REDACTED (CONFIDENTIAL INFORMATION REMOVED)

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

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

CUSTOMER CLASS	2023 PROPOSED	2026 PROPOSED
(1) DOMESTIC	97.63	97.16
(2) SMALL GENERAL	97.14	103.60
(3) GENERAL	105.00	104.38
(4) LARGE GENERAL	104.01	104.38
(5) SMALL INDUSTRIAL	99.66	104.38
(6) MEDIUM INDUSTRIAL	99.27	104.38
(7) LARGE INDUSTRIAL	105.00	104.38
(8) PHP	N/A	104.38
(9) MUNICIPAL	101.83	104.38
(10) UNMETERED	100.00	100.00
(11) TOTAL	100.00	100.00

EXHIBIT 2

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

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	58,575	$58,574.6	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,092,990	2,091,705	0	0	0	1,285
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	820,016	0	820,016	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	820,016	0	820,016	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,463,196	2,091,705	820,016	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,370,205		820,016	1,550,189		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	86,819	0	2,906	40,929	42,983	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNICATION	34,964	0	9,839	25,125	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICA	48,211		16,680	31,532	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	144,056	56,475	106,762	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	144,056	85,899	204,348	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,940,483	2,235,761	905,915	1,754,537	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	34,225	13,868	26,859	658	0
(55)	DEF. CHG. - Financing	22,257	10,075	4,082	7,906	194	0
(56)	DEF. CHG. - Tax	25,372	11,485	4,654	9,013	221	0
(57)	DEF. CHG. - Pension	156,935	75,433	18,220	63,282	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	-5,403	-5,403	0	0	0	0
(60)	DEF. CHG. - Other	29,444	13,725	5,268	10,203	250	-2
(61)	DEF. CHG. - FCR	5,746	4,084	1,655	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	623,811	295,009	47,695	117,206	163,903	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,564,293	$2,530,770	$953,610	$1,871,743	$206,886	$1,283

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$847,049	$847,049	$0	$0
(4)	HYDRO PLANT	699,665	699,665	$0	$0
(5)	WIND PLANT	163,771	163,771	$0	$0
(6)	LM6000 PLANT	93,737	93,737	$0	$0
(7)	GAS TURBINE PLANT - OTHER	68,141	68,141	$0	$0
(8)	GENERATION BATTERIES	160,767	160,767	$0	$0
(9)	RADIAL TO GENERATION TRANS.	58,575	58,575	$0	$0
(10)	TOTAL GENERATION PLANT	2,091,705	2,091,705	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,056	144,056	0	0
(13)	TOTAL PLANT IN SERVICE	2,235,761	2,235,761	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	222,761	0	222,761	0
(19)	MAT. & SUPPLIES - OTHER	34,225	34,225	0	0
(20)	DEF. CHG. - Financing	10,075	10,075	0	0
(21)	DEF. CHG. - Tax	11,485	11,485	0	0
(22)	DEF. CHG. - Pension	75,433	34,974	40,459	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	-5,403	0	-5,403	0
(25)	DEF. CHG. - Other	13,725	13,725	0	0
(26)	DEF. CHG. - FCR	4,084	4,084	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	295,009	-56,119	351,128	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,770**	**2,179,642**	**351,128**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(39)					
(40)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0
(41)					
(42)	GENERAL PROPERTY PLANT	0	0	0	0
(43)	TOTAL PLANT IN SERVICE	0	0	0	0
(44)					
(45)	Working Capital & Deferred Charges/Credits:				
(46)	CASH - FUEL	0	0	0	0
(47)	CASH - OTHER	0	0	0	0
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0
(50)	DEF. CHG. - Financing	0	0	0	0
(51)	DEF. CHG. - Tax	0	0	0	0
(52)	DEF. CHG. - Pension	0	0	0	0
(53)	DEF. CHG. - Other	0	0	0	0
(54)	DEF. CHG. - ARO Transformers	-0	-0	0	0
(55)	SUB-TOTAL	0	0	0	0
(57)	Transmission - HV	0	0	0	0

