean fill, and soil at depth is not brought to surface. Potentially unacceptable risks to industrial and construction workers and mammals and birds associated with metals in surface soil were identified at the TAMS; however, this result is based on only three surface soil samples. Assume that soil hotspots at the TAMS will require removal to mitigate risks to human and ecological receptors, estimate 3,000 m3 soil to remove. Potential for hydrocarbon impacted soil to be encountered in areas of building footprints during decommissioning, estimated 2,500 m3 of impact soil requiring removal. Assume soil can be moved to AAMS and stored in the existing containment cells prior to capping. Estimate $50,000 to excavate and move soil from TGS/TAMS and place at AAMS (updated based on 2024 unit rates). Potentially unacceptable risks to marine aquatic receptors were identified as part of the 2019 SSRA. Based on concentrations of PAHs and TPH in sediment samples collected from East River and outcomes of similar marine sediment risk assessment programs, potential that sediment impacts can be risk managed following completion of additional sampling and risk assessment. However, risks to aquatic receptors are not currently known, and impacted sediment in East River may require dredging and disposal. Estimate 12,500 m3 sediment to dredge, $2,500,000 for dredging, trucking and disposal at Pictou, including consulting fees (inflated 2020 cost of 2,000,000).
				Reclamation Measures	3,011,731	Final grading, seeding, siltation controls, around the plant foot print, coal piles, and related warehouse buildings. A total area requiring capping of approximately 46,500 m2 has been estimated at the AAMS based on the Stage 1 and 2 design presenting active areas (exp, 2020). Area requiring capping assumed to be similar in 2024 based on 2024 satellite imagery. Capping costs are based on NSPI supplied rates. Capping measures will include fill material, grading, seeding, and siltation controls. No significant change from 2020 estimate; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	125,000	Additional sampling of air, water and soil during site remediation. Assume additional sampling of 42 existing wells 2 times during decommissioning, assume 50 soil samples might be required during decommissioning (potential impacts uncovered). Assume daily surface water samples for TDS analysis will be required in Laffins Brook. Costs associated with additional air sampling are covered under the Worker Health and Safety Monitoring and Control of Fugitive Atmospheric Emissions sections. Costs estimated based on 2024 unit rates.
			126	Phase 6 - Confirmatory Sampling and Completion Reporting	184,500	Environmental consulting, site coordination/supervision, Project Management issues, soil and water sampling during decommissioning and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessment(s) and RMP will need to be updated following decommissioning. No significant changes to the 2020 estimate; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	118,473	Time spent by NSPI or Consultant at meetings with NSECC during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No significant changes to the 2020 estimate; therefore, apply inflation factor.
				Long Term Monitoring	866,285	Semi-annual groundwater monitoring at 40 existing monitoring wells at TGS, TAMS, and AAMS and sediment and surface water sampling at locations identified in Phase 3. Cost includes lab fees, consulting, and reporting. Assume groundwater, sediment and surface water monitoring will be conducted for 5 years at all sites and 10 years at TAMS and AAMS. Same methodology as 2020, but updated with 2024 unit rates.
				Liability	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). No significant change to 2020 estimate, therefore, apply inflation factor.
				Future Controls of Land Use	50,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Assume $50,000 fence maintenance costs.
			13	**SITE ACCESS REMOVALS**	**331,625**	
			130	General		
			131	Access Roads and Road Bridges	91,133	
			132	Access Railways and Railway Bridges	182,267	
			133	Airports		
			134	Wharves and Mooring Facilities	36,453	
			135	Sediment and Erosion Control	21,771	
			15	**SITE SERVICES REMOVALS**	**191,212**	
			150	Site Services		
			153	Raw Water Supply	36,453	
			154	Sewage Systems	36,453	
			155	Storm Water and Floor Drainage Systems	36,453	
			156	Retaining Walls, ,Fences, Gates, Railways	18,227	
			157	Miscellaneous Improvements in Yard Area	9,113	
			158	Lighting in Yard Area	18,227	
			159	**Sediment and Erosion Control**	36,285	
200's	**BUILDINGS AND STRUCTURES:**					
			21	**POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS**	**11,337,203**	
			210	Auxiliary Structures		
			211	Powerhouse	5,489,775	
			212	Turbine / Generator (including Foundations)	82,020	
			213	Stack (including CEM Structures)	729,067	
			214	Asbestos abatement	4,500,000	Asbestos program - 500k /yr (2M since 2020). Most remaining in Unit 5.
			215	Miscellaneous Equipment Foundations	91,133	
			216	Water Treatment Plant Building	154,927	
			217	**Conc. Foundation Removal**	290,280	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	342,224	
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)	45,567	
			222	Pumphouse (including Intake Structure if Integral)	45,567	
			223	Intake and Discharge Lines	45,567	
			224	Outfall Structures (and Restore Shore Line)	87,387	
			225	Recirculation System	45,567	
			226	Tidal work& Sed. & Erosion Contol	72,570	
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	289,273	
			230	Waste Water / Effluent Treatment System	9,113	
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)	136,700	includes coal buildings and tunnels
			232	Stockout Conveyors, Crushers, Sampler, etc.	36,453	
			233	Stacker	22,783	
			234	Reclaim System Conveyors, Crushers, etc.	36,453	
			235	Plant Conveyors, Trippers, etc.	36,453	
			236	Temporary Coal Handling Plant		
			237	Miscellaneous Coal Handling Buildings	11,316	
			238	Dispose of Remaining Fuel		
			24	ASH HANDLING PLANT DECOMMISSIONING	103,892	
			240	General	18,227	removal of internal & external equipment for transfering ash
			241	Disposal System	12,759	
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		included in line item 125
			243	Open	72,907	removal of concrete and demolition of ash silo
			26	AUXILIARY BUILDING REMOVAL	109,360	
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings		
			265	Operators' Houses	109,360	steel structure and metal clad siding / concrete foundation
			266	Administration Buildings		included in power house demolition (within building)
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	100,247	
			270	General		
			271	Oil Pipelines	9,113	
			272	Oil Storage Tanks	91,133	one bunker and 2 light oil tanks
			273	Fuel Oil Drainage System (including Drain Tank)		
			274	Gas Pipeline Layout and Supports		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	4,105,210	
			330	General		
			331	Boiler	3,898,489	
			332	Draft Plant (including Air & Gas and Magnesium Systems)	82,020	
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)	27,340	
			334	Soot Blowing System (when separate from Boiler Contract)	14,581	
			335	Air Preheaters (when separate from Boiler Contract)	10,936	
			336	Gas Recirculating System (when separate from Boiler Contract)		
			337	Chemical Cleaning System	9,113	
			338	Auxiliary Boiler and Accessories		included in line 331
			339	Activated carbon injection systems in unit 5 & 6	62,730	
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	114,828	
			340	Unit Instruments and Controls - General	43,744	
			341	Plant DCS and Boiler Control System	43,744	
			343	Burner Automation System	10,936	
			344	Instrumentation	16,404	
			348	Steam Measurement		
			35	FUEL HANDLING SYSTEMS REMOVALS	228,403	
			350	General		
			351	Station Fuel Oil System		
			352	Unit Fuel Oil System	9,113	mostly 4" piping
			353	Unit Coal Handling	109,360	including coal bunker rem,ovals
			354	Station Coal Handling (Including Coal Sampling)	36,453	
			355	Limestone Handling System		
			356	Fuel Oil System	85,000	Tank and piping removal. Cleaning in section 100
			356.1	Tank Scrap Value	-29,750	175Ton @170 / Ton
			357	Light Oil System	9,113	
			358	Fuel Oil Additive System	9,113	
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	410,100	
			360	General	36,453	
			363	Boiler Vents, Drains and Blowdown System	72,907	
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)	72,907	
			365	Chemical Feed System	36,453	
			366	Boiler Water Storage & Transfer System (could be part of System 367)	72,907	
			367	Reserve Feedwater System	72,907	
			368	Auxiliary Steam System	18,227	
			369	Coal Mill Inerting System (Steam and CO2)	27,340	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	318,967	
			370	General	18,227	
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)	63,793	
			372	Station Ash Handling System	72,907	
			373	Waste Water / Effluent Treatment System (Mechanical)	63,793	
			374	Pretreatment and Demineralizer Plant (including Chemicals)	54,680	
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)	45,567	
			38	ENVIRONMENTAL SYSTEMS REMOVALS	33,382	
			380	Mercury Emissions Control Facilities	7,257	
			385	Activated Carbon Handling and Storage System	7,257	
			386	Baghouse	14,514	
			387	Gypsum Handling and Storage (off-site)	4,354	
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	746,789	
			410	General	18,227	
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	273,400	
			412	Generator and Auxiliaries	182,267	
			413	Turbine Plant Piping System (when separate from Turbine Contract)	164,040	
			414	Dismantling work (additional)	108,855	
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	82,020	
			420	General		
			421	Condensers and Auxiliaries	18,227	
			422	Circulating Water System (Screens, Pumps, Piping and Valves)	36,453	
			426	Seawater Treatment Systems (Chlorination System)	27,340	
			43	FEEDWATER HEATING SYSTEM REMOVALS	127,587	
			431	High Pressure Feedwater System	54,680	
			432	Bled Steam and Heater Drains/Vents System	36,453	
			433	Low Pressure Feedwater System	18,227	
			434	Process Steam Piping	18,227	
			44	TURBO-GENERATOR CONTROLS REMOVAL	54,680	
			440	Turbine Instruments and Controls - General	45,567	
			441	Turbine Generator Automatic Run-up and Loading (when separate)	9,113	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	100,247	
				504 Supporting Structures		
				505 Framing and Hardware		
				506 Primary and Secondary Overhead Conductor		
				507 Line Protection Equipment	27,340	
				508 Underground Conductors		
				509 Underground Conduit and Subways	27,340	
				510 Lighting Fixtures		
				511 Services	45,567	
				512 Metering		
				513 Transformers (May Contain PCB's)		
			56	ELECTRICAL POWER SYSTEMS REMOVAL	174,976	
				560 General -Electrical (including Junction and Terminal Boxes)	82,020	
				561 Medium Voltage Systems (4 kV to 15 kV)	21,872	
				562 Low Voltage Systems (480 V to 600 V)	21,872	
				563 120 Volt Systems and Supplies	10,936	
				564 Continuous Power Systems	10,936	
				567 Cathodic Protection System		
				568 Generator Output System	27,340	
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
				(IF NOT COVERED ELSEWHERE)		
				570 General		
				571 Lighting		
				572 Grounding (All Buildings, Tanks and Stacks)		
				573 Cable Tray and Conduit		
				574 Control Cable Systems		
				575 Power Cable Systems		
			58	ELECTRICAL CONTROL AND COMMUNICATION	50,258	
				580 General Electrical Controls	19,273	
				581 Communications	7,291	
				582 Supervisory and Telemetering System (SCADA)	3,645	
				583 Fire detection and Safety Systems (When not part of DCS System 341)	3,645	
				584 Relaying, Metering, Control and Recording	7,291	
				585 Data Acquisition and Annunciator Systems (When not part of DCS System 341)	3,645	
				586 Time Standards	5,468	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			700's	COMMON SERVICES		
			71	WATER SYSTEMS REMOVAL	195,908	
			710	General		
			711	Common / Domestic Water System		
			712	Auxiliary Circulating Water System (including Air Venting System)	45,567	
			714	Fire Fighting System	68,322	Deluge system included in 2020
			715	Plumbing System (including Roof Drains)	27,340	
			717	General Service Cooling Water System	54,680	
			73	BUILDING VENTILATION AND HEATING REMOVALS	171,331	
			730	General		
			731	Plant Ventilation and Air Conditioning Systems	10,936	
			732	Powerhouse Heating Systems (Steam Heating)	145,813	
			733	Water Treatment Plant Heating System (when separate from main Plant Building)	3,645	
			734	District Heating / Cooling System	10,936	
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	100,247	
			750	General	9,113	
			751	Plant Service Air System	18,227	
			752	Nitrogen System	18,227	
			753	Hydrogen System (when separate from Turbine/Generator Contract)	18,227	
			754	Instrument Air System	18,227	
			757	Oxygen and Acetylene System	18,227	
			77	PLANT OPERATING EQUIPMENT REMOVALS	133,055	
			770	Environmental - Monitoring Equipment	82,020	
			771	Maintenance Equipment	27,340	
			772	Vacuum Cleaning System	23,695	
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	127,587	
			825	Demolition Contractor Facilities	36,453	
			828	Decommissioning Costs	91,133	
			85	ADMINISTRATION EXPENSES	1,458,134	
			850	Demolition Studies		
			851	Consultant Service	182,267	
			852	Field Supervision	1,093,601	
			853	Head Office Engineering - Salaries and Expenses	91,133	
			856	Environmental Engineering Cost - Salaries and Expenses	91,133	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TRENTON GENERATING STATION
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	44,455	
			900	Final Site General Arrangement Drawing	44,455	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			12	SITE REMEDIATION ISSUES	6,195,212	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	159,453	Costs associated with regulatory/potential Environmental Assessment support during demolition phase. No significant change from 2020 estimate; therefore, apply inflation factor.
			121	Phase 1 -Site Information Assessment	63,397	Costs associated with an Updated Phase I Environmental Site Assessment and HAZMAT Sampling Program. No significant change from 2020 estimate; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	61,500	Significant assessment has been completed at the site, assume a reconnaissance testing program will not be required and a document review will be completed prior to additional detailed testing. No significant change from 2020 estimate; therefore, apply inflation factor.
			123	Phase 3 - Detailed Testing Program	172,200	Assume existing monitoring wells will be resampled, 20 additional Test Pits in unassessed areas, sediment and surface water sampling in wastewater storage lagoon, metals, PAHs, VOCs,TPH/BTEX, PCB testing in soil/sediment and water. Assume additional assessment of sediment and risk assessment to address potential risks to aquatic receptors from sediment impacts will be required. Current sediment conditions and potential risk should be assessed for due diligence purposes. Costs include benthic invertebrate community structure and toxicity testing, diving contractor for sample collection, and risk assessment and reporting. No significant change since 2020; therefore, apply inflation factor.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	98,400	Update Quantitative Risk Assessment and updated ERMP based on results of detailed testing program, Supplementary Site Investigations may be required. Public Hearings. Reduced level of effort between 2010 and 2020 estimated as significant site investigation and risk assessment was completed during that time. No significant change since 2020; therefore, apply inflation factor.
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	36,900	Based on results of previous site investigations and risk assessments, significant site remediation will not be required. Survey of tonnages and scope of work for potential impacts encountered in unassessed areas of the site. Tender documents for limited HAZMAT removals. Reduced level of effort between 2010 and 2020 as significant remediation was no longer expected based on conclusions of previous investigations/risk assessments. No significant change since 2020; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	See Right	Air monitoring for VOC, PAH, silica, hydrocarbons, dust and asbestos will be required prior to and during decommissioning the plant for worker protection. As this task is not specific to site remediation issues, it is assumed costs associated with this task are covered under the relevant site decommissioning line items.
				Construction of On-Site Containment Facilities	See Right	North yard ponds infilled and area remediated prior to 2010. No requirement to construct onsite containment areas for equipment dismantling. No change since 2020.
				Handling of Wastewater and Surface Drainage	36,900	Silt fencing, booms in harbour for control of hydrocarbon releases during excavation. Large excavation of impacted soil is not expected, therefore the controls will remain reduced compared to 2010 estimate. No significant change since 2020 estimate; therefore, apply inflation factor.
				Control of Fugitive Atmospheric Emissions	109,360	Control with wetting products for dust suppression to reduce airborne contaminants. Air monitoring at the fence line with TSP (PM 2.5 and 10), VOC and PAH over a one year period. No significant change since 2020 estimate; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
				Removal and Disposal of Materials and Residues	3,490,191	Costs associated with chemical residue removals from piping systems and disposal, and for cleaning and removal of liquids in caustic tanks, water treatment systems and fuel systems, plus proper disposal. There is an increase in cost compared to the 2020 estimate due to decommissioning of the large HFO tank. Inflation factor applied to 2020 estimate, plus an additional $3,300,000 for decommissioning the HFO tanks (60', 80', 100', 220' diameter ASTs).
				Excavation of Contamminated Soils and Sediments	492,000	Results of SSRA indicated risks to human and terrestrial ecological receptors from exposure to surface soil at the site are considered acceptable as long as soil at depth is not brought to surface, and risks to aquatic receptors from groundwater discharging to Halifax Harbour were considered acceptable. Based on this, significant remediation of soil and groundwater at the site is not expected. Potential soil impacts in currently unaccessible areas of the site (i.e., building footprints, tank storage areas) encountered during decommissioning may require remediation. Estimate 2,500 m3 of impacted soil will require excavation and off-site disposal. Assume on-site water treatment system can be used during excavation for water control. The cost to remediate sediment impacts have not been included as a previous investigation concluded that sediments in the area of the site are not expected to be significantly impacted above "background" concentrations in Halifax Harbour, and required remediation of sediments is not expected. No significant change since 2020 estimate; therefore, apply inflation factor.
				Reclamation Measures	492,000	Fill materials, seeding, fencing, clay barriers, final grading. Assume reduced level of effort from 2010 estimate as significant excavation is not expected; therefore, the amount of fill materials required is expected to be reduced. No significant change since 2020 estimate; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	364,534	Environmental consulting, site coordination/supervision, Project management issues, soil and water sampling during excavation, lab fees. North yard dealt with. No significant change since 2020 estimate; therefore, apply inflation factor.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	227,834	Reporting requirements, close out sampling, documentation, meetings. Risk assessments will need to be updated following decommissioning. No significant change since 2020 estimate; therefore, apply inflation factor.
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	63,793	Time spent by NSPI or Consultant at meetings with NSECC during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No significant changes to the 2020 estimate; therefore, apply inflation factor.
				Long Term Monitoring	215,250	Semi-annual groundwater sampling over 5 years. Assume only a portion of existing wells will be sampled (15) for metals, PHCs, and PAHs. Assuemd same methodology as 2020 but with updated 2024 unit rates.
				Liability	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation).
				Future Controls of Land Use	50,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through risk management measures and/or remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Assume $50,000 fence maintenance costs.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			13	SITE ACCESS REMOVALS	140,244	
			130	General		
			131	Access Roads and Road Bridges	45,567	
			132	Access Railways and Railway Bridges		n/a
			133	Airports		n/a
			134	Wharves and Mooring Facilities	72,907	
			135	Sediment and Erosion Control	21,771	
			15	SITE SERVICES REMOVALS	455,499	
			150	Site Services		
			153	Raw Water Supply	154,927	removal and capping water lines
			154	Sewage Systems	54,680	removal and capping sewer lines
			155	Storm Water and Floor Drainage Systems	54,680	removal of storm water drainage system
			156	Retaining Walls, ,Fences, Gates, Railways	136,700	removal only
			157	Miscellaneous Improvements in Yard Area		na
			158	Lighting in Yard Area	18,227	removal of lighting and cables
			159	Sediment and Erosion Control	36,285	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	8,432,895	
			210	Auxiliary Structures	73,353	
			211	Powerhouse	4,556,670	
			212	Turbine / Generator (including Foundations)	346,307	
			213	Stack (including CEM Structures)	637,934	by implosion
			214	Asbestos Abatement	2,460,000	$2.46M for remaining asbestos including inaccessible asbestos.
			215	Miscellaneous Equipment Foundations	22,783	pump bases etc.
			216	Water Treatment Plant Building	45,567	
			217	Conc. Foundation Removal	290,280	
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	521,974	
			220	General	255,174	estimated crane rentals
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)	4,557	for shore line restructuring
			222	Pumphouse (including Intake Structure if Integral)	4,557	for shore line restructuring
			223	Intake and Discharge Lines	57,867	piping removals. Sealing water intake at shoreline for demo
			224	Outfall Structures (and Restore Shore Line)	9,113	for shore line restructuring
			225	Recirculation System	45,567	piping removals
			226	Tidal work& Sed. & Erosion Contol	145,140	For Tidal work& Sediment & Erosion Contol

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	140,339	
			230	Waste Water / Effluent Treatment System	3,645	most of these systems have been removed with only small items remaining
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)	3,645	
			232	Stockout Conveyors, Crushers, Sampler, etc.	4,557	
			233	Stacker	14,581	
			234	Reclaim System Conveyors, Crushers, etc.	3,645	
			235	Plant Conveyors, Trippers, etc.	3,645	
			236	Temporary Coal Handling Plant	45,567	for coal hopper removal
			237	Miscellaneous Coal Handling Buildings	61,053	Coal handling facilities decommissioned in 1960's, foundations still in place. Add 20k for removal.
			238	Dispose of Remaining Fuel		Assumed all consumed
			24	ASH HANDLING PLANT DECOMMISSIONING	455,667	
			240	General	455,667	
			241	Disposal System		
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		covered in site remediation section
			243	Open		
			26	AUXILIARY BUILDING REMOVAL	201,142	
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings	31,931	
			265	Operators' Houses	71,119	
			266	Administration Buildings	18,143	
			267	New Buildings Since 2007	79,950	
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	564,914	
			270	General		
			271	Oil Pipelines	164,040	demolition of piping systems from dock to tanks
			272	Oil Storage Tanks	440,000	Tank cleaning in Section 100
				- tank scrap value	-275,400	1620 Ton @ 170 /Ton
			273	Fuel Oil Drainage System (including Drain Tank)	91,133	draining/cleaning of piping systems
			274	Gas Pipeline Layout and Supports		na
			275	Dyke/ Containment Berm removal	145,140	For Dyke/ Containment Berm removal

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS	2,147,084	
			330	General		
			331	Boiler	911,334	Auxiliary Boiler 8' dia x 28' long, structural steel base, walkway & handrail
			332	Draft Plant (including Air & Gas and Magnesium Systems)	91,133	
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)	91,133	
			334	Soot Blowing System (when separate from Boiler Contract)	54,680	
			335	Air Preheaters (when separate from Boiler Contract)	45,567	
			336	Gas Recirculating System (when separate from Boiler Contract)	45,567	
			337	Chemical Cleaning System	45,567	
			338	Auxiliary Boiler and Accessories	182,267	
			339	3 ESP now onsite	316,986	
			340	Due to Blg. Height & boiler Suspension	362,850	Due to Building Height & boiler Suspension
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS	91,133	
			340	Unit Instruments and Controls - General	18,227	
			341	Plant DCS and Boiler Control System	36,453	
			343	Burner Automation System	27,340	
			344	Instrumentation		na
			348	Steam Measurement	9,113	
			35	FUEL HANDLING SYSTEMS REMOVALS	229,656	
			350	General		
			351	Station Fuel Oil System	21,872	
			352	Unit Fuel Oil System	27,340	
			353	Unit Coal Handling	21,872	
			354	Station Coal Handling (Including Coal Sampling)	63,793	
			355	Limestone Handling System		na
			356	Diesel Fuel Oil System		na
			357	Light Oil System	27,340	
			358	Fuel Oil Additive System	21,872	
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)	45,567	heritgae gas fenced area separate issue outside of the SOW.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS	346,307	
			360	General		
			363	Boiler Vents, Drains and Blowdown System	63,793	
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)	91,133	
			365	Chemical Feed System	36,453	
			366	Boiler Water Storage & Transfer System (could be part of System 367)	109,360	
			367	Reserve Feedwater System	27,340	
			368	Auxiliary Steam System	18,227	
			369	Coal Mill Inerting System (Steam and CO2)		Not relevant
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS	191,380	
			370	General	9,113	
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)	54,680	
			372	Station Ash Handling System	27,340	
			373	Waste Water / Effluent Treatment System (Mechanical)	36,453	
			374	Pretreatment and Demineralizer Plant (including Chemicals)	36,453	chemicals covered under environmental remediation section
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)	27,340	chemicals covered under environmental remediation section
			38	ENVIRONMENTAL SYSTEMS REMOVALS		
			380	FGD System (Flue Gas Desulfurisation) (Point Aconi only)		na
			385	Limestone Handling and Storage System		na
			386	Gypsum Handling and Storage (on-site)		na
			387	Gypsum Handling and Storage (off-site)		na
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	691,940	
			410	General	82,020	
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	164,040	
			412	Generator and Auxiliaries	164,040	
			413	Turbine Plant Piping System (when separate from Turbine Contract)	136,700	
			414	Due to extent of dismantling work	145,140	Due to extent of dismantling work
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	60,148	
			420	General		
			421	Condensers and Auxiliaries	29,163	
			422	Circulating Water System (Screens, Pumps, Piping and Valves)	21,872	
			426	Seawater Treatment Systems (Chlorination System)	9,113	There is no chlorination system, only the building to be removed.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			43	FEEDWATER HEATING SYSTEM REMOVALS	103,892	
			431	High Pressure Feedwater System	54,680	
			432	Bled Steam and Heater Drains/Vents System	27,340	
			433	Low Pressure Feedwater System	18,227	
			434	Process Steam Piping	3,645	
			44	TURBO-GENERATOR CONTROLS REMOVAL	45,567	
			440	Turbine Instruments and Controls - General	45,567	
			441	Turbine Generator Automatic Run-up and Loading (when separate)		
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	9,113	
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment	9,113	
			508	Underground Conductors		
			509	Underground Conduit and Subways		
			510	Lighting Fixtures		
			511	Services		
			512	Metering		
			513	Transformers (May Contain PCB's)		
			56	ELECTRICAL POWER SYSTEMS REMOVAL	127,587	
			560	General -Electrical (including Junction and Terminal Boxes)	54,680	
			561	Medium Voltage Systems (4 kV to 15 kV)	18,227	
			562	Low Voltage Systems (480 V to 600 V)	18,227	
			563	120 Volt Systems and Supplies	9,113	
			564	Continuous Power Systems	9,113	
			567	Cathodic Protection System		na
			568	Generator Output System	18,227	
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	91,133	
				(IF NOT COVERED ELSEWHERE)		
			570	General	91,133	
			571	Lighting		line 158
			572	Grounding (All Buildings, Tanks and Stacks)		line 211
			573	Cable Tray and Conduit		line 221
			574	Control Cable Systems		
			575	Power Cable Systems		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
			58	ELECTRICAL CONTROL AND COMMUNICATION	43,710	
			580	General Electrical Controls	16,370	
			581	Communications	7,291	
			582	Supervisory and Telemetering System (SCADA)		
			583	Fire detection and Safety Systems (When not part of DCS System 341)	3,645	
			584	Relaying, Metering, Control and Recording	7,291	
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
			586	Time Standards	9,113	
			700's	COMMON SERVICES		
			71	WATER SYSTEMS REMOVAL	54,680	
			710	General		
			711	Common / Domestic Water System	9,113	
			712	Auxiliary Circulating Water System (including Air Venting System)	10,936	
			714	Fire Fighting System	12,759	
			715	Plumbing System (including Roof Drains)	9,113	
			717	General Service Cooling Water System	12,759	
			73	BUILDING VENTILATION AND HEATING REMOVALS	51,035	
			730	General	18,227	
			731	Plant Ventilation and Air Conditioning Systems	10,936	
			732	Powerhouse Heating Systems (Steam Heating)	10,936	
			733	Water Treatment Plant Heating System (when separate from main Plant Building)	10,936	
			734	District Heating / Cooling System		
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	45,567	
			750	General		
			751	Plant Service Air System	9,113	
			752	Nitrogen System	9,113	
			753	Hydrogen System (when separate from Turbine/Generator Contract)	9,113	
			754	Instrument Air System	9,113	
			757	Oxygen and Acetylene System	9,113	
			77	PLANT OPERATING EQUIPMENT REMOVALS	41,921	
			770	Environmental - Monitoring Equipment	18,227	
			771	Maintenance Equipment	14,581	
			772	Vacuum Cleaning System	9,113	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUFT'S COVE THERMAL GENERATING STATION
					DATE:	Jul-24
			Account Code	Item Description		Assumptions / Notes:2024
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	144,048	
			825	Demolition Contractor Facilities	48,099	
			827	Decommissioning Costs	18,227	
			828	Demolition of all exterior buildings	77,722	
			85	ADMINISTRATION EXPENSES	1,458,134	
			850	Demolition Studies		covered above
			851	Consultant Service	182,267	
			852	Field Supervision	1,093,601	Includes trailers trucks etc.
			853	Head Office Engineering - Salaries and Expenses	91,133	NSPI involvement
			856	Environmental Engineering Cost - Salaries and Expenses	91,133	to deal with changes to procedures and plan
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	54,680	
			900	Final Site General Arrangement Drawing	54,680	

