

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

**NON-CONFIDENTIAL**

**Undertaking U-8:**

**To provide the calculation of the dollar affect of implementing the changes recommended in Table 8 using both ALG and ELG.**

Response U-8:

Please see the changes to depreciation expense as compared to the amount in NS Power's revenue requirement using the Emrydia recommended service lives for mass property accounts in Table 8 of the Emrydia evidence in the tables below:

**Average Life Group**

| Change in Depreciation Expense (\$) |                                 |                     |                                           |                     |                     |
|-------------------------------------|---------------------------------|---------------------|-------------------------------------------|---------------------|---------------------|
| Account                             | Depreciation Group              | Depr. Rate as Filed | Depr. Rate- ALG (Emrydia Suggested Lives) | 2026                | 2027                |
| 353.00                              | STATION EQUIPMENT               | 2.74%               | 2.15%                                     | (3,871,730)         | (4,141,511)         |
| 355.00                              | POLES AND FIXTURES              | 3.43%               | 2.41%                                     | (3,080,136)         | (3,282,948)         |
| 356.00                              | OVERHEAD CONDUCTORS AND DEVICES | 3.11%               | 2.13%                                     | (1,948,698)         | (2,040,671)         |
| 364.00                              | POLES, TOWERS AND FIXTURES      | 2.79%               | 1.97%                                     | (6,080,266)         | (6,441,983)         |
| 365.00                              | OVERHEAD CONDUCTORS AND DEVICES | 3.36%               | 2.41%                                     | (3,514,041)         | (3,680,549)         |
| 368.00                              | LINE TRANSFORMERS               | 4.30%               | 2.81%                                     | (7,278,451)         | (7,746,463)         |
|                                     | <b>Total</b>                    |                     |                                           | <b>(25,773,322)</b> | <b>(27,334,124)</b> |

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1 **Equal Life Group**

| Account | Depreciation Group              | Depr. Rate as Filed | Depr. Rate- ELG (Emrydia Suggested Lives) | Change in Depreciation Expense (\$) |                    |
|---------|---------------------------------|---------------------|-------------------------------------------|-------------------------------------|--------------------|
|         |                                 |                     |                                           | 2026                                | 2027               |
| 353.00  | STATION EQUIPMENT               | 2.74%               | 2.57%                                     | (1,102,035)                         | (1,178,825)        |
| 355.00  | POLES AND FIXTURES              | 3.43%               | 2.91%                                     | (1,584,815)                         | (1,689,168)        |
| 356.00  | OVERHEAD CONDUCTORS AND DEVICES | 3.11%               | 2.43%                                     | (1,339,733)                         | (1,402,964)        |
| 364.00  | POLES, TOWERS AND FIXTURES      | 2.79%               | 2.75%                                     | (329,428)                           | (349,025)          |
| 365.00  | OVERHEAD CONDUCTORS AND DEVICES | 3.36%               | 3.07%                                     | (1,062,523)                         | (1,112,869)        |
| 368.00  | LINE TRANSFORMERS               | 4.30%               | 4.15%                                     | (720,513)                           | (766,843)          |
|         | <b>Total</b>                    |                     |                                           | <b>(6,139,046)</b>                  | <b>(6,499,693)</b> |

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