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**Transmission - EHV and HV combined**	820,016	820,016	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	85,899	85,899	0	0
(4)	TOTAL PLANT IN SERVICE	905,915	905,915	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	13,868	13,868	0	0
(11)	DEF. CHG. - Financing	4,082	4,082	0	0
(12)	DEF. CHG. - Tax	4,654	4,654	0	0
(13)	DEF. CHG. - Pension	18,220	18,220	0	0
(14)	DEF. CHG. - Other	5,268	5,268	0	0
(15)	DEF. CHG. - FCR	1,655	1,655	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	47,695	47,695	0	0
(18)					
(19)	Transmission - EHV	953,610	953,610	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$953,610**	**$953,610**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,664	0	2,388
(27)	EASEMENTS & SURVEY	177,554	93,631	0	83,922
(28)	OTHER	17,970	9,476	0	8,493
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	114,551	0	284,836
(31)	O.H. LINES	173,434	100,577	0	72,857
(32)	U.G. LINES	61,773	15,504	0	46,269
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	924,817	0	625,372
(38)					
(39)	GENERAL PROPERTY PLANT	204,348	121,911	0	82,437
(40)	TOTAL PLANT IN SERVICE	1,754,537	1,046,728	0	707,809
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(43)	CASH - FUEL	0	0	0	0
(44)	CASH - OTHER	0	0	0	0
(45)	MAT. & SUPPLIES - FUEL	0	0	0	0
(46)	MAT. & SUPPLIES - OTHER	26,859	16,023	0	10,835
(47)	DEF. CHG. - Financing	7,906	4,717	0	3,190
(48)	DEF. CHG. - Tax	9,013	5,377	0	3,636
(49)	DEF. CHG. - Pension	63,282	13,020	0	50,262
(50)	DEF. CHG. - Other	10,203	6,087	0	4,116
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,206	45,167	0	72,039
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,743**	**1,091,895**	**0**	**779,848**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**RETAIL FUNCTION**				
(2)					
(3)	DISTRIBUTION PLANT:				
(4)	SERVICES	0	0	0	0
(5)	METERS	0	0	0	0
(6)	TOTAL RETAIL PLANT	0	0	0	0
(7)					
(8)	GENERAL PROPERTY PLANT	42,983	0	0	42,983
(9)	TOTAL PLANT IN SERVICE	42,983	0	0	42,983
(10)					
(11)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	658	0	0	658
(16)	DEF. CHG. - Financing	194	0	0	194
(17)	DEF. CHG. - Tax	221	0	0	221
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	250	0	0	250
(20)	SUB-TOTAL	163,897	0	0	163,897
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,880**	**0**	**0**	**206,880**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,563,003**	**$4,225,148**	**$351,128**	**$986,728**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$847,049	$0	$0	($463,743)	$463,743	$0	$383,306	$463,743	$0
(4)	HYDRO PLANT	699,665	0	0	-383,053	383,053	0	316,612	383,053	0
(5)	WIND PLANT	163,771	0	0	-89,661	89,661	0	74,110	89,661	0
(6)	LM6000 PLANT	93,737	0	0	-51,319	51,319	0	42,418	51,319	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-37,306	37,306	0	30,835	37,306	0
(8)	GENERATION BATTERIES	160,767	0	0	-88,017	88,017	0	72,750	88,017	0
(9)	RADIAL TO GENERATION TRANS.	58,575	0	0	-32,068	32,068	0	26,506	32,068	0
(10)	TOTAL GENERATION PLANT	2,091,705	0	0	-1,145,168	1,145,168	0	946,537	1,145,168	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,056	0	0	-78,868	78,868	0	65,188	78,868	0
(13)	TOTAL PLANT IN SERVICE	2,235,761	0	0	-1,224,036	1,224,036	0	1,011,726	1,224,036	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**45.252%**	**54.748%**	
(16)										
(17)	Working Capital & Deferred Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	222,761	0	0	0	0	0	222,761	0
(21)	MAT. & SUPPLIES - OTHER	34,225	0	0	-18,738	18,738	0	15,488	18,738	0
(22)	DEF. CHG. - Financing	10,075	0	0	-5,516	5,516	0	4,559	5,516	0
(23)	DEF. CHG. - Tax	11,485	0	0	-6,288	6,288	0	5,197	6,288	0
(24)	DEF. CHG. - Pension	34,974	40,459	0	0	0	0	34,974	40,459	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	-5,403	0	0	0	0	0	-5,403	0
(27)	DEF. CHG. - Other	13,725	0	0	-7,514	7,514	0	6,211	7,514	0
(28)	DEF. CHG. - FCR	4,084	0	0	-2,236	2,236	0	1,848	2,236	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	44,531	-44,531	0	-36,807	-44,531	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	22,134	-22,134	0	-18,295	-22,134	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	9,036	-9,036	0	-7,469	-9,036	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	763	-763	0	-631	-763	0
(32)	DEF. CR. - ARO CT	-6,244	0	0	0	0	0	-6,244	0	0
(33)	DEF. CR. - Other	-29,365	0	0	16,077	-16,077	0	-13,288	-16,077	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	-5,796	5,796	0	4,791	5,796	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-56,119	351,128	0	46,453	-46,453	0	-9,666	304,674	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,179,642	351,128	0	-1,177,582	1,177,582	0	1,002,060	1,528,710	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(41)										
(42)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0	0	0	0
(43)										
(44)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0
(45)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0
(46)										
(47)	Working Capital & Deferred Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	0	0	-0	0	0
(57)	SUB-TOTAL	0	0	0	0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	0	0	0	0	0	0

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	820,016	0	0	0	0	0	820,016	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	85,899	0	0	0	0	0	85,899	0	0
(4)	TOTAL PLANT IN SERVICE	905,915	0	0	0	0	0	905,915	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	13,868	0	0	0	0	0	13,868	0	0
(11)	DEF. CHG. - Financing	4,082	0	0	0	0	0	4,082	0	0
(12)	DEF. CHG. - Tax	4,654	0	0	0	0	0	4,654	0	0
(13)	DEF. CHG. - Pension	18,220	0	0	0	0	0	18,220	0	0
(14)	DEF. CHG. - Other	5,268	0	0	0	0	0	5,268	0	0
(15)	DEF. CHG. - FCR	1,655	0	0	0	0	0	1,655	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	47,695	0	0	0	0	0	47,695	0	0
(18)										
(19)	Transmission - EHV	953,610	0	0	0	0	0	953,610	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$953,610	$0	$0	$0	$0	$0	$953,610	$0	$0