Gas Turbine Sites

Burnside

Tuft's Cove LM6000 with Waste Heat Recovery Steam Power Plant

Tusket

Victoria Junction

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			1.23	Factor for Up-dating from July 2020 TO 2024
100's	12	SITE REMEDIATION ISSUES	1,145,315	
	120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	9,113	Meetings, correspondence, site plans. No significant change since 2020; therefore, apply inflation factor.
	121	Phase 1 -Site Information Assessment	9,225	Phase I ESA. No significant change since 2020; therefore, apply inflation factor.
	122	Phase 2 - Development of Reconnaissance Testing Program	55,856	7 Monitoring wells, 10 test pits, soil and groundwater for petroleum hydrocarbons (PHCs), metals, polycyclic aromatic hydrocarbons (PAHs), and polychlorinated biphenyls (PCBs). Used same methodology as 2020 but with updated 2024 unit rates.
	123	Phase 3 - Detailed Testing Program	33,697	Potential for PHC impacts in area of O/W separator, dump tanks. Estimate groundwater sampling at existing wells for PHCs and 4 additional test pits with soil sampling for PHCs. Potential for off-site impacts in wetland/brook, estimate 4 surface water and 4 sediment samples for PHCs, PAHs, and metals. Used same methodology as 2020 but with updated 2024 unit rates.
	124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	11,685	Two buried UST (dump tanks) and 2 O/W separator removals. Tank lot remediation completed in 2003/2004. No significant change since 2020; therefore, apply inflation factor.
	125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
		Preparation of Specifications & Tender Documents, Contractor Selection	4,920	Cleaning and removal of 2 USTs (dump tanks) and 2 O/W separators. Tank lot remediated in 2003/2004. No significant change since 2020; therefore, apply inflation factor.
		Worker Safety and Health Monitoring	18,227	Small site, but safety issues will need to be monitored and implemented by NSP or a consultant. No significant change since 2020; therefore, apply inflation factor.
		Construction of On-Site Containment Facilities	NA	
		Handling of Wastewater and Surface Drainage	9,113	Silt fencing and water testing along property line and wet land. No significant change since 2020; therefore, apply inflation factor.
		Control of Fugitave Atmospheric Emissions	NA	
		Removal and Disposal of Materials and Residues	290,000	LFO tanks - 43' diam: 80k/tank ; 10k for smaller tanks -Tank cleaning for Demo (Draining, sludge removal, disposal, cleaning). Three ASTs, two USTs (dump tanks), and two O/W separators, vacuum truck usage
		Excavation of Contamminated Soils and Sediments	316,986	The majority of the AST tank lot had been remediated. Estimate $100,000 to deal with residual contamination beyond the tank farm and $100,000 for the buried waste oil tank areas. No significant change since 2020; therefore, apply inflation factor.
		Reclamation Measures	27,340	Site grading in the tank lots and in the area of the three ASTs and hydro seeding. No significant change since 2020; therefore, apply inflation factor.
		In-Program Contaminant Monitoring	12,300	Environmental consulting, site coordination/supervision during decommissioning, soil and water sampling during decommissioning/excavation. No significant change since 2020; therefore, apply inflation factor.
	126	Phase 6 - Confiratory Sampling and Completion Reporting	54,680	Sampling during site remedial efforts, consulting, reporting.
	127	Miscellaneous Considerations:		
		Regulatory Agencies Approval of Decommissioning Completion	7,257	No significant change since 2020; therefore, apply inflation factor.
		Long Term Monitoring	110,405	Semi-annual groundwater monitoring at 7 existing monitoring wells for 5 years following decommissioning. Assume sampling for PHCs, estimate includes reporting and coordination with regulators. Used same methodology as 2020 but with updated 2024 unit rates.
		Liability	127,587	Potential impacts in the wetland north of the site. No significant change since 2020; therefore, apply inflation factor.
		Future Controls of Land Use	46,925	Industrial usage likely given location in Burnside. No significant change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
	13	SITE ACCESS REMOVALS	13,670	
	130	General		
	131	Access Roads and Road Bridges	13,670	removal of of existing asphalt paving / concrete curbs and pads
	132	Access Railways and Railway Bridges		
	133	Airports		
	134	Wharves and Mooring Facilities		
	15	SITE SERVICES REMOVALS	50,123	
	150	Site Services	5,468	
	153	Raw Water Supply		
	154	Sewage Systems	12,759	
	155	Storm Water and Floor Drainage Systems	9,113	
	156	Retaining Walls, ,Fences, Gates, Railways	13,670	
	157	Miscellaneous Improvements in Yard Area		
	158	Lighting in Yard Area	9,113	
200's	BUILDINGS AND STRUCTURES			
	21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	328,808	
	210	Auxiliary Structures		
	211	Powerhouse		
	212	Turbine / Generator (including Foundations)	300,740	
	213	Stack (including CEM Structures)		
	214	Open		
	215	Miscellaneous Equipment Foundations	80,000	Concrete foundations demo to grade. Crush and backfill concrete
	216	Water Treatment Plant Building		
	217	New warehouse	23,774	No relocation - demo only of warehouse. Foundation in included in line 215
	22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
	220	General		
	221	Intake Structure (Source to Pumphouse and Restore Shore Line)		
	222	Pumphouse (including Intake Structure if Integral)		
	223	Intake and Discharge Lines		
	224	Outfall Structures (and Restore Shore Line)		
	225	Recirculation System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
	23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
	230	Waste Water / Effluent Treatment System		
	231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)		
	232	Stockout Conveyors, Crushers, Sampler, etc.		
	233	Stacker		
	234	Reclaim System Conveyors, Crushers, etc.		
	235	Plant Conveyors, Trippers, etc.		
	236	Temporary Coal Handling Plant		
	237	Miscellaneous Coal Handling Buildings		
	238	Dispose of Remaining Fuel		
	24	ASH HANDLING PLANT DECOMMISSIONING		does not apply to this site
	240	General		
	241	Disposal System		
	242	Lagoon & Final Disposal Areas		
	243	Open		
	26	AUXILIARY BUILDING REMOVAL	182,267	
		(NOT ASSOCIATED WITH PRODUCTION PLANT)		
	260	General		
	261	Utility Buildings	45,567	
	265	Operators' Houses	91,133	
	266	Administration Buildings	45,567	
	27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	203,632	
	270	General		
	271	Oil Pipelines	17,315	Above ground piping. Below grade piping to be cut & capped in place.
	272	Oil Storage Tanks	191,380	Cleaning cost in Section 100.
	272.1	- Scrap value for tanks	-23,290	137 Ton @ 170 /Ton
	273	Fuel Oil Drainage System (including Drain Tank)	18,227	
	274	Gas Pipeline Layout and Supports		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
300's	BOILERS AND AUXILIARIES			
	33	BOILER PLANT - REMOVALS		does not apply to this site
	330	General		
	331	Boiler		
	332	Draft Plant (including Air & Gas and Magnesium Systems)		
	333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)		
	334	Soot Blowing System (when separate from Boiler Contract)		
	335	Air Preheaters (when separate from Boiler Contract)		
	336	Gas Recirculating System (when separate from Boiler Contract)		
	337	Chemical Cleaning System		
	338	Auxiliary Boiler and Accessories		
	34	BOILER INSTRUMENTS AND CONTROL REMOVALS		does not apply to this site
	340	Unit Instruments and Controls - General		
	341	Plant DCS and Boiler Control System		
	343	Burner Automation System		
	344	Instrumentation		
	348	Steam Measurement		
	35	FUEL HANDLING SYSTEMS REMOVALS	4,305	
	350	General		
	351	Station Fuel Oil System		
	352	Unit Fuel Oil System		
	353	Unit Coal Handling		
	354	Station Coal Handling (Including Coal Sampling)		
	355	Limestone Handling System		
	356	Diesel Fuel Oil System		
	357	Light Oil System		
	358	Fuel Oil Additive System		
	359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
	36	BOILER STEAM AND WATER SYSTEMS REMOVALS		does not apply to this site
	360	General		
	363	Boiler Vents, Drains and Blowdown System		
	364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)		
	365	Chemical Feed System		
	366	Boiler Water Storage & Transfer System (could be part of System 367)		
	367	Reserve Feedwater System		
	368	Auxiliary Steam System		
	369	Coal Mill Inerting System (Steam and CO2)		
	37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		does not apply to this site
	370	General		
	371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)		
	372	Station Ash Handling System		
	373	Waste Water / Effluent Treatment System (Mechanical)		
	374	Pretreatment and Demineralizer Plant (including Chemicals)		
	375	Condensate Polishing (L.P. Feedwater) (including Chemicals)		
	38	ENVIRONMENTAL SYSTEMS REMOVALS		does not apply to this site
	380	FGD System (Flue Gas Desulfurisation) (Point Aconi only)		
	385	Limestone Handling and Storage System		
	386	Gypsum Handling and Storage (on-site)		
	387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:			
	41	TURBO-GENERATOR REMOVALS	396232.2	
	410	General		
	411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	396,232	Includes generators
	412	Generator and Auxiliaries		
	413	Turbine Plant Piping System (when separate from Turbine Contract)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
	42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS		does not apply to this site
	420	General		
	421	Condensers and Auxiliaries		
	422	Circulating Water System (Screens, Pumps, Piping and Valves)		
	426	Seawater Treatment Systems (Chlorination System)		
	43	FEEDWATER HEATING SYSTEM REMOVALS		does not apply to this site
	431	High Pressure Feedwater System		
	432	Bled Steam and Heater Drains/Vents System		
	433	Low Pressure Feedwater System		
	434	Process Steam Piping		
	44	TURBO-GENERATOR CONTROLS REMOVAL	3,075	External lube oil coolers to reduce generator enclosure temperatures in summer months have been installed on all BGT units.
	440	Turbine Instruments and Controls - General		
	441	Turbine Generator Automatic Run-up and Loading (when separate)		
500's	ELECTRICAL:			
	50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		
	504	Supporting Structures		
	505	Framing and Hardware		
	506	Primary and Secondary Overhead Conductor		
	507	Line Protection Equipment		
	508	Underground Conductors		
	509	Underground Conduit and Subways		
	510	Lighting Fixtures		
	511	Services		
	512	Metering		
	513	Transformers (May Contain PCB's)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
	56	ELECTRICAL POWER SYSTEMS REMOVAL	27,340	
	560	General -Electrical (including Junction and Terminal Boxes)	27,340	includes for all electrial disconnections
	561	Medium Voltage Systems (4 kV to 15 kV)		
	562	Low Voltage Systems (480 V to 600 V)		
	563	120 Volt Systems and Supplies		
	564	Continuous Power Systems		
	567	Cathodic Protection System		
	568	Generator Output System		
	57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
		(IF NOT COVERED ELSEWHERE)		
	570	General		
	571	Lighting		included line 158
	572	Grounding (All Buildings, Tanks and Stacks)		
	573	Cable Tray and Conduit		
	574	Control Cable Systems		
	575	Power Cable Systems		
	58	ELECTRICAL CONTROL AND COMMUNICATION	23,272	
	580	General Electrical Controls	23,272	Added in 2020 :New fire detection and suppression system nearing completion (Inergen suppressant replaces Halon)
	581	Communications		
	582	Supervisory and Telemetering System (SCADA)		
	583	Fire detection and Safety Systems (When not part of DCS System 341)		
	584	Relaying, Metering, Control and Recording		
	585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
	586	Time Standards		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
700's	COMMON SERVICES			
	71	WATER SYSTEMS REMOVAL		
	710	General		
	711	Common / Domestic Water System		
	712	Auxiliary Circulating Water System (including Air Venting System)		
	714	Fire Fighting System		
	715	Plumbing System (including Roof Drains)		
	717	General Service Cooling Water System		
	73	BUILDING VENTILATION AND HEATING REMOVALS		
	730	General		included in lines 265 & 266
	731	Plant Ventilation and Air Conditioning Systems		
	732	Powerhouse Heating Systems (Steam Heating)		
	733	Water Treatment Plant Heating System (when separate from main Plant Building)		
	734	District Heating / Cooling System		
	75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)		Natural gas line stops outside the PSPI fence line. No natural gas onsite, no costs associated
	750	General		
	751	Plant Service Air System		
	752	Nitrogen System		
	753	Hydrogen System (when separate from Turbine/Generator Contract)		
	754	Instrument Air System		
	757	Oxygen and Acetylene System		
	77	PLANT OPERATING EQUIPMENT REMOVALS		
	770	Environmental - Monitoring Equipment		
	771	Maintenance Equipment		
	772	Vacuum Cleaning System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

			LOCATION:	BURNSIDE GENERATING STATION (COMBUSTION TURBINE)
			DATE:	July 2024
	Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
800's	GENERAL AND ADMINISTRATION:			
	82	FIELD FACILITIES AND DECOMMISSIONING	9,113	
	825	Demolition Contractor Facilities	9,113	
	828	Decommissioning Costs		
	85	ADMINISTRATION EXPENSES	296,627	
	850	Demolition Studies		covered above
	851	Consultant Service	36,453	Support for demo plan reviews, monitoring, permitting reviews
	852	Field Supervision	182,267	Includes for trailers trucks etc.
	853	Head Office Engineering - Salaries and Expenses	18,227	NSPI involvement
	856	Environmental Engineering Cost - Salaries and Expenses	18,227	to deal with changes to procedures and plan
900's	SCHEDULES AND GENERAL DRAWINGS:			
	90	DRAWINGS	18,227	
	900	Final Site General Arrangement Drawing	18,227	Includes as-built verification, CAD new GA

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	**TUFTS COVE LM6000 Units (2) Plus WHR Boiler and Steam Turbine Generator**
				DATE:	**July 2024**
		Account Code	**Item Description**	**Estimated Cost: July 2024**	**Assumptions / Notes: 2024**
				1.2300	
100's	**SITE REMEDIATION ISSUES:**				
		12	**SITE REMEDIATION ISSUES**	**590,624**	
		120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	29,028	Based on preparation, meeting, project updates, etc. No significant change since 2020; therefore, apply inflation factor.
		121	Phase 1 -Site Information Assessment	-	Documentation on file with Tufts Cove site. Phase I ESA and HAZMAT assumed to be included as part of the Tuft's Cove Thermal Generating Station assessment. No significant change since 2020; therefore, apply inflation factor.
		122	Phase 2 - Development of Reconnaissance Testing Program	12,300	See Tuft's Cove Thermal Generating Station estimate. Assume a reconnaissance testing program will not be required and a document review will be completed.
		123	Phase 3 - Detailed Testing Program	24,215	Assess areas of concern identified in the document review. Assume 5 additional test pits in unassessed areas (i.e., building foot prints) and soil sampling for metals, PAHs, PHCs, VOCs, PCBs. Sampling of existing monitoring wells at LM6000 site has been included in the estimate for Tuft's Cove Thermal Generating Station. Used same methodology as 2020 but with updated 2024 unit rates.
		124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	30,750	Updating Quantitative Risk Assessment for LM6000 included in cost for Tuft's Cove Thermal Generating Station. Supplementary site investigation may be required. No significant change since 2020; therefore, apply inflation factor.
		125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:	-	
			Preparation of Specifications and Tender Documents, Contractor Selection	12,300	See Tuft's Cove Thermal Generating Station estimate, significant remediation of soil and groundwater at the site is not expected based on the results of the SSRA. No significant change since 2020; therefore, apply inflation factor.
			Worker Safety and Health Monitoring	-	
			Construction of On-Site Containment Facilities	14,514	No significant change since 2020; therefore, apply inflation factor.
			Handling of Wastewater and Surface Drainage	7,257	No significant change since 2020; therefore, apply inflation factor.
			Control of Fugitave Atmospheric Emissions	-	
			Removal and Disposal of Materials and Residues	29,028	No significant change since 2020; therefore, apply inflation factor.
			Excavation of Contamminated Soils and Sediments	158,400	See Tuft's Cove Thermal Generating Station estimate, significant remediation of soil and groundwater at the site is not expected based on the results of the SSRA. Potential impacts in currently unaccessible areas of the site encountered during decommissioning may require remediation. Estimate 600 m2 (LM6000 is approximately 1/4 footprint of the Tufts Cove TGS) soil requiring removal and off-site disposal. Assume on-site water treatment system can be used during excavation for water control. Used same methodology as 2020 but with updated 2024 unit rates.
			Reclamation Measures	58,056	Fill materials, seeding, fencing, clay barriers, final grading after equipment has been removed from the LM6000 footprint. No significant change since 2020; therefore, apply inflation factor.
			In-Program Contaminant Monitoring	29,028	Limited environmental management/coordination required for the LM6000s. No significant change since 2020; therefore, apply inflation factor.
		126	Phase 6 - Confiratory Sampling and Completion Reporting	29,028	Reporting requirements, close out sampling, Certificate of Compliance, meetings with respect to LM6000s. No significant change since 2020; therefore, apply inflation factor.
		127	Miscellaneous Considerations:	-	
			Regulatory Agencies Approval of Decommissioning Completion	14,514	Presentation of Final Reports, Certificates of Compliance, meetings, and revisions to documents. No significant change since 2020; therefore, apply inflation factor.
			Long Term Monitoring	120,435	Semi-annual groundwater monitoring for metals, PHCs, and PAHs at 3 existing wells at the LM6000 for 5 years. Used same methodology as 2020 but with updated 2024 unit rates.
			Liability	-	Assume land use remains industrial under NSPI ownership and risks have been addressed through remediation costs included in the Tufts Cove liability estimate.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	TUFTS COVE LM6000 Units (2) Plus WHR Boiler and Steam Turbine Generator
				DATE:	July 2024
		Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			Future Controls of Land Use	21,771	Future land use assumed to remain industrial with non-potable groundwater use. Results of the SSRA are valid unless ground cover at the site changes, soil at depth is brought to surface, or groundwater use changes. If changes are made to future land use, ground cover, groundwater use, or if soil is brought to surface, the risk assessment may need to be revisited to assess potential risks to receptors. Risk management will be required during any excavation and decommissioning to address potential risks to construction workers from impacts in soil and groundwater at depth. No significant change since 2020; therefore, apply inflation factor.
		13	**SITE ACCESS REMOVALS**	-	
				-	
		130	General	-	
		131	Access Roads and Road Bridges	-	
		132	Access Railways and Railway Bridges	-	
		133	Airports	-	
		134	Wharves and Mooring Facilities	-	
		15	**SITE SERVICES REMOVALS**	33,382	
		150	Site Services		
		153	Raw Water Supply	7,257	removal and capping water lines, increased complexity since 2007.
		154	Sewage Systems	7,257	removal and capping sewer lines
		155	Storm Water and Floor Drainage Systems	7,257	removal of storm water drainage system
		156	Retaining Walls, ,Fences, Gates, Railways	7,257	
		157	Miscellaneous Improvements in Yard Area	-	
		158	Lighting in Yard Area	4,354	removal of lighting and cables
200's	BUILDINGS AND STRUCTURES:				
		21	**POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS**	129,175	assumed no changes since 2020
		210	Auxiliary Structures	2,903	
		211	Powerhouse	72,570	
		212	Turbine / Generator (including Foundations)	43,542	
		213	Stack (including CEM Structures)	-	
		214	Open	-	
		215	Miscellaneous Equipment Foundations	7,257	
		216	Water Treatment Plant Building	2,903	
		22	**CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE**	39,188	
		220	General	14,514	
		221	Intake Structure (Source to Pumphouse and Restore Shore Line)	2,903	
		222	Pumphouse (including Intake Structure if Integral)	2,903	
		223	Intake and Discharge Lines	4,354	
		224	Outfall Structures (and Restore Shore Line)	included	
		225	Tidal work and sediment, erosion control	14,514	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	TUFTS COVE LM6000 Units (2) Plus WHR Boiler and Steam Turbine Generator
				DATE:	July 2024
		Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
		23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE		
		230	Waste Water / Effluent Treatment System		
		231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)		
		232	Stockout Conveyors, Crushers, Sampler, etc.		
		233	Stacker		
		234	Reclaim System Conveyors, Crushers, etc.		
		235	Plant Conveyors, Trippers, etc.		
		236	Temporary Coal Handling Plant		
		237	Miscellaneous Coal Handling Buildings		
		238	Dispose of Remaining Fuel		
		24	ASH HANDLING PLANT DECOMMISSIONING		
		240	General		
		241	Disposal System		
		242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		
		243	Open		
		26	AUXILIARY BUILDING REMOVAL		
			(NOT ASSOCIATED WITH PRODUCTION PLANT)	7,257	
		260	General		
		261	Utility Buildings	7,257	
		265	Operators' Houses		
		266	Administration Buildings		
		27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	-	for LM6000 - moved to lines 412 and 414
		270	General		included in Tufts Cove Estimate
		271	Oil Pipelines		included in Tufts Cove Estimate
		272	Oil Storage Tanks		included in Tufts Cove Estimate
		273	Fuel Oil Drainage System (including Drain Tank)		included in Tufts Cove Estimate
		274	Gas Pipeline Layout and Supports		included in Tufts Cove Estimate
300's	BOILERS AND AUXILIARIES:				
		33	BOILER PLANT - REMOVALS	43,542	
		330	General		
		331	Boiler	43,542	
		332	Draft Plant (including Air & Gas and Magnesium Systems)		
		333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)		
		334	Soot Blowing System (when separate from Boiler Contract)		
		335	Air Preheaters (when separate from Boiler Contract)		
		336	Gas Recirculating System (when separate from Boiler Contract)		
		337	Chemical Cleaning System		
		338	Auxiliary Boiler and Accessories		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	TUFTS COVE LM6000 Units (2) Plus WHR Boiler and Steam Turbine Generator
				DATE:	July 2024
		Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
		34	BOILER INSTRUMENTS AND CONTROL REMOVALS	7,257	
		340	Unit Instruments and Controls - General	7,257	
		341	Plant DCS and Boiler Control System		
		343	Burner Automation System		
		344	Instrumentation		
		348	Steam Measurement		
		35	FUEL HANDLING SYSTEMS REMOVALS	7,257	
		350	General		
		351	Station Fuel Oil System		
		352	Unit Fuel Oil System		
		353	Unit Coal Handling		
		354	Station Coal Handling (Including Coal Sampling)		
		355	Limestone Handling System		
		356	Diesel Fuel Oil System		
		357	Light Oil System		
		358	Fuel Oil Additive System		
		359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)	7,257	disconnect efforts by Heritage Gas for LM6000s
		36	BOILER STEAM AND WATER SYSTEMS REMOVALS	72,570	
		360	General	72,570	
		363	Boiler Vents, Drains and Blowdown System		
		364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)		
		365	Chemical Feed System		
		366	Boiler Water Storage & Transfer System (could be part of System 367)		
		367	Reserve Feedwater System		
		368	Auxiliary Steam System		
		369	Coal Mill Inerting System (Steam and CO2)		Not relevant
		37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		n/a
					n/a
		370	General		n/a
		371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)		n/a
		372	Station Ash Handling System		n/a
		373	Waste Water / Effluent Treatment System (Mechanical)		n/a
		374	Pretreatment and Demineralizer Plant (including Chemicals)		n/a
		375	Condensate Polishing (L.P. Feedwater) (including Chemicals)		n/a
		38	ENVIRONMENTAL SYSTEMS REMOVALS		
		380	FGD System (Flue Gas Desulfurisation) (Point Aconi only)		n/a
		385	Limestone Handling and Storage System		n/a
		386	Gypsum Handling and Storage (on-site)		n/a
		387	Gypsum Handling and Storage (off-site)		n/a

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	TUFTS COVE LM6000 Units (2) Plus WHR Boiler and Steam Turbine Generator
				DATE:	July 2024
		Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
400's	TURBINES, GENERATORS AND AUXILIARIES:				
		41	TURBO-GENERATOR REMOVALS	870,840	assumed no changes since 2020
		410	General		
		411	Steam Turbine and Auxiliaries	145,140	
		412	Generator and Auxiliaries	-	
		413	Turbine Plant Piping System (when separate from Turbine Contract)	-	
		414	LM6000 (two exist onsite)	725,700	based on no salvage value
		42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS	29,028	
		420	General	29,028	
		421	Condensers and Auxiliaries		
		422	Circulating Water System (Screens, Pumps, Piping and Valves)		
		426	Seawater Treatment Systems (Chlorination System)		
		43	FEEDWATER HEATING SYSTEM REMOVALS	1,845	
		430	TUC5 Sprint system	1,845	
		431	High Pressure Feedwater System		
		432	Bled Steam and Heater Drains/Vents System		
		433	Low Pressure Feedwater System		
		434	Process Steam Piping		
		44	TURBO-GENERATOR CONTROLS REMOVAL	5,354	
		440	Turbine Instruments and Controls - General	4,354	
		441	Turbine Generator Automatic Run-up and Loading (when separate)		
500's	ELECTRICAL:				
		50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		
		504	Supporting Structures		line 221
		505	Framing and Hardware		line 221
		506	Primary and Secondary Overhead Conductor		line 221
		507	Line Protection Equipment		
		508	Underground Conductors		
		509	Underground Conduit and Subways		
		510	Lighting Fixtures		line 158
		511	Services		line158
		512	Metering		line 770
		513	Transformers (May Contain PCB's)		Not in Scope (Sub-Station)

