NON-CONFIDENTIAL

Undertaking U-15:

To provide an order of magnitude impact of the AA/BA FAM riders and DSM rider on each individual customer class rate impact as a comparison to Figure 2-1.

Response U-15:

Please refer to the following tabs of Attachment 1 for rate changes in 2026:

- "Figure 14-1" shows a comparison of percent changes in smoothed rate class total revenues, inclusive of riders, by fuel and non-fuel categories between information filed in Attachment 5 to CAR IR-01 and this response reflective of the 2026 DCRR and FAM rider information.
- "% Change Detail" shows a comparison of percent changes in class revenues from "Figure 14-1" broken down by base cost rates and individual riders.
- "Revenue Change Detail" shows a comparison of changes in revenue amounts corresponding to % changes from "% Change Detail" tab.

The FAM AA/BA analysis reflects full recovery of the September 30, 2025 in 2026. The calculations have been made under the assumption that all rate changes are effective January 1, 2026.

The settlement agreement recognizes that NS Power will work with specific classes to smooth or mitigate the impacts of the AA/BA riders which is expected to lower the increases for some classes in 2026 by deferring recovery to 2027. Rate changes in 2027 are not included because the Company does not have information on the 2027 Riders. The 2027 DCRR will be informed by the 2027-2031 DSM plan yet to be filed by E1 and the 2027 AA/BA riders will be influenced by the timing of both BCF and AA/BA rates being approved in 2026.

Attachment 1 has been filed electronically.