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,664	$0	$2,388	$0	$0	$0	$2,664	$0	$2,388
(5)	EASEMENTS & SURVEY	93,631	0	83,922	0	0	0	93,631	0	83,922
(6)	OTHER	9,476	0	8,493	0	0	0	9,476	0	8,493
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	114,551	0	284,836	0	0	0	114,551	0	284,836
(9)	O.H. LINES	100,577	0	72,857	0	0	0	100,577	0	72,857
(10)	U.G. LINES	15,504	0	46,269	0	0	0	15,504	0	46,269
(11)	LINE TRANSFORMERS	369,256	0	0	0	0	0	369,256	0	0
(12)	SERVICES	0	0	56,181	0	0	0	0	0	56,181
(13)	METERS	0	0	70,426	0	0	0	0	0	70,426
(14)	STREET LIGHTING	35,211	0	0	0	0	0	35,211	0	0
(15)	TOTAL DISTRIBUTION PLANT	924,817	0	625,372	0	0	0	924,817	0	625,372
(16)										
(17)	GENERAL PROPERTY PLANT	121,911	0	82,437	0	0	0	121,911	0	82,437
(18)	TOTAL PLANT IN SERVICE	1,046,728	0	707,809	0	0	0	1,046,728	0	707,809
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	16,023	0	10,835	0	0	0	16,023	0	10,835
(25)	DEF. CHG. - Financing	4,717	0	3,190	0	0	0	4,717	0	3,190
(26)	DEF. CHG. - Tax	5,377	0	3,636	0	0	0	5,377	0	3,636
(27)	DEF. CHG. - Pension	13,020	0	50,262	0	0	0	13,020	0	50,262
(28)	DEF. CHG. - Other	6,087	0	4,116	0	0	0	6,087	0	4,116
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-55	0	0	0	0	0	-55	0	0
(31)	SUB-TOTAL	45,167	0	72,039	0	0	0	45,167	0	72,039
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,091,895	$0	$779,848	$0	$0	$0	$1,091,895	$0	$779,848
(34)										
(35)	**RETAIL FUNCTION**									
(36)										
(37)	DISTRIBUTION PLANT:									
(38)	SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
(39)	METERS	0	0	0	0	0	0	0	0	0
(40)	TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(41)										
(42)	GENERAL PROPERTY PLANT	0	0	42,983	0	0	0	0	0	42,983
(43)	TOTAL PLANT IN SERVICE	0	0	42,983	0	0	0	0	0	42,983
(44)										
(45)	Working Capital & Deferred Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	162,574	0	0	0	0	0	162,574
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	658	0	0	0	0	0	658
(50)	DEF. CHG. - Financing	0	0	194	0	0	0	0	0	194
(51)	DEF. CHG. - Tax	0	0	221	0	0	0	0	0	221
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	250	0	0	0	0	0	250
(54)	SUB-TOTAL	0	0	163,897	0	0	0	0	0	163,897
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,880	0	0	0	0	0	206,880
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,225,148**	**$351,128**	**$986,728**	**($1,177,582)**	**$1,177,582**	**$0**	**$3,047,566**	**$1,528,710**	**$986,728**