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	TUFTS COVE LM6000 Units (2) Plus WHR Boiler and Steam Turbine Generator
				DATE:	July 2024
		Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
		56	ELECTRICAL POWER SYSTEMS REMOVAL		
		560	General -Electrical (including Junction and Terminal Boxes)		
		561	Medium Voltage Systems (4 kV to 15 kV)		
		562	Low Voltage Systems (480 V to 600 V)		
		563	120 Volt Systems and Supplies		
		564	Continuous Power Systems		
		567	Cathodic Protection System		
		568	Generator Output System		
		57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	2,460	
			(IF NOT COVERED ELSEWHERE)		
		570	General	2,460	HTC Natural gas piping
		571	Lighting		line 158
		572	Grounding (All Buildings, Tanks and Stacks)		line 211
		573	Cable Tray and Conduit		line 211
		574	Control Cable Systems		
		575	Power Cable Systems		
		58	ELECTRICAL CONTROL AND COMMUNICATION	11,611	
		580	General Electrical Controls	5,806	
		581	Communications		
		582	Supervisory and Telemetering System (SCADA)		
		583	Fire detection and Safety Systems (When not part of DCS System 341)	5,806	
		584	Relaying, Metering, Control and Recording		
		585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
		586	Time Standards		
		700's	COMMON SERVICES		
		71	WATER SYSTEMS REMOVAL	14,514	
		710	General		
		711	Common / Domestic Water System		
		712	Auxiliary Circulating Water System (including Air Venting System)		
		714	Fire Fighting System	14,514	
		715	Plumbing System (including Roof Drains)		
		717	General Service Cooling Water System		
		73	BUILDING VENTILATION AND HEATING REMOVALS	4,354	
		730	General	4,354	
		731	Plant Ventilation and Air Conditioning Systems		
		732	Powerhouse Heating Systems (Steam Heating)		
		733	Water Treatment Plant Heating System (when separate from main Plant Building)		
		734	District Heating / Cooling System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	TUFTS COVE LM6000 Units (2) Plus WHR Boiler and Steam Turbine Generator
				DATE:	July 2024
		Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
		75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)	4,354	
		750	General	4,354	
		751	Plant Service Air System		
		752	Nitrogen System		
		753	Hydrogen System (when separate from Turbine/Generator Contract)		
		754	Instrument Air System		
		757	Oxygen and Acetylene System		
		77	PLANT OPERATING EQUIPMENT REMOVALS	2,903	
		770	Environmental - Monitoring Equipment	2,903	
		771	Maintenance Equipment		
		772	Vacuum Cleaning System		
800's	GENERAL AND ADMINISTRATION:				
		82	FIELD FACILITIES AND DECOMMISSIONING	20,320	
		825	Demolition Contractor Facilities	5,806	
		828	Decommissioning Costs		
		827	Demolition of all exterior buildings	14,514	
		85	ADMINISTRATION EXPENSES	319,308	
		850	Demolition Studies		covered above
		851	Consultant Service	145,140	
		852	Field Supervision	87,084	Includes trailers trucks etc.
		853	Head Office Engineering - Salaries and Expenses	87,084	NSPI involvement
		856	Environmental Engineering Cost - Salaries and Expenses		
900's	SCHEDULES AND GENERAL DRAWINGS:				
		90	DRAWINGS	21,771	
		900	Final Site General Arrangement Drawing	21,771	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
					1.23	Factor for Up-dating from July 2020 to July 2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	716,490	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	23,774	Meetings, planning, coordination. No significant change since 2020; therefore, apply inflation factor.
			121	Phase 1 -Site Information Assessment	9,225	Phase I ESA. No significant change since 2020; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	56,074	Former ASTs located on hill above CT have been removed. Six new ASTs have been installed adjacent to the CT (fenced area around CT expanded). Additional investigation will be required to assess former tank farm. Estimate 8 monitoring wells and 10 test pits with soil and groundwater sampling for petroleum hydrocarbons (PHCs), metals, polychlorinated biphenyls (PCBs), and polycyclic aromatic hydrocarbons (PAHs). Used same methodology as 2020 but with updated 2024 unit rates.
			123	Phase 3 - Detailed Testing Program	33,106	Anticipate additional investigation will be required in the area of the six former ASTs, 6 new ASTs, two O/W separators and waste oil UST. Estimate an additional 6 test pits with soil sampling for PHCs and collection of groundwater samples from existing wells for PHCs may be required. Used same methodology as 2020 but with updated 2024 unit rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	7,925	Removal of waste oil UST, two O/W separators, and associated piping. No significant change since 2020; therefore, apply inflation factor.
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	7,925	No significant change since 2020; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	7,257	Small site, but safety issues will need to be monitored and implemented by NSP or a consultant. No significant change since 2020; therefore, apply inflation factor.
				Construction of On-Site Containment Facilities	NA	
				Handling of Wastewater and Surface Drainage	7,257	Silt fencing and water testing along property line and wet land. No significant change since 2020; therefore, apply inflation factor.
				Control of Fugitive Atmospheric Emissions	NA	
				Removal and Disposal of Materials and Residues	50,000	Potential removal of sludge from 1 UST and two O/W separators, vacuum truck usage. Updated to reflect cleaning cost of $10,000 per tank plus additonal work.
				Excavation of Contamminated Soils and Sediments	221,400	Extent of potential impacts unknown. No environmental assessments have been reviewed. Anticipate some impacts at O/W separators and associated USTs as well as waste oil UST. Anticipate potential impacts associated with the former tank farm. No significant change since 2020; therefore, apply inflation factor.
				Reclamation Measures	29,335	Site grading in the tank lots and in the area of the ASTs and hydro seeding. No significant change since 2020; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	12,300	Environmental consulting, site coordination/supervision during decommissioning, soil and water sampling during decommissioning/excavation. No significant change since 2020; therefore, apply inflation factor.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	36,668	Sampling during site remedial efforts, consulting, reporting. No significant change since 2020; therefore, apply inflation factor.
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	7,257	No significant change since 2020; therefore, apply inflation factor.
				Long Term Monitoring	105,390	Semi-annual groundwater monitoring at 6 of the estimated 8 existing wells for 5 years for PHCs. Estimate includes reporting and coordination with regulators. Used same methodology as 2020 but with updated 2024 unit rates.
				Liability	50,799	No significant change since 2020; therefore, apply inflation factor.
				Future Controls of Land Use	50,799	Site to remain as industrial land use. No significant change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			13	SITE ACCESS REMOVALS		
			130	General		
			131	Access Roads and Road Bridges		
			132	Access Railways and Railway Bridges		
			133	Airports		
			134	Wharves and Mooring Facilities		
			15	SITE SERVICES REMOVALS	43,905	
			150	Site Services	8,346	removal and capping of water and sewer services
			153	Raw Water Supply	n/a	
			154	Sewage Systems	10,160	
			155	Storm Water and Floor Drainage Systems	7,257	
			156	Retaining Walls, ,Fences, Gates, Railways	10,886	
			157	Miscellaneous Improvements in Yard Area	n/a	
			158	Lighting in Yard Area	7,257	
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	136,758	
			210	Auxiliary Structures	25,000	
			211	Powerhouse		
			212	Turbine / Generator (including Foundations)	104,501	Foundation removal to 1m below grade. Crushed concrete backfill.
			213	Stack (including CEM Structures)		
			214	Open		
			215	Miscellaneous Equipment Foundations	7,257	pipe/structual support removal & disposal
			216	Water Treatment Plant Building		
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)		
			222	Pumphouse (including Intake Structure if Integral)		
			223	Intake and Discharge Lines		
			224	Outfall Structures (and Restore Shore Line)		
			225	Recirculation System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
			230	Waste Water / Effluent Treatment System		
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)		
			232	Stockout Conveyors, Crushers, Sampler, etc.		
			233	Stacker		
			234	Reclaim System Conveyors, Crushers, etc.		
			235	Plant Conveyors, Trippers, etc.		
			236	Temporary Coal Handling Plant		
			237	Miscellaneous Coal Handling Buildings		
			238	Dispose of Remaining Fuel		
			24	ASH HANDLING PLANT DECOMMISSIONING		does not apply to this site
			240	General		
			241	Disposal System		
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		
			243	Open		
			26	AUXILIARY BUILDING REMOVAL		
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings		
			265	Operators' Houses		
			266	Administration Buildings		
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	261,500	
			270	General	33000	Misc. buildings, pump house etc.
			271	Oil Pipelines	22,000	
			272	Oil Storage Tanks	140,000	New horizontal tanks. Cleaning of tanks in section 100. Tanks are mobile and can be trucked. Assume no salvage - Scrap value in next line. Tank farm foundation left in place - berm walls removed.
			272.1	- Tank scrap value	-8,500	50Ton @ 170 / Ton
			273	Fuel Oil Drainage System (including Drain Tank)	75,000	piping from turbine area, tank farm area to OWS. Includes piping in trench piperack (concrete left in place, backfilled)
			274	Gas Pipeline Layout and Supports		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS		does not apply to this site
			330	General		
			331	Boiler		
			332	Draft Plant (including Air & Gas and Magnesium Systems)		
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)		
			334	Soot Blowing System (when separate from Boiler Contract)		
			335	Air Preheaters (when separate from Boiler Contract)		
			336	Gas Recirculating System (when separate from Boiler Contract)		
			337	Chemical Cleaning System		
			338	Auxiliary Boiler and Accessories		
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS		does not apply to this site
			340	Unit Instruments and Controls - General		
			341	Plant DCS and Boiler Control System		
			343	Burner Automation System		
			344	Instrumentation		
			348	Steam Measurement		
			35	FUEL HANDLING SYSTEMS REMOVALS		
			350	General		did not allow for disposal of any remaining fuel
			351	Station Fuel Oil System		because if shut down is planned properly the
			352	Unit Fuel Oil System		fuel would be consumed prior to shut down
			353	Unit Coal Handling		
			354	Station Coal Handling (Including Coal Sampling)		
			355	Limestone Handling System		
			356	Diesel Fuel Oil System		
			357	Light Oil System		
			358	Fuel Oil Additive System		
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS		
			360	General		
			363	Boiler Vents, Drains and Blowdown System		
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)		
			365	Chemical Feed System		
			366	Boiler Water Storage & Transfer System (could be part of System 367)		
			367	Reserve Feedwater System		
			368	Auxiliary Steam System		
			369	Coal Mill Inerting System (Steam and CO2)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		
			370	General		
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)		
			372	Station Ash Handling System		
			373	Waste Water / Effluent Treatment System (Mechanical)		
			374	Pretreatment and Demineralizer Plant (including Chemicals)		
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)		
			38	ENVIRONMENTAL SYSTEMS REMOVALS		
			380	Mercury Emissions Control Facilities		
			385	Activated Carbon Handling and Storage System		
			386	Baghouse		
			387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS	206,041	
			410	General		
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	206,041	
			412	Generator and Auxiliaries		
			413	Turbine Plant Piping System (when separate from Turbine Contract)		
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS		
			420	General		
			421	Condensers and Auxiliaries		
			422	Circulating Water System (Screens, Pumps, Piping and Valves)		
			426	Seawater Treatment Systems (Chlorination System)		
			43	FEEDWATER HEATING SYSTEM REMOVALS		
			431	High Pressure Feedwater System		
			432	Bled Steam and Heater Drains/Vents System		
			433	Low Pressure Feedwater System		
			434	Process Steam Piping		
			44	TURBO-GENERATOR CONTROLS REMOVAL		
			440	Turbine Instruments and Controls - General		
			441	Turbine Generator Automatic Run-up and Loading (when separate)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment		
			508	Underground Conductors		
			509	Underground Conduit and Subways		
			510	Lighting Fixtures		
			511	Services		
			512	Metering		
			513	Transformers (May Contain PCB's)		
			56	ELECTRICAL POWER SYSTEMS REMOVAL	25,000	
			560	General -Electrical (including Junction and Terminal Boxes)		
			561	Medium Voltage Systems (4 kV to 15 kV)	25000	
			562	Low Voltage Systems (480 V to 600 V)		
			563	120 Volt Systems and Supplies		
			564	Continuous Power Systems		
			567	Cathodic Protection System		
			568	Generator Output System		
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS	2,460	
				(IF NOT COVERED ELSEWHERE)		
			570	General		
			571	Lighting	2,460	
			572	Grounding (All Buildings, Tanks and Stacks)		
			573	Cable Tray and Conduit		
			574	Control Cable Systems		
			575	Power Cable Systems		
			58	ELECTRICAL CONTROL AND COMMUNICATION	4,920	
			580	General Electrical Controls		
			581	Communications	2,460	
			582	Supervisory and Telemetering System (SCADA)	2,460	
			583	Fire detection and Safety Systems (When not part of DCS System 341)		
			584	Relaying, Metering, Control and Recording		
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
			586	Time Standards		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			700's	COMMON SERVICES		
			71	WATER SYSTEMS REMOVAL		
			710	General		
			711	Common / Domestic Water System		
			712	Auxiliary Circulating Water System (including Air Venting System)		
			714	Fire Fighting System		
			715	Plumbing System (including Roof Drains)		
			717	General Service Cooling Water System		
			73	BUILDING VENTILATION AND HEATING REMOVALS	4,920	
			730	General		
			731	Plant Ventilation and Air Conditioning Systems	4,920	HVAC system was added to the admin building - in 2020 estimate.
			732	Powerhouse Heating Systems (Steam Heating)		
			733	Water Treatment Plant Heating System (when separate from main Plant Building)		
			734	District Heating / Cooling System		
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)		
			750	General		
			751	Plant Service Air System		
			752	Nitrogen System		
			753	Hydrogen System (when separate from Turbine/Generator Contract)		
			754	Instrument Air System		
			757	Oxygen and Acetylene System		
			77	PLANT OPERATING EQUIPMENT REMOVALS		Included elsewhere, line 411
			770	Environmental - Monitoring Equipment		inc.lines 120 through 127
			771	Maintenance Equipment		
			772	Vacuum Cleaning System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	TUSKET GENERATING STATION (COMBUSTION TURBINE)
					DATE:	7/15/224
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	7,925	
			825	Demolition Contractor Facilities	7,925	
			828	Decommissioning Costs		
			85	ADMINISTRATION EXPENSES	205,199	
			850	Demolition Studies		covered above
			851	Consultant Service	29,028	
			852	Field Supervision	145,140	Includes trailers trucks etc.
			853	Head Office Engineering - Salaries and Expenses	15,182	NSPI involvement
			856	Environmental Engineering Cost - Salaries and Expenses	15,849	to deal with changes to procedures and plan
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	7,257	
			900	Final Site General Arrangement Drawing	7,257	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
				1.23	Factor for Up-dating from July 2020 to 2024
100's	SITE REMEDIATION ISSUES:				
		12	SITE REMEDIATION ISSUES	799,613	
		120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	31,699	Meetings, correspondence, site plans. No significant change since 2020; therefore, apply inflation factor.
		121	Phase 1 -Site Information Assessment	9,225	Phase I ESA. No significant change since 2020; therefore, apply inflation factor.
		122	Phase 2 - Development of Reconnaissance Testing Program	58,925	9 Monitoring wells, 10 test pits, soil and groundwater for petroleum hydrocarbons (PHCs), metals, polycyclic aromatic hydrocarbons (PAHs), and polychlorinated biphenyls (PCBs). Used same methodology as 2020 but with updated 2024 unit rates.
		123	Phase 3 - Detailed Testing Program	33,608	Anticipate additional investigation will be required in area of ASTs, waste oil UST, and two O/W separators. Estimate 6 additional test pits with soil sampling for PHCs, sampling of existing monitoring wells for PHCs. Used same methodology as 2020 but with updated 2024 unit rates.
		124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	7,925	One UST removal and two oil/water separator removals. No significant change since 2020; therefore, apply inflation factor.
		125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
			Preparation of Specifications & Tender Documents, Contractor Selection	7,925	No significant change since 2020; therefore, apply inflation factor.
			Worker Safety and Health Monitoring	6,765	Safety issues will need to be monitored and implemented by NSPI or a consultant. No significant change since 2020; therefore, apply inflation factor.
			Construction of On-Site Containment Facilities		
			Handling of Wastewater and Surface Drainage	7,257	Silt fencing and water testing along property line and wet land. No significant change since 2020; therefore, apply inflation factor.
			Control of Fugitave Atmospheric Emissions		
			Removal and Disposal of Materials and Residues	53,866	Tanks 1,2,3 (26'diam) estimate $50,000 plus O/W separators
			Excavation of Contamminated Soils and Sediments	316,986	Extent of potential impacts unknown. No environmental assessments have been reviewed. Anticipate some impacts at O/W separators, waste oil tank and the 3 USTs. No significant change since 2020; therefore, apply inflation factor.
			Reclamation Measures	31,699	Site grading in the tank lots and in the area of the three ASTs and hydro seeding. No significant change since 2020; therefore, apply inflation factor.
			In-Program Contaminant Monitoring	12,300	Environmental consulting, site coordination/supervision during decommissioning, soil and water sampling during decommissioning/excavation. No significant change since 2020; therefore, apply inflation factor.
		126	Phase 6 - Confiratory Sampling and Completion Reporting	39,623	Confirmatory sampling during site remedial efforts, consulting, reporting. Increased estimate to include development of a Risk Management Plan.
		127	Miscellaneous Considerations:		
			Regulatory Agencies Approval of Decommissioning Completion	7,257	Correspondence and meetings with Regulators. No significant change since 2020; therefore, apply inflation factor.
			Long Term Monitoring	120,435	Semi-annual groundwater monitoring at existing wells for PHCs for 5 years. Includes reporting and coordination with regulators. Used same methodology as 2020 but with updated 2024 unit rates.
			Liability	27,060	No significant change since 2020; therefore, apply inflation factor.
			Future Controls of Land Use	27,060	No significant change since 2020; therefore, apply inflation factor.
		13	SITE ACCESS REMOVALS	6,962	
		130	General		
		131	Access Roads and Road Bridges	6,962	
		132	Access Railways and Railway Bridges		
		133	Airports		
		134	Wharves and Mooring Facilities		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		15	SITE SERVICES REMOVALS	38,639	
		150	Site Services		
		153	Raw Water Supply	5,570	removal and capping of water and sewer services
		154	Sewage Systems	5,570	
		155	Storm Water and Floor Drainage Systems	8,354	
		156	Retaining Walls, ,Fences, Gates, Railways	11,139	
		157	Miscellaneous Improvements in Yard Area		
		158	Lighting in Yard Area	8,006	
200's	BUILDINGS AND STRUCTURES:				
		21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	216,992	
		210	Auxiliary Structures		
		211	Powerhouse		
		212	Turbine / Generator (including Foundations)	186,582	
		213	Stack (including CEM Structures)		
		214	Open		
		215	Miscellaneous Equipment Foundations	30,410	pipe/structual support removal & disposal
		216	Water Treatment Plant Building		
		22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
		220	General		
		221	Intake Structure (Source to Pumphouse and Restore Shore Line)		
		222	Pumphouse (including Intake Structure if Integral)		
		223	Intake and Discharge Lines		
		224	Outfall Structures (and Restore Shore Line)		
		225	Recirculation System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
		230	Waste Water / Effluent Treatment System		
		231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)		
		232	Stockout Conveyors, Crushers, Sampler, etc.		
		233	Stacker		
		234	Reclaim System Conveyors, Crushers, etc.		
		235	Plant Conveyors, Trippers, etc.		
		236	Temporary Coal Handling Plant		
		237	Miscellaneous Coal Handling Buildings		
		238	Dispose of Remaining Fuel		
		24	ASH HANDLING PLANT DECOMMISSIONING		does not apply to this site
		240	General		
		241	Disposal System		
		242	Lagoon & Final Disposal Areas		
		243	Open		
		26	AUXILIARY BUILDING REMOVAL		
			(NOT ASSOCIATED WITH PRODUCTION PLANT)		
		260	General		
		261	Utility Buildings		
		265	Operators' Houses		
		266	Administration Buildings		
		27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	121,769	
		270	General		
		271	Oil Pipelines	12,164	
		272	Oil Storage Tanks	104,430	cleaning coved in section 100
		272.1	Tank scrap value	-10,030	59 Ton @170 / Ton
		273	Fuel Oil Drainage System (including Drain Tank)	15,205	
		274	Gas Pipeline Layout and Supports		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
300's	BOILERS AND AUXILIARIES:				
		33	BOILER PLANT - REMOVALS		does not apply to this site
		330	General		
		331	Boiler		
		332	Draft Plant (including Air & Gas and Magnesium Systems)		
		333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)		
		334	Soot Blowing System (when separate from Boiler Contract)		
		335	Air Preheaters (when separate from Boiler Contract)		
		336	Gas Recirculating System (when separate from Boiler Contract)		
		337	Chemical Cleaning System		
		338	Auxiliary Boiler and Accessories		
		34	BOILER INSTRUMENTS AND CONTROL REMOVALS		
		340	Unit Instruments and Controls - General		
		341	Plant DCS and Boiler Control System		
		343	Burner Automation System		
		344	Instrumentation		
		348	Steam Measurement		
		35	FUEL HANDLING SYSTEMS REMOVALS		
		350	General		
		351	Station Fuel Oil System		
		352	Unit Fuel Oil System		
		353	Unit Coal Handling		
		354	Station Coal Handling (Including Coal Sampling)		
		355	Limestone Handling System		
		356	Fuel Oil System		
		357	Light Oil System		
		358	Fuel Oil Additive System		
		359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		36	BOILER STEAM AND WATER SYSTEMS REMOVALS		does not apply to this site
		360	General		
		363	Boiler Vents, Drains and Blowdown System		
		364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)		
		365	Chemical Feed System		
		366	Boiler Water Storage & Transfer System (could be part of System 367)		
		367	Reserve Feedwater System		
		368	Auxiliary Steam System		
		369	Coal Mill Inerting System (Steam and CO2)		
		37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		does not apply to this site
		370	General		
		371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)		
		372	Station Ash Handling System		
		373	Waste Water / Effluent Treatment System (Mechanical)		
		374	Pretreatment and Demineralizer Plant (including Chemicals)		
		375	Condensate Polishing (L.P. Feedwater) (including Chemicals)		
		38	ENVIRONMENTAL SYSTEMS REMOVALS		does not apply to this site
		380	FGD System (Flue Gas Desulfurisation) (Point Aconi only)		
		385	Limestone Handling and Storage System		
		386	Gypsum Handling and Storage (on-site)		
		387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:				
		41	TURBO-GENERATOR REMOVALS	349715	
		410	General		
		411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)	349,715	Includes generators
		412	Generator and Auxiliaries		
		413	Turbine Plant Piping System (when separate from Turbine Contract)		
		42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS		does not apply to this site
		420	General		
		421	Condensers and Auxiliaries		
		422	Circulating Water System (Screens, Pumps, Piping and Valves)		
		426	Seawater Treatment Systems (Chlorination System)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		43	FEEDWATER HEATING SYSTEM REMOVALS		does not apply to this site
		431	High Pressure Feedwater System		
		432	Bled Steam and Heater Drains/Vents System		
		433	Low Pressure Feedwater System		
		434	Process Steam Piping		
		44	TURBO-GENERATOR CONTROLS REMOVAL	6000	Included in 2020: External lube oil coolers to reduce generator enclosure temperatures in summer months are to be installed on both units. Fuel control and AVR upgrades were completed on both units. BGT4 has recently been fully upgraded, as noted above.
		440	Turbine Instruments and Controls - General		
		441	Turbine Generator Automatic Run-up and Loading (when separate)		
500's	ELECTRICAL:				
		50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		
		504	Supporting Structures		
		505	Framing and Hardware		
		506	Primary and Secondary Overhead Conductor		
		507	Line Protection Equipment		
		508	Underground Conductors		
		509	Underground Conduit and Subways		
		510	Lighting Fixtures		
		511	Services		
		512	Metering		
		513	Transformers (May Contain PCB's)		
		56	ELECTRICAL POWER SYSTEMS REMOVAL		
		560	General -Electrical (including Junction and Terminal Boxes)		
		561	Medium Voltage Systems (4 kV to 15 kV)		
		562	Low Voltage Systems (480 V to 600 V)		
		563	120 Volt Systems and Supplies		
		564	Continuous Power Systems		
		567	Cathodic Protection System		
		568	Generator Output System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
			(IF NOT COVERED ELSEWHERE)		
		570	General		
		571	Lighting		
		572	Grounding (All Buildings, Tanks and Stacks)		
		573	Cable Tray and Conduit		
		574	Control Cable Systems		
		575	Power Cable Systems		
		58	ELECTRICAL CONTROL AND COMMUNICATION	4130	Included in 2020: New fire detection and suppression system has been installed (Inergen suppressant replaces Halon) Data Acquisition Systems have been installed on each of VJ1, and 2. These DAS have added vibration monitoring and protection functionality to reduce impacts of poor quality signals.
		580	General Electrical Controls	4,130	
		581	Communications		
		582	Supervisory and Telemetering System (SCADA)		
		583	Fire detection and Safety Systems (When not part of DCS System 341)		
		584	Relaying, Metering, Control and Recording		
		585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
		586	Time Standards		
		700's	COMMON SERVICES		
		71	WATER SYSTEMS REMOVAL		
		710	General		
		711	Common / Domestic Water System		
		712	Auxiliary Circulating Water System (including Air Venting System)		
		714	Fire Fighting System		
		715	Plumbing System (including Roof Drains)		
		717	General Service Cooling Water System		
		73	BUILDING VENTILATION AND HEATING REMOVALS	4000	Included in 2020: HVAC system was added to control/admin building
		730	General		
		731	Plant Ventilation and Air Conditioning Systems		
		732	Powerhouse Heating Systems (Steam Heating)		
		733	Water Treatment Plant Heating System (when separate from main Plant Building)		
		734	District Heating / Cooling System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	VICTORIA JUNCTION GENERATING STATION (COMBUSTION TURBINE)
				DATE:	July 2020
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)		
		750	General		
		751	Plant Service Air System		
		752	Nitrogen System		
		753	Hydrogen System (when separate from Turbine/Generator Contract)		
		754	Instrument Air System		
		757	Oxygen and Acetylene System		
		77	PLANT OPERATING EQUIPMENT REMOVALS		
		770	Environmental - Monitoring Equipment		
		771	Maintenance Equipment		
		772	Vacuum Cleaning System		
800's	GENERAL AND ADMINISTRATION:				
		82	FIELD FACILITIES AND DECOMMISSIONING	11,603	
		825	Demolition Contractor Facilities	11,603	
		828	Decommissioning Costs		
		85	ADMINISTRATION EXPENSES	207,712	
		850	Demolition Studies		
		851	Consultant Service	29,240	
		852	Field Supervision	153,164	
		853	Head Office Engineering - Salaries and Expenses	7,603	
		856	Environmental Engineering Cost - Salaries and Expenses	15,205	
900's	SCHEDULES AND GENERAL DRAWINGS:				
		90	DRAWINGS	6,962	
		900	Final Site General Arrangement Drawing	6,962	

Marine Terminal and Associated Infrastructure
Point Tupper
International Coal Port
Sydney Transportation and Railway Maintenance Centre
Sydney Transportation Corridor