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$383,306	$246,243	$12,571	$68,215	$7,776	$6,988	$8,982	$13,943	$11,494	$5,312	$1,783	D-3A
(5)	HYDRO PLANT	316,612	203,397	10,383	56,346	6,423	5,772	7,419	11,517	9,494	4,388	1,472	D-3A
(6)	WIND PLANT	74,110	47,609	2,430	13,189	1,503	1,351	1,737	2,696	2,222	1,027	345	D-3A
(7)	LM6000 PLANT	42,418	27,250	1,391	7,549	860	773	994	1,543	1,272	588	197	D-3A
(8)	GAS TURBINE PLANT - OTHER	30,835	19,809	1,011	5,488	626	562	723	1,122	925	427	143	D-3A
(9)	GENERATION BATTERIES	72,750	46,736	2,386	12,947	1,476	1,326	1,705	2,646	2,182	1,008	338	D-3A
(10)	RADIAL TO GENERATION TRANS.	26,506	17,028	869	4,717	538	483	621	964	795	367	123	D-3A
(11)	TOTAL GENERATION PLANT	946,537	608,072	31,042	168,450	19,201	17,255	22,181	34,431	28,383	13,119	4,402	
(12)													
(13)	GEN. PROPERTY PLANT	65,188	41,878	2,138	11,601	1,322	1,188	1,528	2,371	1,955	903	303	P-7
(14)	TOTAL PLANT IN SERVICE	1,011,726	649,950	33,180	180,052	20,524	18,444	23,709	36,802	30,338	14,022	4,705	
(15)													
	Working Capital & Deferred												
(16)	Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(20)	MAT. & SUPPLIES - OTHER	15,488	9,949	508	2,756	314	282	363	563	464	215	72	P-7
(21)	DEF. CHG. - Financing	4,559	2,929	150	811	92	83	107	166	137	63	21	P-7
(22)	DEF. CHG. - Tax	5,197	3,339	170	925	105	95	122	189	156	72	24	P-7
(23)	DEF. CHG. - Pension	34,974	22,468	1,147	6,224	709	638	820	1,272	1,049	485	163	O-1
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	D-3A
(25)	DEF. CHG. - Fuel Deferral	0	0	0	0	0	0	0	0	0	0	0	D-3A
(26)	DEF. CHG. - Other	6,211	3,990	204	1,105	126	113	146	226	186	86	29	P-7
(27)	DEF. CHG. - FCR	1,848	1,187	61	329	37	34	43	67	55	26	9	P-7
(28)	DEF. CR. - ARO Steam	-36,807	-23,645	-1,207	-6,550	-747	-671	-863	-1,339	-1,104	-510	-171	D-3A
(29)	DEF. CR. - ARO Hydro	-18,295	-11,753	-600	-3,256	-371	-334	-429	-665	-549	-254	-85	D-3A
(30)	DEF. CR. - ARO Wind	-7,469	-4,798	-245	-1,329	-152	-136	-175	-272	-224	-104	-35	D-3A
(31)	DEF. CR. - ARO LM6000	-631	-405	-21	-112	-13	-11	-15	-23	-19	-9	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,011	-205	-1,111	-127	-114	-146	-227	-187	-87	-29	D-3A
(32)	DEF. CR. - Other	-13,288	-8,537	-436	-2,365	-270	-242	-311	-483	-398	-184	-62	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	4,791	3,078	157	853	97	87	112	174	144	66	22	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-9,666	-6,209	-317	-1,720	-196	-176	-227	-352	-290	-134	-45	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,002,060	643,741	32,863	178,332	20,328	18,268	23,482	36,450	30,048	13,888	4,660	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0	0	0	0	0	0	D-3B
(41)													
(42)	GEN. PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-8A
(43)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)													
	Working Capital & Deferred												
(45)	Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-8A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-8A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-8A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-2A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-8A
(54)	DEF. CHG. - ARO Trans.	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	D-3B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	**Transmission - HV**	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**	820,016	526,793	26,893	145,934	16,635	14,949	19,216	29,828	24,589	11,365	3,814	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	85,899	55,183	2,817	15,287	1,743	1,566	2,013	3,125	2,576	1,191	399	P-8B
(4)	TOTAL PLANT IN SERVICE	905,915	581,976	29,710	161,221	18,377	16,515	21,229	32,953	27,165	12,556	4,213	
(5)													
	Working Capital & Deferred												
(6)	Charges/Credits:												
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10)	MAT. & SUPPLIES - OTHER	13,868	8,909	455	2,468	281	253	325	504	416	192	64	P-8B
(11)	DEF. CHG. - Financing	4,082	2,622	134	726	83	74	96	148	122	57	19	P-8B
(12)	DEF. CHG. - Tax	4,654	2,990	153	828	94	85	109	169	140	64	22	P-8B
(13)	DEF. CHG. - Pension	18,220	11,705	598	3,243	370	332	427	663	546	253	85	O-2B
(14)	DEF. CHG. - Other	5,268	3,384	173	938	107	96	123	192	158	73	25	P-8B
(15)	DEF. CHG. - FCR	1,655	1,063	54	295	34	30	39	60	50	23	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-33	-2	-9	-1	-1	-1	-2	-2	-1	-0	D-3A
(17)	SUB-TOTAL	47,695	30,640	1,564	8,488	968	869	1,118	1,735	1,430	661	222	
(18)													
(19)	Transmission - EHV	953,610	612,616	31,274	169,709	19,345	17,384	22,347	34,688	28,596	13,217	4,435	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	953,610	612,616	31,274	169,709	19,345	17,384	22,347	34,688	28,596	13,217	4,435	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	889,606	608,127	33,734	175,236	10,761	19,612	21,887	9,401	0	2,558	8,289	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	924,817	608,127	33,734	175,236	10,761	19,612	21,887	9,401	0	2,558	43,500	
(28)													
(29)	GEN. PROPERTY PLANT	121,911	83,337	4,623	24,014	1,475	2,688	2,999	1,288	0	351	1,136	P-9
(42)		1,046,728	691,464	38,357	199,250	12,236	22,300	24,886	10,689	0	2,909	44,636	
	Working Capital & Deferred												
(43)	Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	16,023	10,953	608	3,156	194	353	394	169	0	46	149	P-9
(48)	DEF. CHG. - Financing	4,717	3,224	179	929	57	104	116	50	0	14	44	P-9
(49)	DEF. CHG. - Tax	5,377	3,676	204	1,059	65	119	132	57	0	15	50	P-9
(50)	DEF. CHG. - Pension	13,020	8,484	469	2,466	229	275	327	189	0	54	526	O-3
(51)	DEF. CHG. - Other	6,087	4,161	231	1,199	74	134	150	64	0	18	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	45,167	30,458	1,688	8,798	619	984	1,118	529	0	147	826	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,091,895	721,923	40,045	208,048	12,855	23,284	26,004	11,218	0	3,056	45,462	
(55)													
(56)	**TOTAL DEMAND**	**$3,047,566**	**$1,978,280**	**$104,182**	**$556,089**	**$52,527**	**$58,935**	**$71,833**	**$82,356**	**$58,644**	**$30,161**	**$54,558**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$463,743	$231,579	$15,684	$98,195	$15,450	$11,268	$19,197	$29,628	$34,051	$5,274	$3,416	E-1A
(5)	HYDRO PLANT	383,053	191,286	12,955	81,109	12,761	9,307	15,857	24,473	28,126	4,356	2,822	E-1A
(6)	WIND PLANT	89,661	44,774	3,032	18,985	2,987	2,179	3,712	5,728	6,584	1,020	661	E-1A
(7)	LM6000 PLANT	51,319	25,627	1,736	10,867	1,710	1,247	2,124	3,279	3,768	584	378	E-1A
(8)	GAS TURBINE PLANT - OTHER	37,306	18,629	1,262	7,899	1,243	906	1,544	2,383	2,739	424	275	E-1A
(9)	GENERATION BATTERIES	88,017	43,953	2,977	18,637	2,932	2,139	3,644	5,623	6,463	1,001	648	E-1A
(10)	RADIAL TO GENERATION TRANS.	32,068	16,014	1,085	6,790	1,068	779	1,328	2,049	2,355	365	236	E-1A
(11)	TOTAL GENERATION PLANT	1,145,168	571,863	38,731	242,483	38,151	27,824	47,405	73,164	84,086	13,023	8,436	
(12)													
(13)	GENERAL PROPERTY PLANT	78,868	39,384	2,667	16,700	2,627	1,916	3,265	5,039	5,791	897	581	P-10
(14)	TOTAL PLANT IN SERVICE	1,224,036	611,247	41,399	259,182	40,779	29,741	50,670	78,203	89,877	13,920	9,018	
(15)													
	Working Capital & Deferred												
(16)	Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	222,761	111,240	7,534	47,168	7,421	5,412	9,221	14,232	16,357	2,533	1,641	E-1A
(20)	MAT. & SUPPLIES - OTHER	18,738	9,357	634	3,968	624	455	776	1,197	1,376	213	138	P-10
(21)	DEF. CHG. - Financing	5,516	2,754	187	1,168	184	134	228	352	405	63	41	P-10
(22)	DEF. CHG. - Tax	6,288	3,140	213	1,331	209	153	260	402	462	72	46	P-10
(23)	DEF. CHG. - Pension	40,459	20,204	1,368	8,567	1,348	983	1,675	2,585	2,971	460	298	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	-5,403	-2,698	-183	-1,144	-180	-131	-224	-345	-397	-61	-40	E-1A
(26)	DEF. CHG. - Other	7,514	3,752	254	1,591	250	183	311	480	552	85	55	P-10
(27)	DEF. CHG. - FCR	2,236	1,117	76	473	74	54	93	143	164	25	16	P-10
(28)	DEF. CR. - ARO Steam	-44,531	-22,237	-1,506	-9,429	-1,484	-1,082	-1,843	-2,845	-3,270	-506	-328	E-1A
(29)	DEF. CR. - ARO Hydro	-22,134	-11,053	-749	-4,687	-737	-538	-916	-1,414	-1,625	-252	-163	E-1A
(30)	DEF. CR. - ARO Wind	-9,036	-4,512	-306	-1,913	-301	-220	-374	-577	-663	-103	-67	E-1A
(31)	DEF. CR. - ARO LM6000	-763	-381	-26	-162	-25	-19	-32	-49	-56	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,077	-8,028	-544	-3,404	-536	-391	-666	-1,027	-1,180	-183	-118	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	5,796	2,894	196	1,227	193	141	240	370	426	66	43	E-1A
(34)	CONTRACT RECEIVABLE	93,310	46,596	3,156	19,758	3,109	2,267	3,863	5,962	6,851	1,061	687	E-1A
(35)	SUB-TOTAL	304,674	152,145	10,305	64,513	10,150	7,403	12,612	19,465	22,371	3,465	2,245	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,528,710	763,393	51,703	323,695	50,929	37,144	63,282	97,669	112,248	17,385	11,262	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a se	0	0	0	0	0	0	0	0	0	0	0	E-1B
(41)													
(42)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11A
(43)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)													
	Working Capital & Deferred												
(45)	Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
	Working Capital & Deferred												
(6)	Charges/Credits:												
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(10)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(11)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(14)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(15)	DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16)	DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(17)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(18)													
(19)	Transmission - EHV	0	0	0	0	0	0	0	0	0	0	0	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	0	0	0	0	0	0	0	0	0	0	0	
(22)													
(23)	**TOTAL ENERGY**	$1,528,710	$763,393	$51,703	$323,695	$50,929	$37,144	$63,282	$97,669	$112,248	$17,385	$11,262	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$625,372	$558,091	$31,761	$21,759	$45	$4,115	$358	$79	$2	$12	$9,151	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	82,437	73,568	4,187	2,868	6	542	47	10	0	2	1,206	P-12
(7)	TOTAL PLANT IN SERVICE	707,809	631,659	35,948	24,627	50	4,658	405	89	2	13	10,357	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	10,835	9,669	550	377	1	71	6	1	0	0	159	P-12
(14)	DEF. CHG. - Financing	3,190	2,846	162	111	0	21	2	0	0	0	47	P-12
(15)	DEF. CHG. - Tax	3,636	3,245	185	127	0	24	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	50,262	45,436	2,559	1,138	2	214	15	3	0	0	896	O-6
(17)	DEF. CHG. - Other	4,116	3,673	209	143	0	27	2	1	0	0	60	P-12
(18)	SUB-TOTAL	72,039	64,870	3,665	1,896	3	357	27	6	0	1	1,215	
(19)													
(20)	**TOTAL DIST. FUNCTION**	779,848	696,528	39,613	26,523	54	5,015	432	95	2	14	11,572	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	42,983	38,359	2,183	1,496	3	283	25	5	0	1	629	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,359	2,183	1,496	3	283	25	5	0	1	629	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	162,574	119,937	8,475	19,607	2,244	2,449	4,126	4,114	0	773	849	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	658	587	33	23	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	194	173	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	221	197	11	8	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	250	223	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,897	121,118	8,543	19,653	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,880	159,476	10,726	21,149	2,247	2,741	4,151	4,120	0	773	1,498	
(40)													
(41)	**TOTAL CUSTOMER**	**986,728**	**856,005**	**50,339**	**47,671**	**2,301**	**7,755**	**4,583**	**4,214**	**2**	**787**	**13,069**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,563,003**	**$3,597,678**	**$206,225**	**$927,456**	**$105,757**	**$103,834**	**$139,699**	**$184,239**	**$170,894**	**$48,333**	**$78,889**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND**												
(2)													
(3)	LAND	$2,664	$1,779	$98	$518	$55	$58	$70	$48	$0	$13	$24	P-3
(4)	EASEMENTS & SURVEY	93,631	62,529	3,450	18,209	1,936	2,026	2,476	1,692	0	460	852	P-3
(5)	OTHER	9,476	6,328	349	1,843	196	205	251	171	0	47	86	P-3
(6)	SUBSTATIONS	183,948	121,417	6,673	35,468	4,517	3,936	5,002	4,206	0	1,074	1,655	EXH 3B
(7)	POLES & FIXTURES	114,551	77,900	4,320	22,532	1,632	2,518	2,877	1,322	0	388	1,062	EXH 3D
(8)	O.H. LINES	100,577	66,776	3,685	19,543	2,330	2,171	2,722	1,886	0	554	910	EXH 3F
(9)	U.G. LINES	15,504	10,772	600	3,083	94	346	362	76	0	22	147	EXH 3H
(10)	LINE TRANSFORMERS	369,256	260,625	14,559	74,039	0	8,352	8,128	0	0	0	3,552	D-1
(11)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13)	STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(14)													
(15)	TOTAL DEMAND	924,817	608,127	33,734	175,236	10,761	19,612	21,887	9,401	0	2,558	43,500	
(16)													
(17)	**CUSTOMER**												
(18)													
(19)	LAND	2,388	2,163	121	50	0	9	0	0	0	0	44	P-4
(20)	EASEMENTS & SURVEY	83,922	76,021	4,267	1,748	2	327	16	3	0	0	1,540	P-4
(21)	OTHER	8,493	7,694	432	177	0	33	2	0	0	0	156	P-4
(22)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23)	POLES & FIXTURES	284,836	258,009	14,482	5,931	7	1,109	61	10	0	2	5,226	EXH 3D
(24)	O.H. LINES	72,857	65,997	3,704	1,517	2	284	14	2	0	0	1,337	EXH 3F
(25)	U.G. LINES	46,269	41,922	2,353	964	0	180	0	0	0	0	849	EXH 3H
(26)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27)	SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2B
(28)	METERS	70,426	59,176	3,758	5,957	34	1,161	265	64	2	9	0	EXH 3G
(29)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)													
(31)	TOTAL CUSTOMER	$625,372	$558,091	$31,761	$21,759	$45	$4,115	$358	$79	$2	$12	$9,151	
(32)													
(33)	**RETAIL**												
(34)													
(35)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)													
(38)	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
(39)													
(40)	**SUMMARY**												
(41)													
(42)	LAND	5,052	3,942	220	568	55	67	71	48	0	13	68	P-3 & 4
(43)	EASEMENTS & SURVEY	177,554	138,550	7,717	19,957	1,938	2,353	2,491	1,694	0	461	2,392	P-3 & 4
(44)	OTHER	17,970	14,022	781	2,020	196	238	252	171	0	47	242	P-3 & 4
(45)	SUBSTATIONS	183,948	121,417	6,673	35,468	4,517	3,936	5,002	4,206	0	1,074	1,655	EXH 3B
(46)	POLES & FIXTURES	399,387	335,909	18,801	28,463	1,639	3,627	2,938	1,332	0	390	6,288	EXH 3D
(47)	O.H. LINES	173,434	132,773	7,389	21,061	2,331	2,455	2,736	1,889	0	554	2,247	EXH 3F
(48)	U.G. LINES	61,773	52,695	2,953	4,047	94	527	362	76	0	22	996	P-1 & 2
(49)	LINE TRANSFORMERS	369,256	260,625	14,559	74,039	0	8,352	8,128	0	0	0	3,552	D-1
(50)	SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2
(51)	METERS	70,426	59,176	3,758	5,957	34	1,161	265	64	2	9	0	EXH 3G
(52)	STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(53)													
(54)	**TOTAL AVE. RATE BASE**	**$1,550,189**	**$1,166,218**	**$65,496**	**$196,995**	**$10,806**	**$23,728**	**$22,245**	**$9,480**	**$2**	**$2,570**	**$52,651**	