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
					1.23	Factor for Up-dating from July 2020 to 2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	1,724,076	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	15,849	Costs associated with overall planning, permitting, coordinating with regulators, coordinating with NSPI etc. Assume no change to 2020 estimate; apply inflation factor.
			121	Phase 1 -Site Information Assessment	24,600	A comprehensive Phase 1 ESA was completed for the PTGS, BAMS site and PTMT by EXP in 2017 in accordance with NSE Phase 1 Protocol (PRO-300); therefore, a full Phase 1 at the PTMT is not required. Costs acssociated with reviewing 2017 Phase 1 ESA, addressing any gaps, and incorporating findings into Phase 2 development. Additional costs assumed for a HAZMAT survey. No change since 2020; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	110,000	A Phase 2 assessment was completed for the PTMT site in 2004, but since then the PTMT coal pile has expanded substantially. Also, NSE introduced their CSR protocols so the site should be reevaluated using the new NSE guidance. A comprehensive Phase 2 ESA will need to be completed in accordance with NSE Phase 2 Protocol (PRO-400). Seven MWs were noted in the 2004 assessment; however, it is unknown if any still exist on site. It is assumed that the 2004 MWs no longer exist and new wells will need to be installed. Estimate 15MWs, 10 TPs, 10 surface soil (SS) samples, 5 sediment samples from harbour floor, and 4 SW samples from the harbour. Assume all samples will be analyzed for BTEX/TPH, PAHs, metals, VOCs and PCBs. Used same methodology as 2020 but with updated 2024 unit rates.
			123	Phase 3 - Detailed Testing Program	70,000	Detailed testing in the area including sampling of the existing MWs to complete the assessment of the site. Estimate 5 additional MWs, 10 TPs, 10 SS samples, 5 sediment samples and 3 SW samples for analysis of metals, BTEX/TPH, PAHs, VOCs and PCBs. Used same methodology as 2020 but with updated 2024 unit rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	159,900	A risk assessment will need to be developed to determine human health and ecological risks based on the contaminants of concern identified in the Phase 2 and Phase 3 ESAs. Assessment work at other NSPI sites with similar features (large coal piles adjacent to SW body, fuel ASTs with possible leaks) have encountered metals impacts in surface soils and metals and PAH impacts in GW that may pose a risk to human health and ecological receptors; therefore, it is assumed similar impacts will be encountered at the PTMT. A robust Human Health and Ecological Risk Assessment (HHERA) will need to be completed that incorporates human health and marine and terrestrial ecological receptors. Additional sampling may be required to supplement the detailed testing program to reduce uncertainties and inform risk. Estimate $80,000 for the marine portion of the risk assessment, and $50,000 for the freshwater and terrestrial portion of the risk assessment. No change since 2020; therefore, apply inflation factor.
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	39,623	Decommissioning plans/specification package will include excavation of impacted soils and capping of the existing coal laydown area. NSPI and consultant cost included. No change since 2020; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	See Right	Air monitoring not anticipated during remediation of TRMC since remedial activities are expected to be minimal.
				Construction of On-Site Containment Facilities	See Right	It is assumed that a small amount of PHC-impacted soil will be encountered during Phase 2 and Phase 3 assessments and subsequent decommissioning activities. This is consistent with previous assessment work completed at other NSPI sites with similar features (i.e., fuel ASTs). Therefore, a small amount of PHC-impacted soil will require excavation and disposal. The coal pile area reportedly consists of a natural liner of silty glacial till with low-permeability; however, it cannot be guaranteed that PHC-impacted soil would not leach through this material into the underlying groundwater. It is assumed that the former coal laydown area will not be used for containment of contaminated soils, and the material will need to be transported off site for proper disposal. There will be no cost associated with construction of on-site containment facilities. No change from 2020.
				Handling of Wastewater and Surface Drainage	49,200	**2020:** The existing PTMT WWTP would remain operational until the coal pile area was capped and graded in order to treat potentially contaminated surface runoff. Expect 3-month operation of the WWTP with an anticipated cost of 10,000 /month. Ditching, siltation controls and water quality testing may cost approximately $10,000 during site decommisioning. **2024:** No change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
				Control of Fugitive Atmospheric Emissions	50,000	Existing air monitoring equipment would remain in place for 1 year. $50,000 would be allocated to dust suppression systems being used during coal pile excavation and cleaning of equipment. Air monitoring at the fence line with TSP (PM 2.5 and 10), VOC and PAH over a one year period.
				Removal and Disposal of Materials and Residues	39,623	For chemical residue removals from piping systems and for cleaning and removal of liquids in caustic tanks, water treatment systems, and fuel systems. No change since 2020; therefore, apply inflation factor.
				Excavation of Contamminated Soils and Sediments	70,000	It is assumed a small amount of PHC-impacted soil encountered during assessment work and/or decommissioning activities will require excavation (estimate 1,000 m3). Accumulated sediment in the settling pond will also require excavation since it is unknown whether the ponds have engineered liners; therefore, there is risk of contaminated sediments/water impacting groundwater. Assume a sediment depositon depth of 0.5m in the settling ponds and a total volume of 1,500 m3. Based on recent BAMS capacity estimates by Gemtec, it is assumed that the existing containment cells at the BAMS site can accommodate contaminated PHC impacted soil and sediment encountered during decommissioning activities prior to capping. Estimate updated to reflect on-site disposal in BAMS as opposed to off-site disposal.
				Reclamation Measures	615,000	Due to the lack of testing to date in the coal pile area, the potential risk to receptors is unknown and it is assumed that a 0.3m cap of clean Class B gravel will be required in this area. This approach mitigates potential risk and is more economical than installing an engineered cap or excavating and disposing of the soil. No change since 2020; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	39,910	Assume additional sampling of 15 existing wells once during decommissioning activities. Assume 10 soil samples may be required during decommissioning in areas previously inaccessible (i.e., building footprints). Assume daily (worst-case) surface water samples for TDS analysis will be required for site runoff into the marine environment (Strait of Canso) for 3-month duration of the project. Used same methodology as 2020 but with updated 2024 unit rates.
			126	Phase 6 - Confirmatory Sampling and Completion Reporting	95,096	Environmental consulting, site coordination/supervision, Project Management issues, confirmatory soil and water sampling and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessments may need to be updated following decommissioning. A Risk Management plan will need to be developed for the site. No change since 2020; therefore, apply inflation factor.
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	23,774	Time spent by NSPI or Consultant at meetings with NSECC during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No change since 2020; therefore, apply inflation factor.
				Long Term Monitoring	230,000	Cost for semi-annual groundwater monitoring from 15 select existing wells and associated long-term monitoring reporting. Assume groundwater monitoring will be conducted for 5 years. Used same methodology as 2020 but with updated 2024 unit rates.
				Liability	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). No change since 2020; therefore, apply inflation factor.
				Future Controls of Land Use	30,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Costs carried for ongoing fence assessments/maintenance. Assume $30,000 fence maintenance costs.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			13	SITE ACCESS REMOVALS	2,560,270	
			130	General		
			131	Access Roads and Road Bridges	30,479	
			132	Access Railways and Railway Bridges	152,397	
			133	Airports		
			134	Wharves and Mooring Facilities	2,377,393	
			15	SITE SERVICES REMOVALS	827,333	
			150	Site Services		
			153	Raw Water Supply	4,755	capping water at main and line removal of piping
			154	Sewage Systems	4,755	removal same trench as water line 1M deeper
			155	Storm Water and Floor Drainage Systems	4,755	
			156	Retaining Walls, ,Fences, Gates, Railways	7,925	
			157	Miscellaneous Improvements in Yard Area	792,464	Removal cost of the new coal handling facility, building and concrete structures to grade. Costs are higher because the intent would be to resale the equipment, except for the concrete silos.
			158	Lighting in Yard Area	12,679	removals only (disconnections not inc.)
200's	BUILDINGS AND STRUCTURES:					
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	615,000	
			210	Auxiliary Structures		
			211	Powerhouse		
			212	Turbine / Generator (including Foundations)		
			213	Stack (including CEM Structures)		
			214	Asbestos Abatement	615,000	Asbestos status unknown, adding $0.5M for remediation
			215	Miscellaneous Equipment Foundations		
			216	Water Treatment Plant Building		
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE	n/a	
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)		
			222	Pumphouse (including Intake Structure if Integral)		
			223	Intake and Discharge Lines		
			224	Outfall Structures (and Restore Shore Line)		
			225	Recirculation System		
			226	Tidal work& Sed. & Erosion Contol		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE	332,835	
			230	Waste Water / Effluent Treatment System	7,925	mostly sch 40 PVC pipe
			231	Coal Pile Distribution Facilities (incl. Coal Unloading Facilities and Primary Conveyors)	142,644	includes removal of slab and tunnels
			232	Stockout Conveyors, Crushers, Sampler, etc.	79,246	includes removal of conveyor, and stucture from wharf to power house conveyor.
			233	Stacker	23,774	
			234	Reclaim System Conveyors, Crushers, etc.	15,849	
			235	Plant Conveyors, Trippers, etc.		
			236	Temporary Coal Handling Plant		
			237	Miscellaneous Coal Handling Buildings	63,397	inc. slab and footings to 3 ft below grade
			238	Dispose of Remaining Fuel		planned s/d would not have any onsite
			24	ASH HANDLING PLANT DECOMMISSIONING		
			240	General		
			241	Disposal System		
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		
			243	Open		
			26	AUXILIARY BUILDING REMOVAL		
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings		
			265	Operators' Houses		
			266	Administration Buildings		
			267	New Buildings Since 2007		
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL		
			270	General		
			271	Oil Pipelines		
			272	Oil Storage Tanks		
			273	Fuel Oil Drainage System (including Drain Tank)		
			274	Gas Pipeline Layout and Supports		
			275	Dyke/ Containment Berm removal		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS		
			330	General		
			331	Boiler		
			332	Draft Plant (including Air & Gas and Magnesium Systems)		
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)		
			334	Soot Blowing System (when separate from Boiler Contract)		
			335	Air Preheaters (when separate from Boiler Contract)		
			336	Gas Recirculating System (when separate from Boiler Contract)		
			337	Chemical Cleaning System		
			338	Auxiliary Boiler and Accessories		
			339	Due to Blg. Height & boiler Suspension		
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS		
			340	Unit Instruments and Controls - General		
			341	Plant DCS and Boiler Control System		
			343	Burner Automation System		
			344	Instrumentation		
			348	Steam Measurement		
			35	FUEL HANDLING SYSTEMS REMOVALS		
			350	General		
			351	Station Fuel Oil System		
			352	Unit Fuel Oil System		
			353	Unit Coal Handling		
			354	Station Coal Handling (Including Coal Sampling)		
			355	Limestone Handling System		
			356	Diesel Fuel Oil System		
			357	Light Oil System		
			358	Fuel Oil Additive System		
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS		
			360	General		
			363	Boiler Vents, Drains and Blowdown System		
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)		
			365	Chemical Feed System		
			366	Boiler Water Storage & Transfer System (could be part of System 367)		
			367	Reserve Feedwater System		
			368	Auxiliary Steam System		
			369	Coal Mill Inerting System (Steam and CO2)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		
			370	General		
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)		
			372	Station Ash Handling System		
			373	Waste Water / Effluent Treatment System (Mechanical)		
			374	Pretreatment and Demineralizer Plant (including Chemicals)		
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)		
			38	ENVIRONMENTAL SYSTEMS REMOVALS		
			380	Mercury Emissions Control Facilities		
			385	Activated Carbon Handling and Storage System		
			386	Baghouse		
			387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS		
			410	General		
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)		
			412	Generator and Auxiliaries		
			413	Turbine Plant Piping System (when separate from Turbine Contract)		
			414	Due to extent of dismantling work		
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS		
			420	General		
			421	Condensers and Auxiliaries		
			422	Circulating Water System (Screens, Pumps, Piping and Valves)		
			426	Seawater Treatment Systems (Chlorination System)		
			43	FEEDWATER HEATING SYSTEM REMOVALS		
			431	High Pressure Feedwater System		
			432	Bled Steam and Heater Drains/Vents System		
			433	Low Pressure Feedwater System		
			434	Process Steam Piping		
			44	TURBO-GENERATOR CONTROLS REMOVAL		
			440	Turbine Instruments and Controls - General		
			441	Turbine Generator Automatic Run-up and Loading (when separate)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment		
			508	Underground Conductors		
			509	Underground Conduit and Subways		
			510	Lighting Fixtures		
			511	Services		
			512	Metering		
			513	Transformers (May Contain PCB's)		
			56	ELECTRICAL POWER SYSTEMS REMOVAL		
			560	General -Electrical (including Junction and Terminal Boxes)		
			561	Medium Voltage Systems (4 kV to 15 kV)		
			562	Low Voltage Systems (480 V to 600 V)		
			563	120 Volt Systems and Supplies		
			564	Continuous Power Systems		
			567	Cathodic Protection System		
			568	Generator Output System		
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS (IF NOT COVERED ELSEWHERE)		
			570	General		
			571	Lighting		
			572	Grounding (All Buildings, Tanks and Stacks)		
			573	Cable Tray and Conduit		
			574	Control Cable Systems		
			575	Power Cable Systems		
			58	ELECTRICAL CONTROL AND COMMUNICATION		
			580	General Electrical Controls		
			581	Communications		
			582	Supervisory and Telemetering System (SCADA)		
			583	Fire detection and Safety Systems (When not part of DCS System 341)		
			584	Relaying, Metering, Control and Recording		
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
			586	Time Standards		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
			700's	COMMON SERVICES		
			71	WATER SYSTEMS REMOVAL		
			710	General		
			711	Common / Domestic Water System		
			712	Auxiliary Circulating Water System (including Air Venting System)		
			714	Fire Fighting System		
			715	Plumbing System (including Roof Drains)		
			717	General Service Cooling Water System		
			73	BUILDING VENTILATION AND HEATING REMOVALS		
			730	General		
			731	Plant Ventilation and Air Conditioning Systems		
			732	Powerhouse Heating Systems (Steam Heating)		
			733	Water Treatment Plant Heating System (when separate from main Plant Building)		
			734	District Heating / Cooling System		
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)		
			750	General		
			751	Plant Service Air System		
			752	Nitrogen System		
			753	Hydrogen System (when separate from Turbine/Generator Contract)		
			754	Instrument Air System		
			757	Oxygen and Acetylene System		
			77	PLANT OPERATING EQUIPMENT REMOVALS		
			770	Environmental - Monitoring Equipment		
			771	Maintenance Equipment		
			772	Vacuum Cleaning System		
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	23,774	
			825	Demolition Contractor Facilities	7,925	
			828	Decommissioning Costs	15,849	
			85	ADMINISTRATION EXPENSES	408,076	
			850	Demolition Studies		covered above
			851	Consultant Service	93,760	
			852	Field Supervision	221,890	Includes trailers trucks etc.
			853	Head Office Engineering - Salaries and Expenses	30,363	NSPI involvement
			856	Environmental Engineering Cost - Salaries and Expenses	62,062	to deal with changes to procedures and plan

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	MARINE TERMINAL POINT TUPPER
					DATE:	15-Jul-24
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes:2024
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	31,699	
			900	Final Site General Arrangement Drawing	31,699	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

SYDNEY INTERNATIONAL COAL PIER

			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
					1.23	Factor for Up-dating from July 2020 to 2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	2,376,850	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	24,600	Costs associated with overall planning, permitting, coordinating with regulators, coordinating with NSPI, NSE, etc. No change since 2020; apply inflation factor.
			121	Phase 1 -Site Information Assessment	49,200	Previous Environmental Baseline Assessments have been completed in the past (2003, and updates in 2012 and 2018). A portion of the previous assessment work included a Phase 1 ESA; however, the Phase 1 was not comprehensive and did not include all items prescribed in the NSE Phase 1 Protocol (PRO-300). Therefore, a comprehensive Phase 1 will need to be completed for the site. Estimate $20,000 to complete a Phase 1 ESA. The previous assessments mentioned that asbetos-containing material is likely present on site; therefore, a HAZMAT survey will be required. Estimate $20,000 for a HAZMAT survey. No change since 2020; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	110,000	A portion of the previous assessment work included a Phase 2 ESA; however, the Phase 2 was not comprehensive and did not include all items prescribed in the NSE Phase 2 Protocol (PRO-400). Therefore, a comprehensive Phase 2 ESA will be required. It was noted during previous site visits that 4 monitoring wells (MWs) currently exist on site. Estimate 12 additional MWs, 15 TPs and 15 surface soil (SS) samples required around the waste area, around settling ponds and temporary settling pond, temporary coal laydown area, perimeter of coal laydown area, adjacent to former "BINS" area, in areas of past and present ASTs, and adjacent to the converyor systems. Estimate 5 sediment samples from harbour floor area. Estimate 6 additional sediment samples from settling ponds, temporary settling pond and watercourse adjacent to waste area (iron precipitate noted here). Estimate 3 SW samples. Assume all samples will be submitted for metals, BTEX/TPH, PAHs, VOCs and PCBs. Used same methodology as 2020 but with updated 2024 unit rates.
			123	Phase 3 - Detailed Testing Program	90,000	Detailed testing in the area including sampling of the existing MWs to complete the assessment of the site. Estimate 5 additional MWs, 10 TPs, 10 SS samples, 5 sediment samples and 3 SW samples for analysis of metals, BTEX/TPH, PAHs, VOCs and PCBs. Used same methodology as 2020 but with updated 2024 unit rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	159,900	A risk assessment will need to be developed to determine human health and ecological risks based on the contaminants of concern identified in the Phase II and Phase III ESAs. Previous intrusive assesssments completed at the ICP have identified impacts in surface soil, groundwater, and harbour sediments. Additional sampling may be required to supplement the detailed testing program to reduce uncertainties and inform risk. Estimate $80,000 for the marine portion of the risk assessment, and $50,000 for the freshwater and terrestrial portion of the risk assessment. No change since 2020; therefore, apply inflation factor.
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	36,900	Decommissioning plans/specification packages for capping of the existing lined coal laydown area and temporary coal laydown area. NSPI and consultant cost included. Assume this cost will be similar to the PTMT cost since both sites are similar in size and have similar features (i.e., very large coal laydown area). No change since 2020; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	See Right	Air monitoring not anticipated during remediation of Transportation Corridor since remedial activities are expected to be minimal.
				Construction of On-Site Containment Facilities	-	It is assumed that a small amount of PHC-impacted soil will be encountrered during Phase 2 and Phase 3 assessments and subsequent decommissioning activities. This is consistent with previous assessment work completed at other NSPI sites with similar features (i.e., fuel ASTs). Therefore, a small amount of PHC-impacted soil will require excavation and disposal. It is assumed the material will need to be transported off site for proper disposal; therefore, there will be no cost associated with construction of on-site containment facilities. No change from 2020.
				Handling of Wastewater and Surface Drainage	30,750	It is unlikely that the settling ponds would need to remain operational during site decommissioning activities. Standard construction practices for surface water runoff mitigation would be used. Estimate that contaminated sediment in the settling ponds and temporary settling pond would need to be excavated and disposed of; however, this figure will be covered in the 'Excavation of Contaminated Soils and Sediment' line item below. Water in settling ponds has historically met NSE guidelines for TSS, TPH and pH and could be drained into the harbour. Estimate ongoing pond discharge samples to ensure guidelines are met prior to discharge to harbour. No change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

						SYDNEY INTERNATIONAL COAL PIER
			Account Code	**Item Description**	**Estimated Cost: July 2024**	**Assumptions / Notes: 2024**
				Control of Fugitive Atmospheric Emissions	75,000	Existing air monitoring equipment would remain in place for the duration of decommissioning activities. Costs allocated to dust suppression systems being used during coal pile excavation and cleaning of equipment. Air monitoring at the fence line with TSP (PM 2.5 and 10), VOC and PAH over duration of decommissioning activties.
				Removal and Disposal of Materials and Residues	12,300	For removal of fuel residues from aboveground storage tanks and waste oil tank, removal of on site wastewater treatment chemicals, removal of stored petroleum products in storage shed, and removal of stored diesel exhaust fluid (DEF) inside trestle storage area. The ICP has very minimal piping systems on site, only two ASTs, minimal petroleum chemicals stored on site and minimal wastewater treatment chemicals on site; therefore, it is anticapted that this cost will be much lower than other NSPI sites. No change since 2020; therefore, apply inflation factor.
				Excavation of Contamminated Soils and Sediments	526,500	As mentioned above, it is assumed a small amount of PHC-impacted soil encountered during assessment work and/or decommissioning activities will require excavation and off-site disposal. Accumulated sediment in the settling ponds and temporary settling ponds will also require excavation and off-site disposal since the ponds do not have engineered liners and there is risk of contaminated sediments impacting groundwater. Assume a sediment deposition depth of 0.5m in the settling ponds, with a total estimated volume of 950 m3. The amount of estimated PHC-impacted soil (1,000 m3) is consistent with that encountered at other NSPI sites and scaled according to the relative size of the site. Used same methodology as 2020 but with updated 2024 soil disposal rates.
				Reclamation Measures	799,500	Due to the lack of testing to date in the coal pile area and temporary coal laydown area, the potential risk to receptors is unknown and it is assumed that a 0.3m cap of clean Class B gravel will be required. This approach mitigates potential risk and is more economical than installing an engineered cap or excavating and disposing of the soil offsite. Additional fill, grading and seeding will be required in areas where PHC and/or PHC-impacted soil was excavated. Additional fill, grading, seeding and siltation contols required in other areas of the site. No change since 2020; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	40,000	Assume additional sampling of 15 existing wells once during decommissioning activities. Assume 15 soil samples may be required during decommissioning in areas previously inaccessible (i.e., building footprints). Assume daily (worst-case) surface water samples for TDS analysis will be required for site runoff into the harbour for 3-month duration of project. Costs include sampling activities and reporting. Used same methodology as 2020 but with updated 2024 unit rates.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	86,100	Environmental consulting, site coordination/supervision, Project Management issues, confirmatory soil and water sampling and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessments may need to be updated following decommissioning. A Risk Management plan will need to be developed for the site. Assume this cost will be similar to the PTMT cost since both sites are similar in size and have similar features. No change since 2020; therefore, apply inflation factor.
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	24,600	Time spent by NSPI or Consultant at meetings with NSE during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. Assume this cost will be similar to the PTMT cost since both sites are similar in size and have similar features. No change since 2020; therefore, apply inflation factor.
				Long Term Monitoring	200,000	Cost for semi-annual groundwater monitoring from 15 select existing wells and associated long-term monitoring reporting. Assume groundwater monitoring will be conducted for 5 years. Used same methodology as 2020 but with updated 2024 unit rates.
				Liability	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). No change since 2020; therefore, apply inflation factor.
				Future Controls of Land Use	50,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Costs carried for ongoing fence assessments/maintenance. Assume $50,000 fence maintenance costs.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

SYDNEY INTERNATIONAL COAL PIER

			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			13	**SITE ACCESS REMOVALS**		
			130	General		
			131	Access Roads and Road Bridges		
			132	Access Railways and Railway Bridges		
			133	Airports		
			134	Wharves and Mooring Facilities		
			135	Sediment and Erosion Control		
			15	**SITE SERVICES REMOVALS**		
			150	Site Services		
			153	Raw Water Supply		
			154	Sewage Systems		
			155	Storm Water and Floor Drainage Systems		
			156	Retaining Walls, ,Fences, Gates, Railways		
			157	Miscellaneous Improvements in Yard Area		
			158	Lighting in Yard Area		
			159	**Sediment and Erosion Control**		
200's	**BUILDINGS AND STRUCTURES:**					
			21	**POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS**	322,260	
			210	Auxiliary Structures		
			211	Loading structure	141,450	
			212	Turbine / Generator (including Foundations)		
			213	Stack (including CEM Structures)		
			214	Open		
			215	Miscellaneous Equipment Foundations		
			216	Water Treatment Plant Building		
			217	**Rail lines**	180,810	Not including bridges. Dispoal cost offset by scrap value
			22	**CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE**		
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)		
			222	Pumphouse (including Intake Structure if Integral)		
			223	Intake and Discharge Lines		
			224	Outfall Structures (and Restore Shore Line)		
			225	Recirculation System		
			226	**Tidal work& Sed. & Erosion Contol**		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

SYDNEY INTERNATIONAL COAL PIER

			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			23	COAL HANDLING PLANT - REMOVE TO GRADE	980,710	
			230	Waste Water / Effluent Treatment System		
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)		
			232	Stockout Conveyors, Crushers, Sampler, etc.	955,710	92k - Loadout conveyor _No 5 92k - feed conveyor No 3 39k - Hopper 252k - No. 1 Conveyor 117k - No 2 Conveyor 363K - Ships conveyor
			237	Miscellaneous Coal Handling Buildings	25,000	Slab foundations to remain
			24	ASH HANDLING PLANT DECOMMISSIONING		
			240	General		
			241	Disposal System		
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		
			243	Open		
			26	AUXILIARY BUILDING REMOVAL	80,000	
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General	10,000	
			261	Utility Buildings	15,000	
			265	Operators' Houses	25000	Removal to grade.
			266	Administration Buildings	30000	Removal to grade.
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	14,760	
			270	General	14,760	Removal to grade level
			271	Oil Pipelines		
			272	Oil Storage Tanks		
			273	Fuel Oil Drainage System (including Drain Tank)		
			274	Gas Pipeline Layout and Supports		
			275	Dyke/ Containment Berm removal		
300's	BOILERS AND AUXILIARIES:					
			33	BOILER PLANT - REMOVALS		NA
			330	General		
			331	Boiler		
			332	Draft Plant (including Air & Gas and Magnesium Systems)		
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)		
			334	Soot Blowing System (when separate from Boiler Contract)		
			335	Air Preheaters (when separate from Boiler Contract)		
			336	Gas Recirculating System (when separate from Boiler Contract)		
			337	Chemical Cleaning System		
			338	Auxiliary Boiler and Accessories		
			339	Due to Blg. Height & boiler Suspension		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

SYDNEY INTERNATIONAL COAL PIER

Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
34	**BOILER INSTRUMENTS AND CONTROL REMOVALS**		NA
340	Unit Instruments and Controls - General		
341	Plant DCS and Boiler Control System		
343	Burner Automation System		
344	Instrumentation		
348	Steam Measurement		
35	**FUEL HANDLING SYSTEMS REMOVALS**		NA
350	General		
351	Station Fuel Oil System		
352	Unit Fuel Oil System		
353	Unit Coal Handling		
354	Station Coal Handling (Including Coal Sampling)		
355	Limestone Handling System		
356	Diesel Fuel Oil System		
357	Light Oil System		
358	Fuel Oil Additive System		
359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
36	**BOILER STEAM AND WATER SYSTEMS REMOVALS**		NA
360	General		
363	Boiler Vents, Drains and Blowdown System		
364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)		
365	Chemical Feed System		
366	Boiler Water Storage & Transfer System (could be part of System 367)		
367	Reserve Feedwater System		
368	Auxiliary Steam System		
369	Coal Mill Inerting System (Steam and CO2)		
37	**ASH AND WATER TREATMENT SYSTEMS REMOVALS**		NA
370	General		
371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)		
372	Station Ash Handling System		
373	Waste Water / Effluent Treatment System (Mechanical)		
374	Pretreatment and Demineralizer Plant (including Chemicals)		
375	Condensate Polishing (L.P. Feedwater) (including Chemicals)		
38	**ENVIRONMENTAL SYSTEMS REMOVALS**		
380	Mercury Emissions Control Facilities		
385	Activated Carbon Handling and Storage System		
386	Baghouse		
387	Gypsum Handling and Storage (off-site)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

SYDNEY INTERNATIONAL COAL PIER

			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
400's	TURBINES, GENERATORS AND AUXILIARIES:					
			41	TURBO-GENERATOR REMOVALS		NA
			410	General		
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)		
			412	Generator and Auxiliaries		
			413	Turbine Plant Piping System (when separate from Turbine Contract)		
			414	Due to extent of dismantling work		
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS		NA
			420	General		
			421	Condensers and Auxiliaries		
			422	Circulating Water System (Screens, Pumps, Piping and Valves)		
			426	Seawater Treatment Systems (Chlorination System)		
			43	FEEDWATER HEATING SYSTEM REMOVALS		NA
			431	High Pressure Feedwater System		
			432	Bled Steam and Heater Drains/Vents System		
			433	Low Pressure Feedwater System		
			434	Process Steam Piping		
			44	TURBO-GENERATOR CONTROLS REMOVAL		NA
			440	Turbine Instruments and Controls - General		
			441	Turbine Generator Automatic Run-up and Loading (when separate)		
500's	ELECTRICAL:					
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		NA
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment		
			508	Underground Conductors		
			509	Underground Conduit and Subways		
			510	Lighting Fixtures		
			511	Services		
			512	Metering		
			513	Transformers (May Contain PCB's)		
			56	ELECTRICAL POWER SYSTEMS REMOVAL	104,550	
			560	General -Electrical (including Junction and Terminal Boxes)	104,550	Lights / Transformer / AG-cables / MCC buildings / Sub stations
			561	Medium Voltage Systems (4 kV to 15 kV)		
			562	Low Voltage Systems (480 V to 600 V)		
			563	120 Volt Systems and Supplies		
			564	Continuous Power Systems		
			567	Cathodic Protection System		
			568	Generator Output System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