EXHIBIT 3B

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) DIST. BULK PWR.	(3) DIST. GENERAL
(1) TOT. DIST. SUBSTATIONS	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,417	111,704	9,713
(3) SMALL GENERAL	6,673	6,138	535
(4) GENERAL	35,468	32,619	2,849
(5) GENERAL LARGE	4,517	4,153	364
(6) SMALL INDUSTRIAL	3,936	3,620	316
(7) MEDIUM INDUSTRIAL	5,002	4,599	403
(8) LARGE INDUSTRIAL	4,206	3,911	295
(9) PHP	0	0	0
(10) MUNICIPAL	1,074	987	87
(11) UNMETERED	1,655	1,523	132
(12) TOTAL	$183,948	$169,254	$14,693
ALLOCATION FACTOR		D-2B	D-2 B

EXHIBIT 3C

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.165	0.471	0.122	0.242
(2) TOTAL NET WIRE COST	$399,387	$65,894	$188,116	$48,657	$96,720
(3) FACTORS bfr Adjustment	1.000	0.150	0.486	0.110	0.254
(4) ADJUSTMENT before Zero Cap Restriction		9.1%		9.7%	
(5) FACTORS bfr Zero Cap	1	0.165	0.471	0.122	0.242
(6) ADJUSTMENT after Zero Cap Restriction	0	0.015	(0.015)	0.012	(0.012)

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$335,909	$43,557	$170,374	$34,343	$87,635
(2) SMALL GENERAL	18,801	2,401	9,563	1,918	4,919
(3) GENERAL	28,463	12,776	3,917	9,756	2,015
(4) GENERAL LARGE	1,639	1,632	7	0	0
(5) SMALL INDUSTRIAL	3,627	1,418	732	1,101	377
(6) MEDIUM INDUSTRIAL	2,938	1,806	61	1,071	0
(7) LARGE INDUSTRIAL	1,332	1,322	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	390	388	2	0	0
(10) UNMETERED	6,288	594	3,451	468	1,775
(11) TOTAL	$399,387	$65,894	$188,116	$48,657	$96,720
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3E

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.542	0.253	0.038	0.167
(2) TOTAL NET WIRE COST	$173,434	$94,046	$43,834	$6,531	$29,023
(3) FACTORS bfr Adjustment	1.000	0.493	0.302	0.034	0.171
(4) ADJUSTMENT before Zero Cap Restriction		9.1%		9.7%	
(5) FACTORS bfr Zero Cap	1	0.542	0.253	0.038	0.167
(6) ADJUSTMENT after Zero Cap Restriction	0	0.049	(0.049)	0.004	(0.004)

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

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

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$132,773	$62,166	$39,700	$4,610	$26,297
(2) SMALL GENERAL	7,389	3,427	2,228	257	1,476
(3) GENERAL	21,061	18,234	913	1,310	605
(4) GENERAL LARGE	2,331	2,330	2	0	0
(5) SMALL INDUSTRIAL	2,455	2,023	171	148	113
(6) MEDIUM INDUSTRIAL	2,736	2,578	14	144	0
(7) LARGE INDUSTRIAL	1,889	1,886	2	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	554	554	0	0	0
(10) UNMETERED	2,247	847	804	63	533
(11) TOTAL	$173,434	$94,046	$43,834	$6,531	$29,023
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3G

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.062	0.005	0.189	0.744
(2) TOTAL NET WIRE COST	$61,773	$3,805	$334	$11,699	$45,935
(3) FACTORS bfr Adjustment	1.000	0.056	0.011	0.171	0.762
(4) ADJUSTMENT before Zero Cap Restriction		9.1%		9.7%	
(5) FACTORS bfr Zero Cap	1	0.062	0.005	0.189	0.744
(6) ADJUSTMENT after Zero Cap Restriction	0	0.006	(0.006)	0.018	(0.018)

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$52,695	$2,515	$302	$8,257	$41,620
(2) SMALL GENERAL	2,953	139	17	461	2,336
(3) GENERAL	4,047	738	7	2,346	957
(4) GENERAL LARGE	94	94	0	0	0
(5) SMALL INDUSTRIAL	527	82	1	265	179
(6) MEDIUM INDUSTRIAL	362	104	0	258	0
(7) LARGE INDUSTRIAL	76	76	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	22	22	0	0	0
(10) UNMETERED	996	34	6	113	843
(11) TOTAL	$61,773	$3,805	$334	$11,699	$45,935
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST ($000)
(1) DOMESTIC	488,926	$129.17	$63,154,593	84.03	$59,176
(2) SMALL GENERAL	27,443	146.15	4,010,750	5.34	3,758
(3) GENERAL	11,240	565.62	6,357,589	8.46	5,957
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	34
(5) SMALL INDUSTRIAL	2,102	589.45	1,238,777	1.65	1,161
(6) MEDIUM INDUSTRIAL	175	1,611.77	282,736	0.38	265
(7) LARGE INDUSTRIAL	36	1,891.93	68,378	0.09	64
(8) PHP	1	1,824.69	1,825	0.00	2
(9) MUNICIPAL	5	1,891.93	9,460	0.01	9
(10) UNMETERED	9,903	N/A	0	0.00	0
(11) TOTAL	539,851		$75,160,346	100.00	$70,426

Storm Update

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1)	FUEL	445,457	434,033	-	-	-	11,424.2	
(2)	**PURCHASED POWER:**							
(3)	OTHER THAN BIOMASS AND WIND	18,478	18,420	-	-	-	58.1	
(4)	BIOMASS	20,303	20,238	-	-	-	64.1	
(5)	MARITIME LINK	198,664	198,036				628.5	
(6)	WIND ENRIS	33,418	33,315	-	-	-	103.1	
(7)	WIND NRIS	111,508	111,167				340.8	
(8)	IMPORTS	94,697	94,391	-	-	-	306.5	
(9)	BUTU CAPACITY CREDIT	-	300.3				(300.3)	
(10)	**TOTAL**	**922,526**	**909,901**	**-**	**-**	**-**	**12,624.994**	
(11)								
(12)	**POWER PRODUCTION**							
(13)	THERMAL OPERATING & MAINT.	59,047	57,510	-	-	-	1,538	
(14)	HYDRO OPERATING & MAINT.	1,879	1,830	-	-	-	49	
(15)	WIND - OPERATING & MAINT.	8,365	8,147	-	-	-	218	
(16)	SOLAR - OPERATING & MAINT.	130	-				130	
(16)	BIOMASS - OPERATING & MAINT.	6,737	6,561	-	-	-	175	
(17)	LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18)	COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,549	-	-	-	41	
(19)	FUEL PROCUREMENT	6,651	6,478	-	-	-	173	
(20)	GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21)	GENERATION BATTERIES	-	-	-	-	-	-	
(22)	RADIAL TO GENERATION TRANS.	1,409	1,372	-	-	-	37	
(23)	**TOTAL POWER PRODUCTION**	**86,453.2**	**84,075**	**-**	**-**	**-**	**2,378**	
(24)								
(25)	**CORPORATE GROUPS**							
(26)	EXECUTIVE MANAGEMENT	1,664	1,206	116	272	26	43	F - 2
(27)	CORP. SECRETARY & INSURANCE	11,405	7,817	1,685	1,036	570	297	F - 4
(28)	LEGAL SERVICES	5,043	3,657	353	826	78	130	F - 2
(29)	EXTERNAL RELATIONS	1,451	606	168	406	235	35	F - 1
(30)	ENVIRONMENTAL POLICIES & PROGRAMS	316	139	56	109	3	8	F - 3
(31)								
(32)	**TOTAL CORPORATE GROUPS**	**19,878**	**13,425**	**2,378**	**2,650**	**912**	**513**	
(33)								
(34)	**CUSTOMER OPERATIONS**							
(35)	TRANSMISSION & DISTRIBUTION:							
(36)	TRANSMISSION:							
(37)	HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38)	HV STORM EXPENSES (not applicable as a separate item)	0		0			0	
(39)								
(40)	EHV and HV BEFORE STORM EXPENSES	22,786	-	22,071	-	-	715	
(41)	EHV and HV STORM EXPENSES	266		258	-	-	8	
(42)	**DISTRIBUTION:**							
(43)	SUBSTATIONS	1,478	-	-	1,444	-	34	
(44)	OVERHEAD LINES BEFORE STORM EXPENSES	33,736	-	-	32,969	-	767	
	OVERHEAD LINES STORM EXPENSES	22,491	-	-	21,979	-	511	
(45)	UNDERGROUND LINES	579	-	-	566	-	13	
(46)	LINE TRANSFORMERS	-	-	-	-	-	-	
(47)	METERS (Meter Shop Only)	-	-	-	-	-	-	
(48)	COMMUNICATIONS	-	-	-	-	-	-	
(49)	STREET LIGHTING	579	-	-	566	-	13	
(51)	**TOTAL DISTRIBUTION**	**58,862.1**	**-**	**-**	**57,524**	**-**	**1,338**	
(52)								
(53)	**TOTAL CUSTOMER OPERATIONS - T & D**	81,913.459	-	22,328	57,524	-	2,061	
(54)								
(55)	**GENERATION SERVICES**	11,910	11,600				310	
(56)								
(57)	**CUSTOMER SERVICE**							
(58)	**CUSTOMER SERVICE**							
(59)	CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,455	25	
(60)	CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,670	62	
(61)	**CALL CENTRE:**							
(62)	CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	21	
(63)	CUSTOMER CARE	6,913	-	-	-	6,797	116	
(64)	**REVENUE OPERATIONS:**							
(65)	BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,255	38	
(66)	METER DATA SERVICES	440	-	-	-	433	7	
(67)	SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	27.021	
(68)	METER SERVICES - FIELD	1,427	-	-	-	1,403	24	
(69)	ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,525	77	
(70)	REVENUE OPS ADMIN	-	-	-	-	-	-	
(71)	CREDIT SERVICES							
(72)	BAD DEBT EXPENSE	5,050	-	-	-	4,966	84	
(73)	MARKETING & SALES							
(74)	METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75)	**TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,714**	**481**	