SYDNEY INTERNATIONAL COAL PIER

Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
57	**AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS**	**17,835**	
570	General	17,835	
571	Lighting		
572	Grounding (All Buildings, Tanks and Stacks)		
573	Cable Tray and Conduit		
574	Control Cable Systems		
575	Power Cable Systems		
58	**ELECTRICAL CONTROL AND COMMUNICATION**	**6,150**	
580	General Electrical Controls	6,150	Installation of hydaulic gate system and electronic controls on train loadout - included in 2020 report
581	Communications		
582	Supervisory and Telemetering System (SCADA)		
583	Fire detection and Safety Systems (When not part of DCS System 341)		
584	Relaying, Metering, Control and Recording		
585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
586	Time Standards		
700's	**COMMON SERVICES**		
71	**WATER SYSTEMS REMOVAL**	**27,675**	
710	General	27,675	Above ground Piping Only
711	Common / Domestic Water System		
712	Auxiliary Circulating Water System (including Air Venting System)		
714	Fire Fighting System		
715	Plumbing System (including Roof Drains)		
717	General Service Cooling Water System		
73	**BUILDING VENTILATION AND HEATING REMOVALS**		
730	General		
731	Plant Ventilation and Air Conditioning Systems		
732	Powerhouse Heating Systems (Steam Heating)		
733	Water Treatment Plant Heating System (when separate from main Plant Building)		
734	District Heating / Cooling System		
75	**COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)**		
750	General		
751	Plant Service Air System		
752	Nitrogen System		
753	Hydrogen System (when separate from Turbine/Generator Contract)		
754	Instrument Air System		
757	Oxygen and Acetylene System		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

						SYDNEY INTERNATIONAL COAL PIER
			Account Code	Item Description	Estimated Cost: July 2024	Assumptions / Notes: 2024
			77	PLANT OPERATING EQUIPMENT REMOVALS	15,375	
			770	Environmental - Monitoring Equipment		
			771	Maintenance Equipment	15,375	
			772	Vacuum Cleaning System		
				TOTAL DIRECT LABOR AND EQUIPMENT COSTS (TDREC)	3,946,165	
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	276,232	
			825	Demolition Contractor Facilities	78,923	2% of TDREC
			828	Decommissioning Costs	197,308	5% of TDREC
			85	ADMINISTRATION EXPENSES	78,923	
			850	Demolition Studies		
			851	Consultant Service	78,923	2% of TDREC
			852	Field Supervision	39,462	1% of TDREC
			853	Head Office Engineering - Salaries and Expenses	118,385	3% of TDREC
			856	Environmental Engineering Cost - Salaries and Expenses	236,770	6% of TDREC
					39,462	1% of TDREC
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	24,600	
			900	Final Site General Arrangement Drawing	24,600	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
						1.2300	Factor for Up-dating from July 2020 to July 2024
100's	SITE REMEDIATION ISSUES:						
			12	SITE REMEDIATION ISSUES	2,015,000	2,818,600	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	20,000	24,600	Costs associated with overall planning, permitting, coordinating with regulators, coordinating with NSPI, NSE, etc. No change since 2020; apply inflation factor.
			121	Phase 1 -Site Information Assessment	40,000	49,200	Previous Environmental Baseline Assessments have been completed in the past (2003, and updates in 2012 and 2018). A portion of the previous assessment work included a Phase 1 ESA; however, the Phase 1 was not comprehensive and did not include all items prescribed in the NSE Phase 1 Protocol (PRO-300). Therefore, a comprehensive Phase 1 will need to be completed for the site. Estimate $20,000 to complete a Phase 1 ESA. The previous assessments mentioned that asbetos-containing material is unlikely at the TRMC site due to its age; however, a HAZMAT survey will likely still need to be completed. Estimate $20,000 for a HAZMAT survey. No change since 2020; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	80,000	110,000	A portion of the previous assessment work included a Phase 2 ESA; however, the Phase 2 was not comprehensive and did not include all items prescribed in the NSE Phase 2 Protocol (PRO-400). Therefore, a comprehensive Phase 2 ESA will be required. It was noted during document review and site visit activities that 18 monitoring wells (MWs) currently exist on site. Estimate 8 additional MWs, 20 TPs and 20 surface soil (SS) samples required around the fuel sand building, the fuel/sand building drainage UST, 50,000L diesel AST, waste oil tank, small gasoline and diesel tanks, perimeter of TRMC building, perimeter of boiler building, near the fuel storage building, around the former waste area, throughout the rail yard, and around the 35,000L furnace oil AST. Estimate 3 SW samples and 3 sediment samples from the wetland area to the west of site where sheen was noted in previous assessments. Assume all samples will be submitted for metals, BTEX/TPH, PAHs, VOCs and PCBs. Used same methodology as 2020 but with updated 2024 unit rates.
			123	Phase 3 - Detailed Testing Program	60,000	80,000	Detailed testing in the area including sampling of the existing MWs to complete the assessment of the site. Estimate an additional 5 additional MWs, 10 TPs and 10 SS samples in the area of the furnace oil AST (unreported spill of unknown volume mentioned during site visit), fuel/sand building drainage UST, former waste area, fuel sand building, and other areas of concern that are identified in the Phase 2 assessment. Estimate 3 additional sediment samples and 3 SW samples in wetland area to the west of site. Assume all samples will be submitted for metals, BTEX/TPH, PAHs, VOCs and PCBs. Used same methodology as 2020 but with updated 2024 unit rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	60,000	73,800	A risk assessment will need to be developed to determine human health and ecological risks based on the contaminants of concern identified in the Phase 2 and Phase 3 ESAs. Previous intrusive assesssments completed at the TRMC have identified impacts from various COCs in soil and groundwater; therefore, a robust Human Health and Ecological Risk Assessment (HHERA) will need to be completed that incorporates human health, freshwater (wetland) and terrestrial ecological receptors. Additional sampling may be required to supplement the detailed testing program to reduce uncertainties and inform risk. Estimate $50,000 for the HHERA. No change from 2020; therefore, apply inflation factor.
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:			
				Preparation of Specifications and Tender Documents, Contractor Selection	25,000	30,750	Decommissioning plans/specification package will include excavation of PHC and PAH-impacted soils and capping of sanitary treatment ponds. No signficiant change to 2020 estimate; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	See Right	See Right	Air monitoring not anticipated during remediation of TRMC since remedial activities are expected to be minimal.
				Construction of On-Site Containment Facilities	See Right	See Right	Since no on-site containment facilities currently exist, it is assumed that any PHC or PAH-impacted soil will be transported off-site for proper disposal; therefore, there is no cost associated with the construction of on-site containment facilities. No change since 2020.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
				Handling of Wastewater and Surface Drainage	10,000	12,300	The majority of the site is covered with railway ballast and is very flat due to it being used as a railway; therefore, the site is very well drained and surface water runoff should not be a major issue. Assume booms will be required in the wetland area to catch potential PHC-impacts that may drain towards here during decommissioning activities. The sanitary ponds would likely need to remain operational during decommissioning activities, but it is assumed there will be very little cost associated with their operation since the ponds are no longer treated due to very low numbers of employees working on site. No change since 2020; therefore, apply inflation factor.
				Control of Fugitive Atmospheric Emissions	See Right	See Right	Fugitive atmospheric emissions not anticipated during remediation of TRMC since remedial activities are expected to be minimal.
				Removal and Disposal of Materials and Residues	20,000	24,600	For removal of fuel residues from aboveground storage tanks, underground storage tank, removal of stored chlorine products and chlorine residues in chlorination building piping, removal of stored petroleum products in storage shed, and removal of residues in boiler building and associated piping. The TRMC has minimal tanks, piping, fuel storage etc. compared to NSPI's power generating sites; therefore it is antciipated that this cost will be lower compared to some other NSPI sites. No change since 2020; therefore, apply inflation factor.
				Excavation of Contamminated Soils and Sediments	850,000	1,350,000	Based on previous assessments at the TRMC and information gathered during the site visit, there was free product noted in at least three locations on site (2003) and BTEX/TPH and PAH mpacts in surface soils (2003 and 2012). There was also a former furnace oil spill that went unreported from the 35,000L furnace oil AST. It is assumed that PHC-impacted soils will be encountered in this area during Phase 2 and Phase 3 ESAs and decommissioing activities. It is also assumed that any PHC-impacted surface soils will have to be removed from site due to potential risk to on-site human and ecological receptors. Assume 5,000 m3 of PHC and PAH-impacted soil will need to be excavated and disposed of off-site. Used same methodology as 2020 but with updated 2024 unit rates.
				Reclamation Measures	475,000	584,250	Capping anticipated at the sanitary treatment ponds. Total estimated area requiring capping is 12,500 m2. Capping costs are based on NSPI supplied rates from the Abercrombie Ash Management site. Capping measures will include fill material, grading, seeding, and siltation controls. Additional fill, grading and seeding will be required in areas where PHC and/or PHC-impacted soil was excavated. No change since 2020; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	35,000	40,000	Assume additional sampling of 15 existing wells once during decommissioning activities. Assume 15 soil samples may be required during decommissioning in areas previously inaccessible (i.e., building footprints). Assume daily (worst-case) surface water samples for TDS analysis will be required for site runoff into the wetland area for assumed 3-month duration of project. Costs reflect sampling and reporting of results. Used same methodology as 2020 but with updated 2024 unit rates.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	100,000	123,000	Environmental consulting, site coordination/supervision, Project Management issues, confirmatory soil and water sampling and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessments may need to be updated following decommissioning. A Risk Management plan will need to be developed for the site. Assume this cost will be greater than the ICP cost since previous assessments have indicated a greater extent of impacts in soil and groundwater and more sampling and reporting will be required. No change since 2020; therefore, apply inflation factor.
			127	Miscellaneous Considerations:			
				Regulatory Agencies Approval of Decommissioning Completion	20,000	24,600	Time spent by NSPI or Consultant at meetings with NSECC during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No change since 2020; therefore, apply inflation factor.
				Long Term Monitoring	170,000	200,000	Cost for semi-annual groundwater monitoring from 15 select existing wells and associated long-term monitoring reporting. Assume groundwater monitoring will be conducted for 5 years. Used same methodology as 2020 but with updated 2024 unit rates.
				Liability	50,000	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). No change since 2020; therefore, apply inflation factor.
				Future Controls of Land Use		30,000	Assume land use remains industrial under NSPI ownership and site will remain fenced indefinitely. It is assumed risks have been addressed through remediation costs included in this liability estimate. Costs carried for ongoing fence assessments/maintenance. Costs carried for ongoing fence assessments/maintenance. Assume $30,000 fence maintenance costs.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
			13	SITE ACCESS REMOVALS			
			130	General			
			131	Access Roads and Road Bridges			
			132	Access Railways and Railway Bridges			
			133	Airports			
			134	Wharves and Mooring Facilities			
			135	Sediment and Erosion Control			
			15	SITE SERVICES REMOVALS			
			150	Site Services			
			153	Raw Water Supply			
			154	Sewage Systems			
			155	Storm Water and Floor Drainage Systems			
			156	Retaining Walls, ,Fences, Gates, Railways			
			157	Miscellaneous Improvements in Yard Area			
			158	Lighting in Yard Area			
			159	**Sediment and Erosion Control**			
200's	BUILDINGS AND STRUCTURES:						
			21	POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS	720,000	885,600	
			210	Auxiliary Structures			
			211	Powerhouse			
			212	Turbine / Generator (including Foundations)			
			213	Stack (including CEM Structures)			
			214	Asbestos Abatement	500,000	615,000	Adding $0.5M. No knowledge of overall asbestos assessment - Rail Center buildings built in late 1980's . Assessment of some furnace boiler template sheets done, but negative result
			215	Miscellaneous Equipment Foundations	220,000	270,600	With reference to buildings in Category 26
			216	Water Treatment Plant Building			
			217	**Rail lines**			
			22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE			N/A
			220	General			
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)			
			222	Pumphouse (including Intake Structure if Integral)			
			223	Intake and Discharge Lines			
			224	Outfall Structures (and Restore Shore Line)			
			225	Recirculation System			
			226	**Tidal work& Sed. & Erosion Contol**			

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE			N/A
			230	Waste Water / Effluent Treatment System			
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)			
			232	Stockout Conveyors, Crushers, Sampler, etc.			
			233	Stacker			
			234	Reclaim System Conveyors, Crushers, etc.			
			235	Plant Conveyors, Trippers, etc.			
			236	Temporary Coal Handling Plant			
			237	Miscellaneous Coal Handling Buildings			
			238	Dispose of Remaining Fuel			
			24	ASH HANDLING PLANT DECOMMISSIONING			N/A
			240	General			
			241	Disposal System			
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)			
			243	Open			
			26	AUXILIARY BUILDING REMOVAL	395,000	485,850	
				(NOT ASSOCIATED WITH PRODUCTION PLANT)			
			260	General	350,000	430,500	
			261	Utility Buildings	45,000	55,350	
			265	Operators' Houses			
			266	Administration Buildings			
			267	New Buildings Since 2007			
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL	28,000	25,440	
			270	General			
			271	Oil Pipelines			
			272	Oil Storage Tanks	28,000	25,440	Includes 9k scrap value
			273	Fuel Oil Drainage System (including Drain Tank)			
			274	Gas Pipeline Layout and Supports			
			275	Dyke/ Containment Berm removal			
300's	BOILERS AND AUXILIARIES:						N/A
			33	BOILER PLANT - REMOVALS			
			330	General			
			331	Boiler			
			332	Draft Plant (including Air & Gas and Magnesium Systems)			
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)			
			334	Soot Blowing System (when separate from Boiler Contract)			
			335	Air Preheaters (when separate from Boiler Contract)			
			336	Gas Recirculating System (when separate from Boiler Contract)			
			337	Chemical Cleaning System			
			338	Auxiliary Boiler and Accessories			
			339	Due to Blg. Height & boiler Suspension			

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS			
			340	Unit Instruments and Controls - General			
			341	Plant DCS and Boiler Control System			
			343	Burner Automation System			
			344	Instrumentation			
			348	Steam Measurement			
			35	FUEL HANDLING SYSTEMS REMOVALS			
			350	General			
			351	Station Fuel Oil System			
			352	Unit Fuel Oil System			
			353	Unit Coal Handling			
			354	Station Coal Handling (Including Coal Sampling)			
			355	Limestone Handling System			
			356	Diesel Fuel Oil System			
			357	Light Oil System			
			358	Fuel Oil Additive System			
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)			
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS			
			360	General			
			363	Boiler Vents, Drains and Blowdown System			
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)			
			365	Chemical Feed System			
			366	Boiler Water Storage & Transfer System (could be part of System 367)			
			367	Reserve Feedwater System			
			368	Auxiliary Steam System			
			369	Coal Mill Inerting System (Steam and CO2)			
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS			
			370	General			
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)			
			372	Station Ash Handling System			
			373	Waste Water / Effluent Treatment System (Mechanical)			
			374	Pretreatment and Demineralizer Plant (including Chemicals)			
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)			
			38	ENVIRONMENTAL SYSTEMS REMOVALS			
			380	Mercury Emissions Control Facilities			
			385	Activated Carbon Handling and Storage System			
			386	Baghouse			
			387	Gypsum Handling and Storage (off-site)			

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
400's	TURBINES, GENERATORS AND AUXILIARIES:						N/A
			41	TURBO-GENERATOR REMOVALS			
			410	General			
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)			
			412	Generator and Auxiliaries			
			413	Turbine Plant Piping System (when separate from Turbine Contract)			
			414	Due to extent of dismantling work			
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS			
			420	General			
			421	Condensers and Auxiliaries			
			422	Circulating Water System (Screens, Pumps, Piping and Valves)			
			426	Seawater Treatment Systems (Chlorination System)			
			43	FEEDWATER HEATING SYSTEM REMOVALS			
			431	High Pressure Feedwater System			
			432	Bled Steam and Heater Drains/Vents System			
			433	Low Pressure Feedwater System			
			434	Process Steam Piping			
			44	TURBO-GENERATOR CONTROLS REMOVAL			
			440	Turbine Instruments and Controls - General			
			441	Turbine Generator Automatic Run-up and Loading (when separate)			
500's	ELECTRICAL:						
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	35,000	43,050	
			504	Supporting Structures			
			505	Framing and Hardware			
			506	Primary and Secondary Overhead Conductor			
			507	Line Protection Equipment			
			508	Underground Conductors			
			509	Underground Conduit and Subways			
			510	Lighting Fixtures	35,000	43,050	Does not include underground cables
			511	Services			
			512	Metering			
			513	Transformers (May Contain PCB's)			
			56	ELECTRICAL POWER SYSTEMS REMOVAL			
			560	General -Electrical (including Junction and Terminal Boxes)			
			561	Medium Voltage Systems (4 kV to 15 kV)			
			562	Low Voltage Systems (480 V to 600 V)			
			563	120 Volt Systems and Supplies			
			564	Continuous Power Systems			
			567	Cathodic Protection System			
			568	Generator Output System			

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS			
			570	General			
			571	Lighting			
			572	Grounding (All Buildings, Tanks and Stacks)			
			573	Cable Tray and Conduit			
			574	Control Cable Systems			
			575	Power Cable Systems			
			58	ELECTRICAL CONTROL AND COMMUNICATION			
			580	General Electrical Controls			
			581	Communications			
			582	Supervisory and Telemetering System (SCADA)			
			583	Fire detection and Safety Systems (When not part of DCS System 341)			
			584	Relaying, Metering, Control and Recording			
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)			
			586	Time Standards			
			700's	COMMON SERVICES			
			71	WATER SYSTEMS REMOVAL			
			710	General			
			711	Common / Domestic Water System			
			712	Auxiliary Circulating Water System (including Air Venting System)			
			714	Fire Fighting System			
			715	Plumbing System (including Roof Drains)			
			717	General Service Cooling Water System			
			73	BUILDING VENTILATION AND HEATING REMOVALS			
			730	General	n/a		
			731	Plant Ventilation and Air Conditioning Systems			
			732	Powerhouse Heating Systems (Steam Heating)			
			733	Water Treatment Plant Heating System (when separate from main Plant Building)			
			734	District Heating / Cooling System			
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)			
			750	General	n/a		
			751	Plant Service Air System			
			752	Nitrogen System			
			753	Hydrogen System (when separate from Turbine/Generator Contract)			
			754	Instrument Air System			
			757	Oxygen and Acetylene System			
			77	PLANT OPERATING EQUIPMENT REMOVALS			
			770	Environmental - Monitoring Equipment			
			771	Maintenance Equipment			
			772	Vacuum Cleaning System			
				TOTAL DIRECT LABOR AND EQUIPMENT COSTS (TDREC)	3,588,000	4,413,240	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	LOCATION:	SYDNEY TRANSPORTATION AND RAILCAR MAINTENANCE CENTRE
					DATE:	DATE:	30-Jul-24
			Account Code	Item Description	Estimated Cost: July 2020	Estimated Cost: July 2024	Assumptions / Notes: 2024
800's	GENERAL AND ADMINISTRATION:						
			82	FIELD FACILITIES AND DECOMMISSIONING	89,700	88,265	
			825	Demolition Contractor Facilities	53,820	44,132	1% of TDREC
			828	Decommissioning Costs	35,880	44,132	1% of TDREC
			85	ADMINISTRATION EXPENSES	304,980	375,125	
			850	Demolition Studies			
			851	Consultant Service	53,820	66,199	1.5% of TDREC
			852	Field Supervision	71,760	88,265	2% of TDREC
			853	Head Office Engineering - Salaries and Expenses	107,640	132,397	3% of TDREC
			856	Environmental Engineering Cost - Salaries and Expenses	71,760	88,265	2% of TDREC (Includes Air monitoring)
900's	SCHEDULES AND GENERAL DRAWINGS:						
			90	DRAWINGS	30,000	30,000	
			900	Final Site General Arrangement Drawing	30,000	30,000	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
					1.23	Factor for Up-dating from July 2020 to July 2024
100's	SITE REMEDIATION ISSUES:					
			12	SITE REMEDIATION ISSUES	1,380,500	
			120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	24,600	Costs associated with overall planning, permitting, coordinating with regulators, coordinating with NSPI, NSE, etc. No change since 2020; apply inflation factor.
			121	Phase 1 -Site Information Assessment	24,600	Previous Environmental Baseline Assessments have been completed in the past (2003, and updates in 2012 and 2018). A portion of the previous assessment work included a Phase 1 ESA; however, the Phase 1 was not comprehensive and did not include all items prescribed in the NSE Phase 1 Protocol (PRO-300). Therefore, a comprehensive Phase 1 will need to be completed for the site. Estimate $20,000 to complete a Phase 1 ESA. There are no remaining structures along the corridor; therefore, a HAZMAT survey is unneccessary. No significant change since 2020; therefore, apply inflation factor.
			122	Phase 2 - Development of Reconnaissance Testing Program	110,000	A portion of the previous assessment work included a Phase 2 ESA; however, the Phase 2 was not comprehensive and did not include all items prescribed in the NSE Phase 2 Protocol (PRO-400). Therefore, a comprehensive Phase 2 ESA will be required. It was noted during document review activities that no MWs currently exist within TC. Estimate 10 MWs at previously identified high risk areas along the corridor such as the former fuel spill area along Grand Lake, former creosote timber storage area, areas with former coal spills, locations of former (burned down) weigh scales, and location of former assembly yard which has known coal accumulation. Assume groundwater samples will be analyzed for metals, BTEX/TPH and PAHs. Estimate 20 TPs and 50 surface soil (SS) samples required in the higher-risk areas mentioned above and at defined intervals along the length of the track for analysis of BTEX/TPH, metals (from coal deposition) and PAHs (from creosote rail ties). Estimate 10 SW and sediment locations at stream crossings along the length of the corridor and at Grand Lake adjacent to the former fuel spill for analysis of metals, PAHs and BTEX/TPH. Used same methodology as 2020 but with updated 2024 unit rates.
			123	Phase 3 - Detailed Testing Program	70,000	Detailed testing in the area including sampling of the existing MWs to complete the assessment of the site. Estimate an additional 4 additional MWs, 10 TPs and 10 SS samples in any areas of concern that are identified in the Phase 2 assessment. Estimate 5 additional sediment samples and 5 SW samples in Grand Lake and along the corridor. Used same methodology as 2020 but with updated 2024 unit rates.
			124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	61,500	A risk assessment will need to be developed to determine human health and ecological risks based on the contaminants of concern identified in the Phase 2 and Phase 3 ESAs. Previous intrusive assesssments completed at the TC have identified exceedances of the NSE Tier 1 EQS (industrial, coarse-grained, potable) at different points along the track and at the location of a former train derailment and subsequent fuel spill. Since there are impacts in surface soils with potential exposure to human and ecological receptors, a robust Human Health and Ecological Risk Assessment (HHERA) will need to be completed that incorporates human health, freshwater and terrestrial ecological receptors. Additional sampling may be required to supplement the detailed testing program to reduce uncertainties and inform risk. No signficiant change to 2020 estimate; therefore, apply inflation factor.
			125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
				Preparation of Specifications and Tender Documents, Contractor Selection	24,600	Decommissioning plans/specification package will include excavation of PHC and PAH-impacted soils. No signficiant change to 2020 estimate; therefore, apply inflation factor.
				Worker Safety and Health Monitoring	See Right	Air monitoring not anticipated during remediation of Transportation Corridor since remedial activities are expected to be minimal.
				Construction of On-Site Containment Facilities	See Right	Since no on-site containment facilities currently exist, it is assumed that any PHC or PAH-impacted soil will be transported off-site for proper disposal; therefore, there is no cost associated with the construction of on-site containment facilities. No change since 2020.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
				Handling of Wastewater and Surface Drainage	6,150	The vast majority of the corridor is covered with railway ballast and is very flat due to it being used as a railway; therefore, the corridor is very well drained and surface water runoff should not be a major issue. Assume booms and other control measures will be required in areas of impacted soil and/or coal excavation if surface water bodies are nearby. No change since 2020; therefore, apply inflation factor.
				Control of Fugitive Atmospheric Emissions	See Right	Fugitive atmospheric emissions not anticipated during remediation of Transportation Corridor since remedial activities are expected to be minimal.
				Removal and Disposal of Materials and Residues	See Right	There are no tanks, vessels, piping, equipment, stored chemicals, etc. along the TC; therefore, there will be no cost associated with removal and disposal of materials and residues.
				Excavation of Contamminated Soils and Sediments	640,000	Based on previous assessments at the TC, there were benzene and toluene surface soil exceedances adjacent to Grand Lake from a fuel spill as a result of a train derailment. There was also an estimated 1,550 m3 of coal accumulated on the surface of the railway ballast in the former assembly yard area. It is assumed that the PHC-impacted soil and accumulated coal pose a risk to human and ecological receptors and will therefore need to be excavated and disposed of off site. Assume 1,500 m3 of PHC impacted soil across the corridor will require excavation and disposal. Used same methodology as 2020 but with updated 2024 unit rates.
				Reclamation Measures	12,300	Site specific risk assessments (SSRA) completed at other NSPI sites (TGS, LGS, etc.) indicated that surface soil metals impacts could remain in place as long as the soils were not disturbed and impacts weren't brought to the surface. As such, it is assumed impacts at the Transportation Corridor can remain in place and that capping is not required. It is assumed that the metals impacts are immobile; therefore, off-site impacts are not a concern. Any PHC-impacted soil encountered during assessments and decommissioning activities, along with coal deposits will be excavated and disposed of off site; therefore, capping of these areas will not be requried. Additional fill, grading and seeding will be required in areas where PHC and/or PHC-impacted soil was excavated. Additional fill, grading, seeding and siltation contols may be required in other areas of the site. No change since 2020; therefore, apply inflation factor.
				In-Program Contaminant Monitoring	12,300	Assume surface water sampling will be required along any surface water bodies adjacent to areas of the corridor currently being decommissioned. Additional soil samples are unlikely to be required since there are no buildings or structures along the TC; therefore all areas will be available for sampling as part of the Phase 2, Phase 3 and Risk Assessment phases. It is assumed that decommissioning of the railway will not impact groundwater. Costs reflect sampling and reporting of results. No change since 2020; therefore, apply inflation factor.
			126	Phase 6 - Confiratory Sampling and Completion Reporting	30,750	Environmental consulting, site coordination/supervision, Project Management issues, confirmatory soil and water sampling and lab fees associated with soil, groundwater, surface water and sediment close out sampling and Risk Assessments. The Risk Assessments may need to be updated following decommissioning. A Risk Management plan will need to be developed for the site. Assume this cost will be smaller compared to the other NSPI sites since there are relatively few impacts likely to be encountered. No change since 2020; therefore, apply inflation factor.
			127	Miscellaneous Considerations:		
				Regulatory Agencies Approval of Decommissioning Completion	24,600	Time spent by NSPI or Consultant at meetings with NSECC during and after site remediation. Costs include presentation of final reports, Record of Site Condition, legal costs, etc. No change since 2020; therefore, apply inflation factor.
				Long Term Monitoring	130,000	Cost for semi-annual groundwater monitoring from 10 select wells that will be installed as part of the Phase 2 and Phase 3 programs, and associated long-term monitoring reporting. Assume groundwater monitoring will be conducted for 5 years. Used same methodology as 2020 but with updated 2024 unit rates.
				Liability	61,500	Cost associated with assessing impacts/concerns in the adjacent water bodies or properties over 5 years (e.g., communication related to results of LTM following decommissioning and remediation). No change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
				Future Controls of Land Use	147,600	Metals impacts in surface soils are expected to be concentrated in areas of former coal spills as a result of train derailments. Assume some sections of the corridor will require fencing to prevent access to areas with potential elevated metals in surface soil, especially in areas near road crossings. Assume 5% of corridor will require fencing. Assume site to remain as industrial use only in the future. If changes are made to ground cover, or the site or land use changes, the risk assessment will need to be updated. No change since 2020; therefore, apply inflation factor.
			13	**SITE ACCESS REMOVALS**	3,271,800	
			130	General		
			131	Access Roads and Road Bridges		
			132	Access Railways and Railway Bridges	3,271,800	Removal of 27 km or rail lines. Estimated at $98.50/meter.
			133	Airports		
			134	Wharves and Mooring Facilities		
			135	Sediment and Erosion Control		
			15	**SITE SERVICES REMOVALS**		
			150	Site Services		
			153	Raw Water Supply		
			154	Sewage Systems		
			155	Storm Water and Floor Drainage Systems		
			156	Retaining Walls, ,Fences, Gates, Railways		
			157	Miscellaneous Improvements in Yard Area		
			158	Lighting in Yard Area		
			159	**Sediment and Erosion Control**		
200's	BUILDINGS AND STRUCTURES:					
			21	**POWERHOUSE AND AUXILIARY STRUCTURES REMOVALS**		n/a
			210	Auxiliary Structures		
			211	Powerhouse		
			212	Turbine / Generator (including Foundations)		
			213	Stack (including CEM Structures)		
			214	Open		
			215	Miscellaneous Equipment Foundations		
			216	Water Treatment Plant Building		
			217	**Rail lines**		
			22	**CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE**		n/a
			220	General		
			221	Intake Structure (Source to Pumphouse and Restore Shore Line)		
			222	Pumphouse (including Intake Structure if Integral)		
			223	Intake and Discharge Lines		
			224	Outfall Structures (and Restore Shore Line)		
			225	Recirculation System		
			226	**Tidal work& Sed. & Erosion Contol**		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
			23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE		n/a
			230	Waste Water / Effluent Treatment System		
			231	Dumper House Facilities (incl. Coal Unloading Facilities and Primary Conveyors)		
			232	Stockout Conveyors, Crushers, Sampler, etc.		
			233	Stacker		
			234	Reclaim System Conveyors, Crushers, etc.		
			235	Plant Conveyors, Trippers, etc.		
			236	Temporary Coal Handling Plant		
			237	Miscellaneous Coal Handling Buildings		
			238	Dispose of Remaining Fuel		
			24	ASH HANDLING PLANT DECOMMISSIONING		n/a
			240	General		
			241	Disposal System		
			242	Lagoon & Final Disposal Areas (includes Final Cell Impervious Cap, Top Soil and Seeding)		
			243	Open		
			26	AUXILIARY BUILDING REMOVAL		n/a
				(NOT ASSOCIATED WITH PRODUCTION PLANT)		
			260	General		
			261	Utility Buildings		
			265	Operators' Houses		
			266	Administration Buildings		
			267	New Buildings Since 2007		
			27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL		n/a
			270	General		
			271	Oil Pipelines		
			272	Oil Storage Tanks		
			273	Fuel Oil Drainage System (including Drain Tank)		
			274	Gas Pipeline Layout and Supports		
			275	Dyke/ Containment Berm removal		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
300's	BOILERS AND AUXILIARIES:					n/a
			33	BOILER PLANT - REMOVALS		
			330	General		
			331	Boiler		
			332	Draft Plant (including Air & Gas and Magnesium Systems)		
			333	Precipitators (Electrostatic Dust Collectors and Gas Cleaners)		
			334	Soot Blowing System (when separate from Boiler Contract)		
			335	Air Preheaters (when separate from Boiler Contract)		
			336	Gas Recirculating System (when separate from Boiler Contract)		
			337	Chemical Cleaning System		
			338	Auxiliary Boiler and Accessories		
			339	Due to Blg. Height & boiler Suspension		
			34	BOILER INSTRUMENTS AND CONTROL REMOVALS		
			340	Unit Instruments and Controls - General		
			341	Plant DCS and Boiler Control System		
			343	Burner Automation System		
			344	Instrumentation		
			348	Steam Measurement		
			35	FUEL HANDLING SYSTEMS REMOVALS		
			350	General		
			351	Station Fuel Oil System		
			352	Unit Fuel Oil System		
			353	Unit Coal Handling		
			354	Station Coal Handling (Including Coal Sampling)		
			355	Limestone Handling System		
			356	Diesel Fuel Oil System		
			357	Light Oil System		
			358	Fuel Oil Additive System		
			359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
			36	BOILER STEAM AND WATER SYSTEMS REMOVALS		
			360	General		
			363	Boiler Vents, Drains and Blowdown System		
			364	High Pressure Steam System (Main Steam, Hot & Cold Reheat and Blowout)		
			365	Chemical Feed System		
			366	Boiler Water Storage & Transfer System (could be part of System 367)		
			367	Reserve Feedwater System		
			368	Auxiliary Steam System		
			369	Coal Mill Inerting System (Steam and CO2)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
			37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		
			370	General		
			371	Unit Ash Handling System (may include Magnesium Hydroxide Injection)		
			372	Station Ash Handling System		
			373	Waste Water / Effluent Treatment System (Mechanical)		
			374	Pretreatment and Demineralizer Plant (including Chemicals)		
			375	Condensate Polishing (L.P. Feedwater) (including Chemicals)		
			38	ENVIRONMENTAL SYSTEMS REMOVALS		
			380	Mercury Emissions Control Facilities		
			385	Activated Carbon Handling and Storage System		
			386	Baghouse		
			387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:					N/A
			41	TURBO-GENERATOR REMOVALS		
			410	General		
			411	Turbine and Auxiliaries (Steam and Combustion (Gas) Turbines)		
			412	Generator and Auxiliaries		
			413	Turbine Plant Piping System (when separate from Turbine Contract)		
			414	Due to extent of dismantling work		
			42	CONDENSING PLANT AND CIRCULATING WATER SYSTEM REMOVALS		
			420	General		
			421	Condensers and Auxiliaries		
			422	Circulating Water System (Screens, Pumps, Piping and Valves)		
			426	Seawater Treatment Systems (Chlorination System)		
			43	FEEDWATER HEATING SYSTEM REMOVALS		
			431	High Pressure Feedwater System		
			432	Bled Steam and Heater Drains/Vents System		
			433	Low Pressure Feedwater System		
			434	Process Steam Piping		
			44	TURBO-GENERATOR CONTROLS REMOVAL		
			440	Turbine Instruments and Controls - General		
			441	Turbine Generator Automatic Run-up and Loading (when separate)		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
500's	ELECTRICAL:					N/A
			50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		
			504	Supporting Structures		
			505	Framing and Hardware		
			506	Primary and Secondary Overhead Conductor		
			507	Line Protection Equipment		
			508	Underground Conductors		
			509	Underground Conduit and Subways		
			510	Lighting Fixtures		
			511	Services		
			512	Metering		
			513	Transformers (May Contain PCB's)		
			56	ELECTRICAL POWER SYSTEMS REMOVAL		
			560	General -Electrical (including Junction and Terminal Boxes)		
			561	Medium Voltage Systems (4 kV to 15 kV)		
			562	Low Voltage Systems (480 V to 600 V)		
			563	120 Volt Systems and Supplies		
			564	Continuous Power Systems		
			567	Cathodic Protection System		
			568	Generator Output System		
			57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS		
			570	General		
			571	Lighting		
			572	Grounding (All Buildings, Tanks and Stacks)		
			573	Cable Tray and Conduit		
			574	Control Cable Systems		
			575	Power Cable Systems		
			58	ELECTRICAL CONTROL AND COMMUNICATION		
			580	General Electrical Controls		
			581	Communications		
			582	Supervisory and Telemetering System (SCADA)		
			583	Fire detection and Safety Systems (When not part of DCS System 341)		
			584	Relaying, Metering, Control and Recording		
			585	Data Acquisition and Annunciator Systems (When not part of DCS System 341)		
			586	Time Standards		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
			700's	COMMON SERVICES		N/A
			71	WATER SYSTEMS REMOVAL		
			710	General		
			711	Common / Domestic Water System		
			712	Auxiliary Circulating Water System (including Air Venting System)		
			714	Fire Fighting System		
			715	Plumbing System (including Roof Drains)		
			717	General Service Cooling Water System		
			73	BUILDING VENTILATION AND HEATING REMOVALS		
			730	General		
			731	Plant Ventilation and Air Conditioning Systems		
			732	Powerhouse Heating Systems (Steam Heating)		
			733	Water Treatment Plant Heating System (when separate from main Plant Building)		
			734	District Heating / Cooling System		
			75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)		
			750	General		
			751	Plant Service Air System		
			752	Nitrogen System		
			753	Hydrogen System (when separate from Turbine/Generator Contract)		
			754	Instrument Air System		
			757	Oxygen and Acetylene System		
			77	PLANT OPERATING EQUIPMENT REMOVALS		
			770	Environmental - Monitoring Equipment		
			771	Maintenance Equipment		
			772	Vacuum Cleaning System		
				TOTAL DIRECT LABOR AND EQUIPMENT COSTS (TDREC)	4,652,300	
800's	GENERAL AND ADMINISTRATION:					
			82	FIELD FACILITIES AND DECOMMISSIONING	139,569	
			825	Demolition Contractor Facilities	46,523	1% of TDREC
			828	Decommissioning Costs	93,046	2% of TDREC
			85	ADMINISTRATION EXPENSES	279,138	
			850	Demolition Studies		
			851	Consultant Service	46,523	1% of TDREC
			852	Field Supervision	93,046	2% of TDREC
			853	Head Office Engineering - Salaries and Expenses	46,523	1% of TDREC
			856	Environmental Engineering Cost - Salaries and Expenses	93,046	2% of TDREC (Includes Air monitoring)

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

					LOCATION:	SYDNEY TRANSPORTATION CORRIDOR
					DATE:	30-Jul-24
			Account Code	Item Description		Assumptions / Notes: 2024
900's	SCHEDULES AND GENERAL DRAWINGS:					
			90	DRAWINGS	15,000	
			900	Final Site General Arrangement Drawing	15,000	

Wind Sites
Digby
Nuttby
South Canoe

Quarry Site
Glen Morrison Lime Stone Quarry

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	DIGBY WIND GENERATING STATION
				DATE:	Jul-24
		Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes:2024
				1.23	Factor for Updating from July 2020 to July 2024
100's	SITE REMEDIATION ISSUES:				
		12	SITE REMEDIATION ISSUES	292,740	
		120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	24,600	Preparation, meetings, project updates, etc. No significant change since 2020; therefore, apply inflation factor.
		121	Phase 1 -Site Information Assessment	15,375	Phase I Environmental Site Assessment ($7,500) and HAZMAT ($5,000) Sampling Program. Due to age and use of site, significant hazardous materials are not expected. No significant change since 2020; therefore, apply inflation factor.
		122	Phase 2 - Development of Reconnaissance Testing Program	36,900	No environmental assessment has been completed at the site. Based on information provided by NSPI and results of site visit, potential areas of contamination were not identified. Potential environmental concerns would be associated with potential transformer leaks from the substation, potential releases at the maintenance building and waste oil storage shed, potential transformer leaks from the pad mounted transformers at each turbine, and potential lubricant releases from the turbines. Estimate 4 monitoring wells, 15 test pits (substation, maintenance building and storage shed, and half of the turbine locations) with soil and groundwater sampling for metals and petroleum hydrocarbons (PHCs). Estimate includes sampling, lab analysis, consulting and reporting. No significant change since 2020; therefore, apply inflation factor.
		123	Phase 3 - Detailed Testing Program	13,530	Based on site use and results of the site visit and document review, significant environmental impacts are not expected. Estimate an additional 6 test pits, sampling of existing monitoring wells. No significant change since 2020; therefore, apply inflation factor.
		124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	6,150	Assumed to consist of removal of potential impacts associated with pad mounted transformers, maintenance building, substation, and waste oil storage shed. Significant impacts are not expected. No significant change since 2020; therefore, apply inflation factor.
		125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:	-	
			Preparation of Specifications and Tender Documents, Contractor Selection	6,150	Significant remediation is not expected to be required, low level of effort expected. No significant change since 2020; therefore, apply inflation factor.
			Worker Safety and Health Monitoring	6,150	Issues with air quality or dust monitoring or not expected, but NSPI will need to monitor worker safety and implement a health and safety plan. No significant change since 2020; therefore, apply inflation factor.
			Construction of On-Site Containment Facilities	-	Any potential soil excavation expected to require off-site disposal as site is on leased land.
			Handling of Wastewater and Surface Drainage	9,225	Johnson Brook located to the southwest, unnamed brook located to the north of Turbine #5. Silt fencing and potential water quality testing during decommissioning. No significant change since 2020; therefore, apply inflation factor.
			Control of Fugitave Atmospheric Emissions	-	Issues with emissions not expected during decommissioning.
			Removal and Disposal of Materials and Residues	3,075	Small quantities of lube oils stored in waste oil storage shed, vacuum truck to remove remaining waste oils. No significant change since 2020; therefore, apply inflation factor.
			Excavation of Contamminated Soils and Sediments	36,900	Extent of potential impacts unknown, significant impacts are not expected. Assume potential PHC impacted soil at pad mounted transformers, substation, and waste oil storage shed, estimate 200 m3 of soil requiring excavation and off-site disposal at soil disposal facility in Yarmouth. Estimated cost $30,000 including excavation, hauling, disposal, and consulting fees. No significant change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	DIGBY WIND GENERATING STATION
				DATE:	Jul-24
		Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes:2024
			Reclamation Measures	73,800	Site grading and hydroseeding at tower bases, substation, maintenance building. No significant change since 2020; therefore, apply inflation factor.
			In-Program Contaminant Monitoring	12,300	Soil, groundwater, surface water, and/or sediment sampling during decommissioning. No significant change since 2020; therefore, apply inflation factor.
		126	Phase 6 - Confiratory Sampling and Completion Reporting	20,910	Semi-annual groundwater monitoring at existing monitoring wells for 2 years, reporting. No significant change since 2020; therefore, apply inflation factor.
		127	Miscellaneous Considerations:	-	
			Regulatory Agencies Approval of Decommissioning Completion	6,765	Reporting and meetings with NSE. No significant change since 2020; therefore, apply inflation factor.
			Long Term Monitoring	20,910	The site occupies land which is leased by NSPI from various landowners. It is assumed the leases will be terminated following decommissioning and future land use controls will not be required.
			Liability	-	
			Future Controls of Land Use	-	
		13	SITE ACCESS REMOVALS		
		130	General		
		131	Access Roads and Road Bridges		Assumed will abandon in place
		132	Access Railways and Railway Bridges		n/a
		133	Airports		n/a
		134	Wharves and Mooring Facilities		n/a
		135	Sediment and Erosion Control		n/a
		15	SITE SERVICES REMOVALS	1,230	
		150	Site Services		n/a
		153	Raw Water Supply		n/a
		154	Sewage Systems		n/a
		155	Storm Water and Floor Drainage Systems		n/a
		156	Retaining Walls, ,Fences, Gates, Railways		n/a
		157	Miscellaneous Improvements in Yard Area	1,230	
		158	Lighting in Yard Area		
		159	Sediment and Erosion Control		n/a - covered in line 23

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	DIGBY WIND GENERATING STATION
				DATE:	Jul-24
		Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes:2024
200's	BUILDINGS AND STRUCTURES:			20,202	Assumes electrical HVAC systems / no fuel tanks or fired equipemnt to demolish or dispose
		21	AUXILIARY BUILDINGS REMOVAL		
			Maintenance Building siding and framing	13,104	Allowance for removal of siding and dis-assembly of major steel structure
			Concrete - floor / foundation slab removal	7,098	
400's	TURBINES, GENERATORS AND AUXILIARIES:				
		41	TURBO-GENERATOR REMOVALS	3,006,100	
		410	Wind Turbines (20units)		
		411	Disassembly of turbine rotor system, nacelle, blades and tower	700,000	$35k disasembly and removal estimated for each unit - labour
		412	Turbine Instruments and Controls	120,000	$6k / unit - Medium voltage systems (4kV to 15kV)
		413	Demolition/removal turbine foundations (1.0m below grade - main core only)	360,000	$18k/unit - demolition to one (1) meter below finished grade -foundation center core = 6.35 m dia x 1.1m high incl rebar
		414	Disposal fees - turbine blades	420,000	$7k/blade - Cut blades into sections for transport and disposal offsite
		415	Demolition/removal of turbine padmount transformers (3400 kVA each)	140,000	$7k/unit - draining oil, disconnection of cables, removal of unit from pad - labour
		416	Demolition/removal transformer foundation pads	60,000	$3k/ unit - demolition to one (1) meter below finished grade
		417	Turbine Instruments and Controls	100,000	$5k for each unit
				-	
		42	Substation	-	
		421	Demolition/removal substation transformers (2 units)	38,000	$19k/unit - disassembly (remove rads/oil tank-conservator/bushings), disconnection of cables, rigging for removal of unit from pad - labour
		422	Draining transformer oil and disposal (no PCBs)	3,800	$1.9k/unit - draining oil, disconnection of tank, removal to offsite storage - labour
		423	Demolition/removal substation grounding transformers (4 units)	12,800	$3.2k/unit - dry-type, disconnection of cables, removal of unit from pad - labour
		424	Demolition/removal substation steel and other equipment	11,500	demolition all above grade steel and equipment/isolators
		425	Demolition/removal substation equipment foundations (1m below grade)	60,000	$3k/unit - demolition to one (1) meter below finished grade
				-	
		43	Cranes and Mobile Equipment	-	
		431	150t RT hydraulic crane (incl mob/demob)	420,000	$ 7k /day x 3 days estimated for each unit
		432	60t RT hydraulic tailing crane (incl mob/demob)	180,000	$ 3k /day x 3 days estimated for each unit
		433	Loading and Transportation off-site - Turbine transformers	260,000	$13k transport fee (within Province) estimated for each unit
		434	Loading and Transportation off-site - Sub-Stn transformers	120,000	$60k transport substn transformers (60t each - not able to ship fully assembled / special road restrictions)

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	DIGBY WIND GENERATING STATION
				DATE:	Jul-24
		Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes:2024
500's	ELECTRICAL:				
		50 & 51	ON SITE DISTRIBUTION LINES REMOVALS	153,856	
		504	Utility poles and cross arms	101,788	Approximately 7.8 km of overhead lines, 200 poles. Cost is for decommissioning and removal of substation equipment
		506	Primary and Secondary Overhead Conductors	45,568	4/0 AASC bare conductors (labour = $ $178/100ft) - 7.8 km = 25600 ft
		563	120 Volt Systems and Supplies	6,500	Maint building electrical systems
		508	Underground Conductors		Assume all underground cables remain in place
		509	Underground Conduit and Ductbanks		Assume all underground concuits and ductbanks remain in place
		569	Grounding system		Assume remains in place
		56	ELECTRICAL POWER SYSTEMS REMOVAL		
		560	General -Electrical (including Junction and Terminal Boxes)		
		561	Medium Voltage Systems (4 kV to 15 kV)		
		562	Low Voltage Systems (480 V to 600 V)		
		563	120 Volt Systems and Supplies		
		564	Continuous Power Systems		included
		567	Cathodic Protection System		included
		568	Generator Output System		included
	SUB-TOTAL		TOTAL DIRECT LABOR AND EQUIPMENT COSTS (TDREC)	3,474,128	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	DIGBY WIND GENERATING STATION
				DATE:	Jul-24
		Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes:2024
800's	GENERAL AND ADMINISTRATION:				
		81	FIELD FACILITIES AND DECOMMISSIONING	52,112	
		811	Demolition Contractor Site trailers / Facilities	52,112	1.5% of TDREC
		82	ADMINISTRATION EXPENSES	156,336	
		821	Consultant Services	34,741	1% of TDREC
		822			
		823	Owners Field Supervision	52,112	1.5% of TDREC
		824	Head Office Engineering - Salaries and Expenses	69,483	2% of TDREC
900's	EQUIPMENT SALVAGE - RECOVERY			3,077,119	
		901	Turbine Components (steel & copper) for tower, hub, nacelle	2,560,000.00	Allow $128,000 per turbine (15% recovery)
		902	Turbine Transformers (34)	340,000.00	3400 kVA pad mount transformer - resale quote = $ 17,000 each
		903	Substation Transformers (2)	102,000.00	25 MVA Substation transformer - resale quote = $ 51,000 - draining and dissassembly not included)
		904	Wood utility poles and crossarms	15,700.00	Approx 200 poles across site (recovery 25% @ $ 75.00 ea)
		905	Cable and Wiring (O/H lines)	33,344.00	4/0 AASC bare conductors (Mat'l =$521/100ft) 7.8 km = 25,600 ft - 25% recovery
		906	Substation Steel Supports	1,575.00	Steel columns / poles / bracing - Scrap steel
		907	Maintenance Building (demo for reuse/sale)	10,500.00	Assuming building dismantled vs demolished - buyer includes transport off-site
		908	Concrete Jersey Barriers	14,000.00	Approx 70 precast units across site.(resale @ $ 200 ea)

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	NUTTBY WIND GENERATING STATION
				Date	1-Jul-24
				Estimated Cost 2024	
	Action By	Account Code	Item Description	2024	Assumptions / Notes:
				1.23	Escalation 2024
100's	SITE REMEDIATION ISSUES:				
					For this estimate we have assumed the following:
					Complete demolition of the farm as it stands today.
					Zero $ for the salvage of any equipment, and zero $ for any labour involved in the salvage of any equipment for resale or scrap.
					That the overhead crane would remain active until no longer required by the demolition contractor.
		12	SITE REMEDIATION ISSUES	279,825	
		120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	24,600	Preparation, meetings, project updates, etc. No significant change since 2020; therefore, apply inflation factor.
		121	Phase 1 -Site Information Assessment	15,375	Phase I Environmental Site Assessment and HAZMAT Sampling Program. Due to age and use of site, significant hazardous materials are not expected. No significant change since 2020; therefore, apply inflation factor.
		122	Phase 2 - Development of Reconnaissance Testing Program	36,900	No environmental assessment has been completed at the site. Based on information provided by NSPI and results of site visit, potential areas of contamination were not identified. Potential environmental concerns would be associated with potential lubricant leaks from the turbines, potential releases from the substation, and potential leaks from forestry/logging equipment noted at some of the turbine locations (tractors and vehicles with small amounts of lubricants stored on the ground). Estimate 4 monitoring wells, 15 test pits (substation, half of the turbine locations) with soil and groundwater sampling for metals and petroleum hydrocarbons (PHCs). Estimate includes sampling, lab analysis, consulting and reporting. No significant change since 2020; therefore, apply inflation factor.
		123	Phase 3 - Detailed Testing Program	13,530	Based on site use and results of the site visit and document review, significant environmental impacts are not expected. Estimate an additional 6 test pits, sampling of existing monitoring wells. No significant change since 2020; therefore, apply inflation factor.
		124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	6,150	Based on site observations, significant impacts are not expected (turbine transformers are located within turbine housing with secondary containment, the design of the turbine assembly uses very small amount of lubricant in each turbine head, there is no maintenance building on site and no oils or lubricants are stored on site). Potential remediation is assumed to consist of removal of potential impacts associated with potential leaks from the turbines and the substation, and potential impacts from forestry equipment stored at some of the turbine locations. No significant change since 2020; therefore, apply inflation factor.
		125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:	-	
			Preparation of Specifications and Tender Documents, Contractor Selection	6,150	Significant remediation is not expected to be required, low level of effort expected. No significant change since 2020; therefore, apply inflation factor.
			Worker Safety and Health Monitoring	6,150	Issues with air quality or dust monitoring or not expected, but NSPI will need to monitor worker safety and implement a health and safety plan. No significant change since 2020; therefore, apply inflation factor.
			Construction of On-Site Containment Facilities	-	Any potential soil excavation expected to require off-site disposal as site is on leased land.
			Handling of Wastewater and Surface Drainage	12,300	At least 15 small mapped wetland areas located near the turbine locations. Silt fencing and potential water quality testing during decommissioning. No significant change since 2020; therefore, apply inflation factor.
			Control of Fugitave Atmospheric Emissions	-	Issues with emissions not expected during decommissioning.
			Removal and Disposal of Materials and Residues	3,075	Based on age and use of site, significant waste material and residue removal not expected. No maintenance building on site, no storage of lubricants or oils. Assume potential removal of oil and lubricant from turbines and transformers. No significant change since 2020; therefore, apply inflation factor.
			Excavation of Contamminated Soils and Sediments	18,450	Extent of potential impacts unknown, significant impacts are not expected. Assume potential PHC impacted soil at some turbine locations and substation, estimate 100 m3 of soil requiring excavation for off-site disposal at soil disposal facility in Kemptown. Estimated cost including excavation, hauling, disposal, and consulting fees. No significant change since 2020; therefore, apply inflation factor.
			Reclamation Measures	73,800	Site grading and hydroseeding at tower bases, substation, maintenance building. No significant change since 2020; therefore, apply inflation factor.
			In-Program Contaminant Monitoring	14,760	Potential soil, groundwater, surface water, and/or sediment sampling during decommissioning. No significant change since 2020; therefore, apply inflation factor.
		126	Phase 6 - Confiratory Sampling and Completion Reporting	20,910	Confirmatory soil sampling during site remediation (assume approximately 20 soil samples), final sampling of 4 existing monitoring wells, reporting. No significant change since 2020; therefore, apply inflation factor.
		127	Miscellaneous Considerations:	-	
			Regulatory Agencies Approval of Decommissioning Completion	6,765	Reporting and meetings with NSE. No significant change since 2020; therefore, apply inflation factor.
			Long Term Monitoring	20,910	Semi-annual groundwater monitoring at existing monitoring wells for 2 years, reporting. No significant change since 2020; therefore, apply inflation factor.
			Liability		
			Future Controls of Land Use		The site occupies land which is leased by NSPI from various landowners. It is assumed the leases will be terminated following decommissioning and future land use controls will not be required.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	NUTTBY WIND GENERATING STATION
				Date	1-Jul-24
				Estimated Cost 2024	
	Action By	Account Code	Item Description	2024	Assumptions / Notes:
		13	SITE ACCESS REMOVALS		
		130	General		
		131	Access Roads and Road Bridges		Assumed will be abandoned in place
		132	Access Railways and Railway Bridges		n/a
		133	Airports		n/a
		134	Wharves and Mooring Facilities		n/a
		135	Sediment and Erosion Control		n/a
		15	SITE SERVICES REMOVALS	14,760	
		150	Site Services		n/a
		153	Raw Water Supply		n/a
		154	Sewage Systems		n/a
		155	Storm Water and Floor Drainage Systems		n/a
		156	Retaining Walls, ,Fences, Gates, Railways		n/a
		157	Miscellaneous Improvements in Yard Area	14,760	
		158	Lighting in Yard Area		n/a
		159	Sediment and Erosion Control		n/a - covered in line 23
200's	BUILDINGS AND STRUCTURES:			20,202	
		21	AUXILIARY BUILDINGS REMOVAL		Assumes electrical HVAC systems / no fuel tanks or fired equipemnt to demolish or dispose
			Maintenance Building siding and framing	13,104	Allowance for removal of siding and dis-assembly of major steel structure
			Concrete - floor / foundation slab removal	7,098	
300's	BOILERS AND AUXILIARIES:				
		33	BOILER PLANT - REMOVALS		n/a
		34	BOILER INSTRUMENTS AND CONTROL REMOVALS		n/a
		35	FUEL HANDLING SYSTEMS REMOVALS		n/a
		36	BOILER STEAM AND WATER SYSTEMS REMOVALS		n/a
		37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		n/a
		38	ENVIRONMENTAL SYSTEMS REMOVALS		n/a

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	NUTTBY WIND GENERATING STATION
				Date	1-Jul-24
				Estimated Cost 2024	
	Action By	Account Code	Item Description	2024	Assumptions / Notes:
400's	TURBINES, GENERATORS AND AUXILIARIES:				
		41	WIND TURBINE REMOVALS	3,288,100	
		410	Wind Turbines (22 units)		
		411	Disassembly of turbine rotor system, nacelle, blades and tower	770,000	$30k disasembly and removal estimated for each unit - labour
		412	Turbine Instruments and Controls	132,000	$5k / unit - Medium voltage systems (4kV to 15kV)
		413	Demolition/removal turbine foundations (1.0m below grade - main core only)	396,000	$15k/unit - demolition to one (1) meter below finished grade -foundation center core = 6.35 m dia x 1.1m high incl rebar
		414	Disposal fees - turbine blades	462,000	$5k/blade - Cut blades into sections for transport and disposal offsite
		415	Demolition/removal of turbine padmount transformers (3400 kVA each)	154,000	$5.4k/unit - draining oil, disconnection of cables, removal of unit from pad - labour
		416	Demolition/removal transformer foundation pads	66,000	$2.5k/ unit - demolition to one (1) meter below finished grade
		417	Instrument and controls	110,000	$5k for each unit
				-	
		420	Substation	-	
		421	Demolition/removal substation transformers (2 units)	38,000	$15.8k/unit - disassembly (remove rads/oil tank-conservator/bushings), disconnection of cables, rigging for removal of unit from pad - labour
		422	Draining transformer oil and disposal (no PCBs)	3,800	$1.5k/unit - draining oil, disconnection of tank, removal to offsite storage - labour
		423	Demolition/removal substation grounding transformers (4 units)	12,800	$3.2k/unit - dry-type, disconnection of cables, removal of unit from pad - labour
		424	Demolition/removal substation steel and other equipment	11,500	demolition all above grade steel and equipment/isolators
		425	Demolition/removal substation equipment foundations (1m below grade)	66,000	$2.5k/unit - demolition to one (1) meter below finished grade
				-	
		430	Cranes and Mobile Equipment	-	
		431	150t RT hydraulic crane (incl mob/demob)	462,000	$ 5.8k /day x 3 days estimated for each unit
		432	60t RT hydraulic tailing crane (incl mob/demob)	198,000	$ 2.8k /day x 3 days estimated for each unit
		433	Loading and Transportation off-site - Turbine transformers	286,000	$10k transport fee (within Province) estimated for each unit
		434	Loading and Transportation off-site - Sub-Stn transformers	120,000	$50k transport substn transformers (60t each - not able to ship fully assembled / special road restrictions)
500's	ELECTRICAL:				
500's	ON SITE DISTRIBUTION LINES REMOVALS			229,314	
		504	Utility poles and cross arms	152,682	Approximately 12 km of overhead lines, 300 poles. Cost is for decommissioning and removal of substation equipment
		505	Framing and Hardware		included in estimated for line 504
		506	Primary and Secondary Overhead Conductor	70,132	4/0 AASC bare conductors (labour = $ $178/100ft) - 12 km = 39,400 ft
		507	120 Volt Systems and Supplies	6,500	Maint building electrical systems
		508	Underground Conductors		Assume all underground cables remain in place
		509	Underground Conduit and Subways		only remove 1m at entry points
		513	Transformers (May Contain PCB's)		One transformer included in estimate Line 504
	SUB-TOTAL		TOTAL DIRECT LABOR AND EQUIPMENT COSTS	3,811,999	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	NUTTBY WIND GENERATING STATION
				Date	1-Jul-24
				Estimated Cost 2024	
	Action By	Account Code	Item Description	2024	Assumptions / Notes:
800's	GENERAL AND ADMINISTRATION:				
		81	FIELD FACILITIES AND DECOMMISSIONING	57,180	
		811	Demolition Contractor Site trailers / Facilities	57,180	1.5% of TDREC
		82	ADMINISTRATION EXPENSES	171,540	
		821	Consultant Services	38,120	1% of TDREC
		822			
		823	Owners Field Supervision	57,180	1.5% of TDREC
		824	Head Office Engineering - Salaries and Expenses	76,240	2% of TDREC
900's	EQUIPMENT SALVAGE - RECOVERY				
		91	EQUIPMENT SALVAGE - RECOVERY	3,392,944	
		901	Turbine Components (steel & copper) for tower, hub, nacelle	2,816,000	Allow $128,000 per turbine (15% recovery)
		902	Turbine Transformers (34)	374,000	3400 kVA pad mount transformer - resale quote = $ 17,000 each
		903	Substation Transformers (2)	102,000	25 MVA Substation transformer - resale quote = $ 51,000 - draining and dissassembly not included)
		904	Wood utility poles and crossarms	23,550	Approx 300 poles across site (recovery 25% @ $ 75.00 ea)
		905	Cable and Wiring (O/H lines)	51,319	4/0 AASC bare conductors (Mat'l =$521/100ft) 12 km = 39,400 ft - 25% recovery
		906	Substation Steel Supports	1,575	Steel columns / poles / bracing - Scrap steel
		907	Maintenance Building (demo for reuse/sale)	10,500	Assuming building dismantled vs demolished - buyer includes transport off-site
		908	Concrete Jersey Barriers	14,000	Approx 70 precast units across site.(resale @ $ 200 ea)

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

SOUTH CANOE WIND GENERATING STATION

Stantec

For this estimate we have assumed the following:

1. Complete demolition of the wind farm as it stands today - existing roads, gravelled laydown pads, and drainage will remain.
2. Concrete foundations and slabs will be removed to 1.0 m below existing finished grade
3. Overhead wiring and poles will be removed
4. Underground cables and ductbank will be removed if located less than 1.0 m underground (ductbank between concrete turbine foundation and transformers)

	Account Code		Item Description	Estimated Cost 2024	Assumptions / Notes:
100's	SITE REMEDIATION ISSUES:				
		101	**SITE REMEDIATION - Environmental**	391,755	
		100	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	24,600	Preparation, meetings, project updates, etc. No significant change since 2020; therefore, apply inflation factor.
		101	Phase 1 - Site Information Assessment	15,375	Phase I Environmental Site Assessment ($7,500) and HAZMAT ($5,000) Sampling Program. Due to age and use of site, significant hazardous materials are not expected. No significant change since 2020; therefore, apply inflation factor.
		102	Phase 2 - Development of Reconnaissance Testing Program	55,350	Reports detailing two incidents involving loss of hydraulic oil and hydraulic fluid from two turbines were reviewed. The releases were assessed and impacts exceeding guidelines were not identified, however, stained material was excavated and removed from the site. No other environmental assessment reports were provided. Based on results of the site visit, potential environmental concerns were identified: potential leaks from pad mounted transformers, potential hydraulic fluid leaks from turbines, waste oil storage at the maintenance building, staining noted outside the maintenance building, potential leaks during maintenance activities, potential leaks at the substation, and potential impacts from forestry activities performed at the site (equipment and potential fuel storage noted during site visit). Estimate 8 monitoring wells, 25 test pits (substation, maintenance building and storage shed, and turbine locations) with soil and groundwater sampling for metals and petroleum hydrocarbons (PHCs). Estimate includes sampling, lab analysis, consulting and reporting.
		103	Phase 3 - Detailed Testing Program	20,910	Based on site use and results of the site visit and document review, significant environmental impacts are not expected. Estimate an additional 10 test pits, sampling of existing monitoring wells. No significant change since 2020; therefore, apply inflation factor.
		104	Phase 4 - Preparation of Decommissioning and Clean-up Plans	9,840	Assumed to consist of removal of potential impacts associated with pad mounted transformers, maintenance building, substation, and waste oil storage shed. Significant impacts are not expected. No significant change since 2020; therefore, apply inflation factor.
		105	Phase 5 - Implementation of Decommissioning and Clean-up Plans:	-	
			Preparation of Specifications and Tender Documents, Contractor Selection	6,150	Significant remediation is not expected to be required, low level of effort expected. No significant change since 2020; therefore, apply inflation factor.
			Worker Safety and Health Monitoring	6,150	Issues with air quality or dust monitoring or not expected, but NSPI will need to monitor worker safety and implement a health and safety plan. No significant change since 2020; therefore, apply inflation factor.
			Construction of On-Site Containment Facilities	-	Any potential soil excavation expected to require off-site disposal as site is on leased land.
			Handling of Wastewater and Surface Drainage	6,150	Several ponds are located in the area. Silt fencing and potential water quality testing during decommissioning. No significant change since 2020; therefore, apply inflation factor.
			Control of Fugitave Atmospheric Emissions	-	Issues with emissions not expected during decommissioning.
			Removal and Disposal of Materials and Residues	3,075	Vacuum truck to remove remaining waste oils in storage shed and maintenance building. No significant change since 2020; therefore, apply inflation factor.
			Excavation of Contamminated Soils and Sediments	43,050	Extent of potential impacts unknown, significant impacts are not expected. Assume potential PHC impacted soil at pad mounted transformers, substation, and waste oil storage shed, estimate 250 m3 of soil requiring excavation of off-site disposal at soil disposal facility in Yarmouth. Estimated cost $35,000 including excavation, hauling, disposal, and consulting fees. No significant change since 2020; therefore, apply inflation factor.

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

	Account Code		Item Description	Estimated Cost 2024	Assumptions / Notes:
			Reclamation Measures	135,300	Site grading and hydroseeding at tower bases, substation, maintenance building. No significant change since 2020; therefore, apply inflation factor.
			In-Program Contaminant Monitoring	12,300	Soil, groundwater, surface water, and/or sediment sampling during decommissioning, No significant change since 2020; therefore, apply inflation factor.
		126	Phase 6 - Confiratory Sampling and Completion Reporting	24,600	Confirmatory soil sampling during site remediation, final sampling of monitoring wells, reporting. No significant change since 2020; therefore, apply inflation factor.
		127	Miscellaneous Considerations:	-	
			Regulatory Agencies Approval of Decommissioning Completion	6,765	Reporting and meetings with NSE. No significant change since 2020; therefore, apply inflation factor.
			Long Term Monitoring	22,140	Semi-annual groundwater monitoring at existing monitoring wells for 2 years, reporting. No significant change since 2020; therefore, apply inflation factor.
			Liability	-	
			Future Controls of Land Use	-	The site occupies land which is leased by NSPI from various landowners. It is assumed the leases will be terminated following decommissioning and future land use controls will not be required.
		102	**SITE SERVICES REMOVALS**	**16,660**	
		121	Water Supply (drilled well)	799	drilled well - pull pump - install bentonite plug - tag and locate for site records
		122	Sewage Systems	2,500	Allowance for removal of precast concrete septic tank and field /excavation and backfill
		123	Miscellaneous grading and remediation	2,500	Allowance for excavation and backfill water and septic
		124	Area Lighting in Maintenance Building / Substation	3,500	
		125	General	-	
		126	Access Roads and Road Bridges	-	Assumed will abandoned in place
		127	Concrete Jersey barriers removal @ Transformers / Parking areas	2,622	Assumed 2 per transformer (64 total) + 6 at maintenance building
		128	Fencing and gates removal	4,739	Fencing around substation
200's	**BUILDINGS AND STRUCTURES:**				
		201	**AUXILIARY BUILDINGS REMOVAL**	**20,202**	
			Maintenance Building siding and framing	13,104	Allowance for removal of siding and dis-assembly of major steel structure for resale or reuse vs mechanical demolition
			Concrete - floor / foundation slab removal	7,098	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

	Account Code		Item Description	Estimated Cost 2024	Assumptions / Notes:
400's	TURBINES, GENERATORS AND AUXILIARIES:				
		401	TURBINE GENERATOR & SUBSTN REMOVALS	4,212,577	
		410	Wind Turbines (34 units)		
		411	Disassembly of turbine rotor system, nacelle, blades and tower	1,190,000	$30k disasembly and removal estimated for each unit - labour
		412	Turbine Instruments and Controls	170,000	$5k / unit - Medium voltage systems (4kV to 15kV)
		413	Demolition/removal turbine foundations (1.0m below grade - main core only)	510,000	$15k/unit - demolition to one (1) meter below finished grade -foundation center core = 6.35 m dia x 1.1m high incl rebar
		414	Disposal fees - turbine blades	510,000	$5k/blade - Cut blades into sections for transport and disposal offsite
		415	Demolition/removal of turbine padmount transformers (3400 kVA each)	183,457	$5.4k/unit - draining oil, disconnection of cables, removal of unit from pad - labour
		416	Demolition/removal transformer foundation pads	85,000	$2.5k/ unit - demolition to one (1) meter below finished grade
		420	Substation		
		421	Demolition/removal substation transformers (2 units)	31,200	$15.8k/unit - disassembly (remove rads/oil tank-conservator/bushings), disconnection of cables, rigging for removal of unit from pad - labour
		422	Draining transformer oil and disposal (no PCBs)	3,120	$1.5k/unit - draining oil, disconnection of tank, removal to offsite storage - labour
		423	Demolition/removal substation grounding transformers (4 units)	12,800	$3.2k/unit - dry-type, disconnection of cables, removal of unit from pad - labour
		424	Demolition/removal substation steel and other equipment	11,500	demolition all above grade steel and equipment/isolators
		425	Demolition/removal substation equipment foundations (1m below grade)	87,500	$2.5k/unit - demolition to one (1) meter below finished grade
		430	Cranes and Mobile Equipment		
		431	150t RT hydraulic crane (incl mob/demob)	591,600	$ 5.8k /day x 3 days estimated for each unit
		432	60t RT hydraulic tailing crane (incl mob/demob)	386,400	$ 2.8k /day x 3 days estimated for each unit
		433	Loading and Transportation off-site - Turbine transformers	340,000	$10k transport fee (within Province) estimated for each unit
		434	Loading and Transportation off-site - Sub-Stn transformers	100,000	$50k transport substn transformers (60t each - not able to ship fully assembled / special road restrictions)
500's	ON SITE POWER & DISTRIBUTION LINES REMOVALS			273,985	
		504	Utility poles and cross arms	178,129	Approximately 15.3 km of overhead lines, 350 poles.
		506	Primary and Secondary Overhead Conductors	89,356	4/0 AASC bare conductors (labour = $ $178/100ft) - 15.3 km = 50,200 ft
		563	120 Volt Systems and Supplies	6,500	Maint building electrical systems
		508	Underground Conductors	-	Assume all underground cables remain in place
		509	Underground Conduit and Ductbanks	-	Assume all underground concuits and ductbanks remain in place
		569	Grounding system	-	Assume remains in place
	SUB-TOTAL		TOTAL DIRECT LABOR AND EQUIPMENT COSTS	4,915,179	

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

	Account Code		Item Description	Estimated Cost 2024	Assumptions / Notes:
800's	GENERAL AND ADMINISTRATION:				
		801	FIELD FACILITIES AND DECOMMISSIONING	73,728	
		801	Demolition Contractor Site trailers / Facilities	73,728	1.5% of TDLEC
		802	ADMINISTRATION EXPENSES	196,607	
		851	Consultant Service	49,152	1% of TDLEC
		852	Owners Field Supervision	73,728	1.5% of TDLEC
		853	Head Office Engineering - Salaries and Expenses	73,728	2% of TDLEC
900's	EQUIPMENT SALVAGE - RECOVERY				
		901	EQUIPMENT SALVAGE - RECOVERY	5,150,936	
		901	Turbine Components (steel & copper) for tower, hub, nacelle	4,352,000	Allow $128,000 per turbine (15% recovery)
		902	Turbine Transformers (34)	578,000	3400 kVA pad mount transformer - resale quote = $ 17,000 each
		903	Substation Transformers (2)	102,000	25 MVA Substation transformer - resale quote = $ 51,000 - draining and dissassembly not included)
		904	Wood utility poles and crossarms	27,475	Approx 350 poles across site (recovery 25% @ $ 75.00 ea)
		905	Cable and Wiring (O/H lines)	65,386	4/0 AASC bare conductors (Mat'l=$ 521/100ft) 15.3 km = 50,200 ft - 25% recovery
		906	Substation Steel Supports	1,575	Steel columns / poles / bracing - Scrap steel
		907	Maintenance Building (demo for reuse/sale)	10,500	Assuming building dismantled vs demolished - buyer includes transport off-site
		908	Concrete Jersey Barriers	14,000	Approx 70 precast units across site.(resale @ $ 200 ea)

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	Glen Morrison Quarry
				DATE:	July 2024
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
100's	SITE REMEDIATION ISSUES:				
		12	SITE REMEDIATION ISSUES	2,997,991	
		120	General Preparation (Planning, Permits, Co-ordination with Regulators etc.)	15,000	Costs associated with overall planning, permitting, coordinating with regulators, coordinating with NSPI etc.
		121	Phase 1 -Site Information Assessment	10,000	Phase I ESA costs.
		122	Phase 2 - Reconnaissance Testing Program	63,192	Estimate 8 MWs, 10 TPs, 10 surface soil (SS) samples, 5 sediment samples, and 4 SW samples. Assume all samples will be analyzed for BTEX/TPH, PAHs, General Chemistry/metals, VOCs .
		123	Phase 3 - Detailed Testing Program	45,113	Estimate 3 MWs, 6 TPs. Assume all samples will be analyzed for BTEX/TPH, PAHs, metals, and VOCs.
		124	Phase 4 - Preparation of Decommissioning and Clean-up Plans	40,000	A report describing the reclamation work to be performed upon completion of mining activities will be submitted to NSECC 180 days prior to cessation of limestone extraction activities.
		125	Phase 5 - Implementation of Decommissioning and Clean-up Plans:		
			Preparation of Specifications & Tender Documents, Contractor Selection	35,000	
			Worker Safety and Health Monitoring		
			Construction of On-Site Containment Facilities		
			Handling of Wastewater and Surface Drainage	200,000	surface water management during reclamation, including groundwater control.
			Control of Fugitave Atmospheric Emissions		
			Removal and Disposal of Materials and Residues	105,600	Extent of potential impacts unknown. No environmental assessments have been reviewed. Anticipate some impacts at two ASTs (4,500 litre fuel oil and 2, 270 litre waste oil). Assume 400 cubic metres of impacted soil.
			Excavation of Contamminated Soils and Sediments		
			Reclamation Measures, including earthworks and landscaping	2,146,486	NSPI has completed progressive reclamation of the Glen Morrison Quarry site while operations continue in the northwest portion of the site (exp, 2021). Some areas within the open pit Quarry have been backfilled with overburden onsite that was previously stripped and stockpiled on-site during historical mining operations. The area known colloquially as "The Boneyard", was cleaned up in 2021. This area historically had scrap metals and minor items (overhead doors, conveyor structure, metal lighting mast, complete with fixtures and roof trusses) stockpiled here, which have been removed from the site. Applied inflation factor of 1.15 to the 2021 estimate. Reduced by annual capital costs of progressive reclamation (100% of the provided costs went to reclamation-specific activities) from 2021 through 2024, adjusted to 2024, based on published CPI. Annual progressive reclamation costs were further reduced to reflect higher costs associated with smaller programs.
			In-Program Contaminant Monitoring	60,000	Environmental consulting, site coordination/supervision during decommissioning, soil and water sampling during decommissioning/excavation.
		126	Phase 6 - Confirmatory Sampling and Completion Reporting	40,000	Sampling during site remedial efforts, consulting, reporting.
		127	Miscellaneous Considerations:		
			Regulatory Agencies Approval of Decommissioning Completion	10,000	
			Long Term Monitoring	227,600	Semi-annual groundwater monitoring at 8 existing wells and 6 surface water locations for 5 years for PHCs and General Chemistry/metals. Estimate includes reporting and coordination with regulators.
			Liability		
			Future Controls of Land Use		

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	Glen Morrison Quarry
				DATE:	July 2024
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		13	SITE ACCESS REMOVALS		
		130	General		
		131	Access Roads and Road Bridges		
		132	Access Railways and Railway Bridges		
		133	Airports		
		134	Wharves and Mooring Facilities		
		15	SITE SERVICES REMOVALS	31,000	
		150	Site Services		
		153	Raw Water Supply	8,000	removal and capping of water and sewer services
		154	Sewage Systems	8,000	Site septic system
		155	Storm Water and Floor Drainage Systems	15,000	Culverts and manholes (grouting of invert piping)
		156	Retaining Walls, ,Fences, Gates, Railways		
		157	Miscellaneous Improvements in Yard Area		
		158	Lighting in Yard Area		
200's	BUILDINGS AND STRUCTURES:				
		21	AUXILIARY STRUCTURES REMOVALS	320,550	
		210	Office building	22100	Demo wood frame building and dispose offsite. Demo Foundation walls and burry in place. Site fill to cover
		211	Control Building	37650	Demo structure, and foundation to grade
		212	Shop Building	22100	Demo structure, and foundation to grade
		213	Electrical building	19600	Demo structure, and foundation to grade. Concrete to be burried on site
		214	Limestone Storage building	62200	Demo structure, and foundation to grade
		215	Primary crusher	20350	Demo structure, and foundation to grade
		216	Tertiary plant	37650	Demo structure, and foundation to grade
		217	Secondary crusher	20350	Demo structure, and foundation to grade
		218	Steel A frame building	30850	Demo structure, and foundation to grade
		219	Concrete tunnel	18350	Demo structure, and foundation to grade. Cover openings with concrete fill. Cover with fill.
		220	Conveyor systems	29350	Demo structure, and foundation to grade
		22	CIRCULATING WATER - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
		23	COAL HANDLING PLANT - REMOVE TO 1 METER BELOW GRADE		does not apply to this site
		24	ASH HANDLING PLANT DECOMMISSIONING		does not apply to this site

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	Glen Morrison Quarry
				DATE:	July 2024
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		26	AUXILIARY BUILDING REMOVAL		Covered in other sections
			(NOT ASSOCIATED WITH PRODUCTION PLANT)		
		27	OIL / GAS SUPPLY STRUCTURES - REMOVE TO GRADE LEVEL		does not apply to this site
300's	BOILERS AND AUXILIARIES:				
		33	BOILER PLANT - REMOVALS		does not apply to this site
		34	BOILER INSTRUMENTS AND CONTROL REMOVALS		does not apply to this site
		35	FUEL HANDLING SYSTEMS REMOVALS	5000	
		350	General		
		351	Station Fuel Oil System		
		352	Unit Fuel Oil System		
		353	Unit Coal Handling		
		354	Station Coal Handling (Including Coal Sampling)		
		355	Limestone Handling System		
		356	Fuel Oil System	5000	Fuel oil tanks
		357	Light Oil System		
		358	Fuel Oil Additive System		
		359	Natural Gas Systems (Station Gas, Unit Gas and Propane Fuel Gas)		
		36	BOILER STEAM AND WATER SYSTEMS REMOVALS		does not apply to this site
		37	ASH AND WATER TREATMENT SYSTEMS REMOVALS		does not apply to this site
		38	ENVIRONMENTAL SYSTEMS REMOVALS		
		380	FGD System (Flue Gas Desulfurisation) (Point Aconi only)		
		385	Limestone Handling and Storage System		Covered in other sections
		386	Gypsum Handling and Storage (on-site)		
		387	Gypsum Handling and Storage (off-site)		
400's	TURBINES, GENERATORS AND AUXILIARIES:				N/A

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

LOCATION: **Glen Morrison Quarry**

DATE: **July 2024**

	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
500's	ELECTRICAL:				
		50 & 51	ON SITE DISTRIBUTION LINES REMOVALS		
		56	ELECTRICAL POWER SYSTEMS REMOVAL	25,200	
		560	General -Electrical (including Junction and Terminal Boxes)		
		561	Medium Voltage Systems (4 kV to 15 kV)		
		562	Low Voltage Systems (480 V to 600 V)	25200	Including removal of Utility poles
		563	120 Volt Systems and Supplies		
		564	Continuous Power Systems		
		567	Cathodic Protection System		
		568	Generator Output System		
		57	AUXILIARY SYSTEMS AND EQUIPMENT REMOVALS (IF NOT COVERED ELSEWHERE)		NA
		58	ELECTRICAL CONTROL AND COMMUNICATION		NA
		700's	COMMON SERVICES		
		71	WATER SYSTEMS REMOVAL		
		710	General		
		711	Common / Domestic Water System		
		712	Auxiliary Circulating Water System (including Air Venting System)		
		714	Fire Fighting System		
		715	Plumbing System (including Roof Drains)		
		717	Overflow structure at Setling pond	5000	
		73	BUILDING VENTILATION AND HEATING REMOVALS		NA
		75	COMPRESSED GAS SERVICES REMOVAL (EXCLUDING FUEL GAS)		NA

SITE DECOMMISSIONING ESTIMATE WORKSHEET FOR FINANCIAL DEPRECIATION COST STUDY 2024

				LOCATION:	Glen Morrison Quarry
				DATE:	July 2024
	Action By	Account Code	Item Description	Estimated Cost 2024	Assumptions / Notes: 2024
		77	PLANT OPERATING EQUIPMENT REMOVALS		
		770	Environmental - Monitoring Equipment		
		771	Maintenance Equipment		
		772	Vacuum Cleaning System		
800's	GENERAL AND ADMINISTRATION:				
		82	FIELD FACILITIES AND DECOMMISSIONING	20,000	
		825	Demolition Contractor Facilities	20,000	
		85	ADMINISTRATION EXPENSES	193,500	
		850	Demolition Studies		Covered above
		851	Consultant Service	33,000	Support for demo plan reviews, monitoring, permitting reviews
		852	Field Supervision	116,000	Includes for trailers trucks etc.
		853	Head Office Engineering - Salaries and Expenses	21,000	NSPI involvement
		856	Environmental Engineering Cost - Salaries and Expenses	21,000	to deal with changes to procedures and plan
900's	SCHEDULES AND GENERAL DRAWINGS:				
		90	DRAWINGS	18,227	
		900	Final Site General Arrangement Drawing	18,227	Includes as-built verification, CAD new GA

Appendix 8E- Summary of Hydro Decommissioning Costs

in 2024 Dollars

Hydro System	Total Full Decommissioning Costs	Total Partial Decommissioning Costs
Avon	101,446,370	5,149,942
Bear River	661,973,167	21,040,915
Black River	324,130,888	20,472,362
Dickie Brook	71,159,202	2,502,806
Fall River	16,264,077	1,628,562
Lequille	207,631,487	13,712,180
Mersey	507,776,250	60,580,369
Sheet Harbour	109,396,129	9,696,223
St Margaret's Bay	141,136,180	8,305,148
Tusket	230,496,305	127,573,565
Wreck Cove	831,137,322	10,817,305

NOVA SCOTIA
Energy
Office of the Deputy Minister

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Canada

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May 6, 2025

Judith Ferguson
Nova Scotia Power
1223 Lower Water St,
Halifax NS B3J 3S8

Sent via email: Judith.Ferguson@nspower.ca

Dear Judith Ferguson:

In order to reduce electricity costs for Nova Scotians, I am writing to confirm that the Department of Energy is committed to continuing its engagement with Nova Scotia Power and other relevant stakeholders to develop an approach that would allow for the Nova Scotia Energy Board to issue a financing order. A financing order is used in section 35G of the Public Utilities Act, in order to facilitate the securitization of electric utility costs.

Any such approach would not come at a cost to the Government of Nova Scotia. It is my hope that this work can be successfully completed within the year.

Yours truly,

Karen M. Gatien
Deputy Minister

Depreciation Settlement Agreement - Overview

The changes to depreciation rates to arrive at those included in the GRA settlement agreement was calculated by making the following changes:

1. Removal of reconnaissance costs included in the Hydro Decommissioning estimates.
2. Removal of contingency costs from generation decommissioning estimates.
3. Reflecting forecast decommissioning costs for all Generation Plant in 2024 dollars (removal of inflation to forecast year of decommissioning).
4. Updating estimated service life of Account 353 - Transmission Station Equipment to 48-R2.5.
5. Updating estimated service life of Account 390.10 - General Plant Structures and Improvements to 43-R3.
6. Reducing the Net Salvage Rate for Account 354.00 - Transmission Towers and Fixtures from (40%) to (20%).
7. Reducing the Net Salvage Rate for Account 355.00 - Transmission Poles and Fixtures from (60%) to (20%).
8. Reducing the Net Salvage Rate for Account 365.00 - Distribution Overhead Conductors and Devices from (30%) to (26%).

The supporting documentation for item 1 can be seen on tab (a). This restates Appendix 8E- Summary of Hydro Decommissioning Costs to remove reconnaissance costs included in the Hydro Partial Decommissioning cost estimates.
The supporting documentation for items 2 and 3 above can be seen on tabs (b) and (c), which restates the calculation of weighted net salvage for generation plants as seen on pages VIII-2 to VIII-3 of Appendix 8A.

All other items above are reflected in the revised schedule of depreciation rates provided in tab (d). This is a restatement of the schedule found in Appendix 8A, pages VI-4 to VI-6.

Summary of Hydro Decommissioning Costs - Settlement Agreement

in 2024 Dollars

Hydro System	Total Full Decommissioning Costs	Total Partial Decommissioning Costs	Less: Reconnaisssance Estimates in Partial Decommissionng Costs	Total Partial Decommissioning Costs (2024 $) - Less Reconnaissance
Avon	101,446,370	5,149,942	(2,664,876)	2,485,066
Bear River	661,973,167	21,040,915	(12,870,773)	8,170,142
Black River	324,130,888	20,472,362	(14,536,547)	5,935,815
Dickie Brook	71,159,202	2,502,806	(1,361,916)	1,140,890
Fall River	16,264,077	1,628,562	(1,093,171)	535,391
Lequille	207,631,487	13,712,180	(9,559,350)	4,152,830
Mersey	507,776,250	60,580,369	(47,394,109)	13,186,260
Sheet Harbour	109,396,129	9,696,223	(5,925,244)	3,770,979
St Margaret's Bay	141,136,180	8,305,148	(5,070,955)	3,234,193
Tusket	230,496,305	127,573,565	N/A	127,573,565
Wreck Cove	831,137,322	10,817,305	(4,470,845)	6,346,460

NOVA SCOTIA POWER, INC.

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		WEIGHTED
	RETIREMENTS	NET SALVAGE	RETIREMENTS	NET SALVAGE	AVERAGE NI
ACCOUNT	(%)	(%)	(%)	(%)	SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)
STEAM PRODUCTION PLANT					
LINGAN	62.34	(4)	37.66	(20)	(10)
POINT ACONI	95.10	(4)	4.90	(20)	(5)
POINT TUPPER	73.23	(4)	26.77	(20)	(8)
TRENTON	95.60	(4)	4.40	(20)	(4)
TUFTS COVE	76.14	(1)	23.86	(20)	(5)
POINT TUPPER MARINE TERMINAL	98.28	(15)	1.72	(20)	(15)
PORT HAWKESBURY BIOMASS	84.60	(2)	15.40	(20)	(4)
INTERNATIONAL COAL PIER	98.72	(156)	1.28	(20)	(154)
HYDRO PRODUCTION PLANT					
AVON	74.41	(10)	25.59	(20)	(13)
BEAR RIVER	74.20	(13)	25.80	(20)	(15)
BLACK RIVER	75.26	(10)	24.74	(20)	(12)
DICKIE BROOK	78.28	(2)	21.72	(20)	(6)
FALL RIVER	73.95	(25)	26.05	(20)	(24)
LEQUILLE	76.33	(7)	23.67	(20)	(10)
ST. MARGARET'S	87.60	(3)	12.40	(20)	(5)
SHEET HARBOUR	74.81	(4)	25.19	(20)	(8)
OTHER PRODUCTION PLANT					
BURNSIDE	85.91	(1)	14.09	(15)	(3)
TUSKET	88.72	0	11.28	(15)	(1)
VICTORIA JUNCTION	86.05	(4)	13.95	(15)	(6)
TUFTS COVE CT	37.01	(3)	62.99	(15)	(11)
WIND					
DIGBY	96.95	(2)	3.05	(15)	(2)
NUTTBY	96.98	(1)	3.02	(15)	(2)
SOUTH CANOE	96.18	(0)	3.82	(15)	(1)
CANSO/SABLE	96.31	(1)	3.69	(15)	(2)
TUPPER/BEARHEAD	96.98	(1)	3.02	(15)	(2)

NOVA SCOTIA POWER, INC.

TABLE 3. DECOMMISSIONING COSTS RELATED TO GENERATING UNITS

UNIT	ESTIMATED RETIREMENT YEAR	TOTAL DECOMMISSIONING COSTS	REMOVE CONTINGENCY COSTS	ESCALATED TOTAL DECOMMISSIONING COSTS	ESCALATED TOTAL COST LESS COSTS COLLECTED FROM CUSTOMERS FOR ARO	TERMINAL RETIREMENTS	TOTAL NET SALVAGE
(1)	(2)	(3)		(4)	(5)	(6)	(7)
LINGAN	2049	48,429,000	38,743,200	38,743,200	14,409,072	(407,345,807)	(4)
POINT ACONI	2029	32,123,000		32,123,000	23,092,444	(546,201,297)	(4)
POINT TUPPER	2048	30,354,000	24,283,200	24,283,200	5,383,393	(149,864,128)	(4)
TRENTON	2029	39,207,000		39,207,000	17,239,447	(487,787,431)	(4)
TUFTS COVE	2049	28,921,000	23,136,800	23,136,800	2,129,267	(307,162,348)	(1)
POINT TUPPER MARINE TERMINAL	2029	8,154,000		8,154,000	5,143,133	(34,550,703)	(15)
PORT HAWKESBURY BIOMASS	2045	3,370,570	2,696,456	2,696,456	2,696,456	(179,498,344)	(2)
INTERNATIONAL COAL PIER	2029	17,885,000		17,885,000	17,885,000	(11,479,941)	(156)
		208,443,570		**186,228,656**	**87,978,212**	**(2,123,890,000)**	(4)
AVON	2066	2,485,066		2,485,066	1,427,806	(14,280,497)	(10)
BEAR RIVER	2066	8,170,142		8,170,142	6,229,732	(46,664,897)	(13)
BLACK RIVER	2066	5,935,815		5,935,815	4,199,603	(42,235,903)	(10)
DICKIE BROOK	2066	1,140,890		1,140,890	217,298	(12,539,551)	(2)
FALL RIVER	2066	535,391		535,391	447,211	(1,799,775)	(25)
LEQUILLE	2066	4,152,830		4,152,830	2,178,622	(32,254,656)	(7)
ST. MARGARET'S	2066	3,234,193		3,234,193	1,225,336	(46,044,118)	(3)
SHEET HARBOUR	2066	3,770,979		3,770,979	1,111,109	(25,054,309)	(4)
		29,425,305		**29,425,306**	**17,036,718**	**(220,873,707)**	(8)
BURNSIDE	2049	3,378,000	2,702,400	2,702,400	502,216	(37,494,124)	(1)
TUSKET	2049	2,028,000	1,622,400	1,622,400	(37,889)	(15,492,047)	0
VICTORIA JUNCTION	2049	2,218,000	1,774,400	1,774,400	718,037	(17,408,103)	(4)
TUFTS COVE CT	2049	2,799,000	2,239,200	2,239,200	1,146,491	(35,959,491)	(3)
		10,423,000		**8,338,400**	**2,328,856**	**(106,353,765)**	(2)
DIGBY	2036	1,342,000	1,118,333	1,118,333	1,118,333	(65,528,341)	(2)
NUTTBY	2035	1,480,000	1,233,333	1,233,333	1,233,333	(108,144,625)	(1)
SOUTH CANOE	2040	536,000	446,667	446,667	446,667	(94,233,849)	(0)
CANSO/SABLE	2039	197,528	164,607	164,607	164,607	(11,923,230)	(1)
TUPPER/BEARHEAD	2035	335,932	279,943	279,943	279,943	(23,997,643)	(1)
		3,891,460		**3,242,883**	**3,242,883**	**(303,827,688)**	(1)
		252,183,335		**227,235,245**	**110,586,669**	**(2,754,945,160)**	(4)

NOVA SCOTIA POWER, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK RESERVE AS OF DECEMBER 31, 2023	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
DEPRECIABLE PLANT									
STEAM PRODUCTION PLANT									
LINGAN									
LINGAN 1	12-2049	65 - L1 a	(10)	138,151,529	103,751,275	48,215,407	2,234,591	1.62	21.6
LINGAN 2	12-2029	65 - L1 a	(10)	86,836,521	100,062,274	(4,542,101)	-	-	-
LINGAN 3-4	12-2049	65 - L1 a	(10)	290,616,704	171,721,364	147,957,010	7,037,590	2.42	21.0
LINGAN - COMMON	12-2049	65 - L1 a	(10)	137,819,664	31,467,217	120,134,413	5,459,756	3.96	22.0
TOTAL LINGAN				*653,424,418*	*407,002,131*	*311,764,729*	*14,731,937*	*2.25*	
POINT ACONI	12-2029	65 - L1 a	(5)	574,355,237	243,710,224	359,362,775	62,112,977	10.81	5.8
POINT TUPPER	12-2048	65 - L1 a	(8)	204,646,401	93,394,889	127,623,224	6,198,266	3.03	20.6
TRENTON									
TRENTON 5	12-2029	65 - L1 a	(4)	154,246,212	69,420,216	90,995,844	15,520,279	10.06	5.9
TRENTON 6	12-2029	65 - L1 a	(4)	287,095,316	131,910,745	166,668,384	29,020,962	10.11	5.7
TRENTON - COMMON	12-2029	65 - L1 a	(4)	68,919,523	11,056,285	60,620,018	10,263,264	14.89	5.9
TOTAL TRENTON				*510,261,050*	*212,387,246*	*318,284,246*	*54,804,505*	*10.74*	
TUFTS COVE									
TUFTS COVE 1	12-2049	65 - L1 a	(5)	51,886,821	32,885,132	21,596,030	969,279	1.87	22.3
TUFTS COVE 2	12-2049	65 - L1 a	(5)	58,767,019	26,896,529	34,808,842	1,578,906	2.69	22.0
TUFTS COVE 3	12-2049	65 - L1 a	(5)	90,099,433	40,234,912	54,369,492	2,508,142	2.78	21.7
TUFTS COVE 6	12-2049	65 - L1 a	(5)	99,805,461	34,254,208	70,541,526	3,193,342	3.20	22.1
TUFTS COVE - COMMON	12-2049	65 - L1 a	(5)	102,844,873	39,733,086	68,254,030	3,134,100	3.05	21.8
TOTAL TUFTS COVE				*403,403,606*	*174,003,866*	*249,569,920*	*11,383,769*	*2.82*	
POINT TUPPER MARINE TERMINAL	12-2029	100 - R1 a	(15)	35,156,805	18,934,839	21,495,487	3,618,881	10.29	5.9
PORT HAWKESBURY BIOMASS	12-2045	65 - L1 a	(4)	212,173,030	40,969,204	179,690,747	9,220,034	4.35	19.5
INTERNATIONAL COAL PIER	12-2029	65 - L1 a	(154)	11,628,782	(5,594,604)	35,131,711	5,930,262	51.00	5.9
GENERAL	12-2029			11,918,057	4,607,622	7,310,434	1,218,406	10.22	6.0
TOTAL STEAM PRODUCTION PLANT				**2,616,967,386**	**1,189,415,417**	**1,610,233,273**	**169,219,037**	**6.47**	
HYDRAULIC PRODUCTION PLANT									
AVON	12-2066	100 - L0.5 a	(13)	19,190,750	7,374,478	14,311,070	418,280	2.18	34.2
BEAR RIVER	12-2066	100 - L0.5 a	(15)	62,888,372	13,223,548	59,098,081	1,735,627	2.76	34.0
BLACK RIVER	12-2066	100 - L0.5 a	(12)	56,119,196	12,773,630	50,079,869	1,465,503	2.61	34.2
DICKIE BROOK	12-2066	100 - L0.5 a	(6)	16,019,562	1,175,021	15,805,714	460,490	2.87	34.3
FALL RIVER	12-2066	100 - L0.5 a	(24)	2,433,707	440,846	2,576,950	75,314	3.09	34.2
LEQUILLE	12-2066	100 - L0.5 a	(10)	42,258,224	5,550,380	40,933,667	1,198,840	2.84	34.1
ST. MARGARET'S	12-2066	100 - L0.5 a	(5)	52,563,783	13,049,922	42,142,051	1,218,918	2.32	34.6
SHEET HARBOUR	12-2066	100 - L0.5 a	(8)	33,492,534	9,153,795	27,018,142	797,225	2.38	33.9
TUSKET		100 - L0.5	(20)	23,001,092	5,585,327	22,015,983	400,170	1.74	55.0
WRECK COVE		100 - L0.5	(20)	241,849,833	80,739,861	209,479,939	3,964,699	1.64	52.8
MERSEY		100 - L0.5	(20)	40,259,998	20,874,637	27,437,361	567,195	1.41	48.4
GENERAL				23,944,861	(2,085,374)	26,030,235	499,216	2.08	
TOTAL HYDRAULIC PRODUCTION PLANT				**614,021,913**	**167,856,071**	**536,929,062**	**12,801,477**	**2.08**	

NOVA SCOTIA POWER, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK RESERVE AS OF DECEMBER 31, 2023	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
SOLAR PRODUCTION PLANT									
SOLAR SMARTGRID	12-2051	45 - R2.5 a	0	1,582,854	98,009	1,484,845	61,606	3.89	24.1
TOTAL SOLAR PRODUCTION PLANT				**1,582,854**	**98,009**	**1,484,845**	**61,606**	**3.89**	
OTHER PRODUCTION PLANT									
OTHER PRODUCTION - GAS TURBINES									
BURNSIDE	12-2049	75 - S0.5 a	(3)	43,645,266	14,071,208	30,883,416	1,309,193	3.00	23.6
TUSKET	12-2049	75 - S0.5 a	(1)	17,461,600	6,878,555	10,757,661	448,016	2.57	24.0
VICTORIA JUNCTION	12-2049	75 - S0.5 a	(6)	20,230,710	7,604,683	13,839,869	577,509	2.85	24.0
TUFTS COVE									
TUFTS COVE CT UNIT 4	12-2049	30 - L0.5 a	(11)	57,829,237	11,119,148	53,071,305	3,829,244	6.62	13.9
TUFTS COVE CT UNIT 5	12-2049	30 - L0.5 a	(11)	39,322,118	3,328,106	40,319,444	2,870,636	7.30	14.0
TOTAL TUFTS COVE				97,151,355	14,447,255	93,390,749	6,699,880	6.63	13.9
TOTAL OTHER PRODUCTION - GAS TURBINES				178,488,931	43,001,701	148,871,695	9,034,598	5.06	
OTHER PRODUCTION - WIND									
DIGBY	12-2036	90 - S0.5 a	(2)	67,721,102	30,355,934	38,719,590	3,047,396	4.50	12.7
NUTTBY	12-2035	90 - S0.5 a	(2)	111,163,131	59,566,442	53,819,951	4,580,296	4.12	11.8
CANSO/SABLE	12-2039	90 - S0.5 a	(2)	12,399,704	4,488,546	8,159,151	526,382	4.25	15.5
SOUTH CANOE	12-2040	90 - S0.5 a	(1)	98,031,286	33,630,847	65,380,751	3,962,466	4.04	16.5
TUPPER/BEARHEAD	12-2035	90 - S0.5 a	(2)	24,785,573	13,165,184	12,116,101	1,031,094	4.16	11.8
TOTAL OTHER PRODUCTION - WIND				314,100,795	141,206,954	178,195,544	13,147,634	4.19	
TOTAL OTHER PRODUCTION PLANT				**492,589,726**	**184,208,655**	**327,067,239**	**22,182,232**	**4.50**	
TRANSMISSION PLANT									
LAND RIGHTS - EASEMENTS		80 - R5	0	100,622,597	26,905,421	73,717,175	1,330,578	1.32	55.4
STATION EQUIPMENT		48 - R2.5	(20)	586,908,962	253,049,476	451,241,279	16,060,367	2.74	28.1
TOWERS AND FIXTURES		60 - S2.5	(20)	111,028,870	73,423,125	59,811,519	1,449,994	1.31	41.2
POLES AND FIXTURES		45 - R1.5	(20)	268,176,042	82,589,384	239,221,867	9,209,997	3.43	26.0
OVERHEAD CONDUCTORS AND DEVICES		45 - R3	(20)	178,454,463	75,534,094	138,611,261	5,546,910	3.11	25.0
UNDERGROUND CONDUIT		65 - S3	0	1,736,139	611,263	1,124,876	27,127	1.56	41.5
UNDERGROUND CONDUCTORS AND DEVICES		45 - S3	(10)	7,345,546	853,459	7,226,642	194,359	2.65	37.2
ROADS, TRAILS AND BRIDGES		60 - S3	0	344,183	110,123	234,060	6,260	1.82	37.4
TOTAL TRANSMISSION PLANT				**1,254,616,801**	**513,076,344**	**971,188,679**	**33,825,592**	**2.70**	
DISTRIBUTION PLANT									
LAND RIGHTS - EASEMENTS, SURVEYS AND CLEARING		65 - R5	0	118,136,716	15,711,852	102,424,864	1,860,352	1.57	55.1
STRUCTURES AND IMPROVEMENTS		55 - R3	(5)	2,418,694	750,104	1,789,525	40,916	1.69	43.7
STATION EQUIPMENT		55 - R1.5	(5)	74,535,144	64,521,947	13,739,954	501,585	0.67	27.4
SCADA EQUIPMENT		15 - S2.5	(5)	473,094	475,824	20,924	1,774	0.37	11.8
REMOTE MONITORING EQUIPMENT		15 - S2.5	(5)	393,349	388,219	24,797	2,108	0.54	11.8
STATION EQUIPMENT - MISCELLANEOUS		15 - S2.5	(5)	13,123,052	11,030,074	2,749,130	236,947	1.81	11.6
ENERGY STORAGE EQUIPMENT - EV CHARGERS		15 - S3	0	987,094	158,436	828,658	71,330	7.23	11.6

NOVA SCOTIA POWER, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK RESERVE AS OF DECEMBER 31, 2023		FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)	
ENERGY STORAGE EQUIPMENT - DISTRIBUTED SOLAR		25 - S3	0	1,123,202	64,625		1,058,577	48,536	4.32	21.8	
ENERGY STORAGE EQUIPMENT - BATTERIES		10 - S3	0	1,261,438	201,460		1,059,978	141,434	11.21	7.5	
POLES, TOWERS AND FIXTURES		43 - R2	(35)	646,990,061	406,226,456		467,210,126	18,024,106	2.79	25.9	
OVERHEAD CONDUCTORS AND DEVICES		42 - R2	(26)	329,509,672	144,738,996		270,443,190	11,067,585	3.36	24.4	
UNDERGROUND CONDUIT		70 - S3	0	8,554,638	4,309,841		4,244,798	105,112	1.23	40.4	
UNDERGROUND CONDUCTORS AND DEVICES		42 - R3	(25)	75,012,364	33,657,017		60,108,439	2,407,126	3.21	25.0	
LINE TRANSFORMERS		35 - R1	(25)	555,455,934	237,671,905		456,648,012	23,885,113	4.30	19.1	
SERVICES		48 - S2.5	(65)	149,613,065	134,202,103		112,659,454	3,885,448	2.60	29.0	
METERS		20 - S2	(10)	6,155,844	6,077,871		693,557	40,535	0.66	17.1	
METERS - AMI		18 - S2	(10)	96,761,787	18,747,008		87,690,959	7,299,539	7.54	12.0	
STREET LIGHTING AND SIGNAL SYSTEMS		22 - R2.5	(15)	19,074,061	12,890,306		9,044,865	839,992	4.40	10.8	
STREET LIGHTING AND SIGNAL SYSTEMS - LED		20 - S2	(15)	38,107,176	15,677,772		28,145,481	3,257,814	8.55	8.6	
TOTAL DISTRIBUTION PLANT				**2,137,686,386**	**1,107,501,816**		**1,620,585,288**	**73,717,352**	**3.45**		
GENERAL PLANT											
LAND RIGHTS - GENERAL PLANT		50 - R5	0	4,346,529	1,595,626		2,750,903	77,009	1.77	35.7	
STRUCTURES AND IMPROVEMENTS		43 - R3	(10)	184,609,960	73,153,643		129,917,313	5,001,545	2.71	26.0	
OFFICE FURNITURE AND EQUIPMENT		20 - SQ	0	2,218,574	1,108,351		1,110,223	110,705	5.00	10.0	
RESERVE VARIANCE AMORT - OFFICE FURNITURE AND EQUIPMENT					919,412	c	(919,412)	(183,882)		5.0	b
OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE		5 - SQ	0	27,846,698	9,640,416		18,206,282	5,360,624	20.00	3.4	
RESERVE VARIANCE AMORT - COMPUTER HARDWARE					(416,440)	c	416,440	83,288		5.0	b
OFFICE FURNITURE EQUIPMENT - COMPUTER SOFTWARE		10 - SQ	0	246,257,554	85,873,932		160,383,622	24,625,754	10.00	6.5	
RESERVE VARIANCE AMORT - COMPUTER SOFTWARE					(22,338,881)	c	22,338,881	4,467,776		5.0	b
TRANSPORTATION EQUIPMENT		13 - R1	10	102,651,502	53,324,459		39,061,892	5,179,062	5.05	7.5	
TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	0	3,986,623	1,103,512		2,883,111	199,331	5.00	14.5	
RESERVE VARIANCE AMORT - TOOLS, SHOP AND GARAGE EQUIPMENT					(180,288)	c	180,288	36,058		5.0	b
COMMUNICATION EQUIPMENT		22 - R2.5	(5)	91,516,693	49,199,545		46,892,983	3,164,612	3.46	14.8	
COMMUNICATION EQUIPMENT - SCADA EQUIPMENT		19 - R2	(5)	28,577,987	10,319,624		19,687,262	2,863,731	10.02	6.9	
REMOTE MONITORING EQUIPMENT		15 R3	0	3,488,768	2,207,852		1,280,916	117,761	3.38	10.9	
MISCELLANEOUS EQUIPMENT		20 - SQ	0	42,982,053	22,611,639		20,370,414	2,122,241	5.00	9.6	
RESERVE VARIANCE AMORT - MISCELLANEOUS EQUIPMENT					(3,178,537)	c	3,178,537	635,707		5.0	b
MISCELLANEOUS EQUIPMENT (KELLY ROCK)	12-2029	40 - R2	(5)	2,513,071	2,489,646		149,078	26,380	1.05	5.7	
TOTAL GENERAL PLANT				**740,996,013**	**287,433,514**		**467,888,732**	**53,887,702**	**7.27**		
FULLY AMORTIZED GENERAL PLANT [d]											
OFFICE FURNITURE AND EQUIPMENT				7,251,565	7,251,565						
OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				29,762,603	29,762,603						
OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE				18,345,792	18,345,792						
STORES EQUIPMENT				472,905	472,905						
TOOLS, SHOP AND GARAGE EQUIPMENT				7,560,490	7,560,490						
LABORATORY EQUIPMENT				2,684,879	2,684,879						
MISCELLANEOUS EQUIPMENT				1,320,249	1,320,249						
TOTAL FULLY AMORTIZED GENERAL PLANT				**67,398,483**	**67,398,483**						
TOTAL DEPRECIABLE PLANT STUDIED				**7,925,859,562**	**3,516,988,310**		**5,535,377,118**	**365,694,997**	**4.61**		
DEPRECIABLE PLANT NOT STUDIED											
THERMAL PRODUCTION PLANT NOT STUDIED											
GLACE BAY				-	72,934						

NOVA SCOTIA POWER, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK RESERVE AS OF DECEMBER 31, 2023	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
WATER STREET				-	-				
TOTAL STEAM PRODUCTION PLANT NOT STUDIED				-	72,934				
HYDRAULIC PRODUCTION PLANT NOT STUDIED									
ANNAPOLIS TIDAL				39,271,385	16,930,661				
HARMONY (RETIRED)				-	15,635				
ROSEWAY (RETIRED)				-	(1,223,840)				
TOTAL HYDRAULIC PRODUCTION PLANT NOT STUDIED				39,271,385	15,722,456				
WIND PRODUCTION PLANT NOT STUDIED									
GRAND ETANG (RETIRED)				6,196	6,197				
TOTAL WIND PRODUCTION PLANT NOT STUDIED				6,196	6,197				
ARO COSTS				(12,291,457)	(19,119,247)				
CAPITAL CONTRIBUTIONS				(155,427,722)	(154,748,262)				
SITE RESTORATION ASSET				-	-				
TOTAL DEPRECIABLE PLANT NOT STUDIED				**(128,441,598)**	**(158,065,921)**	**-**	**-**		
TOTAL DEPRECIABLE PLANT				**7,797,417,965**	**3,358,922,389**	**5,535,377,118**	**365,694,997**		
NONDEPRECIABLE PLANT									
PURCHASE DIFFERENCE				2,334,555	-				
NON-UTILITY PROPERTY				14,641,746	4,405,697				
RESEARCH AND DEVELOPMENT				-	-				
LAND - STEAM PRODUCTION				5,121,213	-				
LAND - HYDRAULIC PRODUCTION				5,396,781	-				
LAND - WIND PRODUCTION				39,000	-				
LAND - OTHER PRODUCTION				7,629	-				
LAND - TRANSMISSION				13,274,264	-				
LAND - DISTRIBUTION				4,563,115	-				
LAND - GENERAL				12,033,064	340,495				
TOTAL NONDEPRECIABLE PLANT				**57,411,367**	**4,746,191**	**-**	**-**		
TOTAL ELECTRIC PLANT				**7,854,829,331**	**3,363,668,580**	**5,535,377,118**	**365,694,997**		

Footnotes:
a Curve shown represents interim survivor curve.
b Special reserve variance amortization adjustment proposed. The reserve variance related to computer hardware will be amortized over a 5 year period rather than the account's remaining life.
c Amount shown represents the reserve variance related to computer hardware and software. The reserve variance is the difference between the theoretical reserve and the book reserve.
d Amounts shown are for vintages outside of the amortization period for each account. These amounts should be retired with the adoption of amortization accounting.