EXHIBIT 4 - Detail A
PAGE `2 OF 6

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1)	**REGULATORY AFFAIRS**							
(2)	Advocacy Expense	1,885	1,367	132	309	29	48	F - 2
(3)	Other Expenses	7,402	5,367	517	1,212	115	190	F - 2
(4)	**Subtotal**	9,287	6,734	649	1,521	144	239	
(5)								
(6)	**FINANCE GROUP**							
(7)	INTERNAL AUDIT	1,782	1,292	125	292	28	46	F - 2
(8)	INVESTOR RELATIONS	272	120	49	94	2	7	F - 3
(9)	DIRECTOR FINANCE	457	331	32	75	7	12	F - 2
(10)	TREASURER	427	309	30	70	7	11	F - 2
(11)	CORPORATE TAX	890	392	159	308	8	23	F - 3
(12)								
(13)	GM FINANCE	-						
(14)	CORPORATE CONTROLLER	3,523	2,555	246	577	55	91	F - 2
(15)	CORP. PERFORMANCE & BACK OFFICE	-						
(16)								
(17)	**TOTAL FINANCE**	7,350	5,000	640	1,416	106	189	
(18)								
(19)	**ENTERPRISE SERVICES**							
(20)	PROCUREMENT & FACILITIES	12,284	2,996	2,996	2,996	2,996	298	F - 5
(21)	INFORMATION TECHNOLOGY	46,049	19,238	5,324	12,901	7,473	1,114	F - 1
(22)								
(23)	**TOTAL ENTERPRISE SERVICES**	58,332	22,234	8,320	15,897	10,469	1,412	
(24)								
(25)	**HUMAN RESOURCES**							
(26)	--HUMAN RESOURCES	9,000	3,760	1,041	2,521	1,461	218	F - 1
(27)								
(28)	OTHER EXPENSES	7,378	3,082	853	2,067	1,197	178	F - 1
(29)								
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	**317,975**	**148,543**	**36,078**	**84,449**	**40,974**	**7,931**	
(31)								
(32)	**TOTAL DIVISIONAL EXPENSES**	**319,860.462**	**149,910**	**36,210**	**84,758**	**41,003**	**7,980**	
(33)								
(34)	**COGS**	**-**	**-**	**-**	**-**	**-**	**-**	
(35)								
(36)	**DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**	
(37)								
(38)	**FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**	
(39)								
(40)	**OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**	
(41)								
(42)	**CAPITAL RELATED EXPENSES**							
(43)								
(44)	GRANTS IN LIEU OF TAXES	50,476	22,260	9,019	17,469	428	1,301	
(45)	DEPRECIATION :							
(46)	STEAM	47,964	46,715	-	-	-	1,249	
(47)	HYDRO	16,577	16,145	-	-	-	432	
(48)	WIND	13,294	12,948	-	-	-	346	
(49)	SOLAR	61					61	
(50)	LM6000	7,015	6,832	-	-	-	183	
(51)	GAS TURBINE - OTHER	2,880	2,805	-	-	-	75	
(52)	GENERATION BATTERIES	8,575	8,351	-	-	-	223	
(53)	RADIAL TO GENERATION TRANS.	3,169	3,086	-	-	-	83	
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
(55)	Transmission - EHV and HV combined	26,220	-	25,397	-	-	823	
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	
(57)	DISTRIBUTION - Easements	3,065			2,995	-	70	
(58)	DISTRIBUTION - Other	1,359			1,328	-	31	
(59)	DISTRIBUTION - Substations	9,066			8,860	-	206	
(60)	DISTRIBUTION - Poles and Fixtures	20,951			20,475	-	476	
(61)	DISTRIBUTION - OH Lines	12,194			11,917	-	277	
(62)	DISTRIBUTION -UG Lines	2,953			2,886	-	67	
(63)	DISTRIBUTION -Line Transformers	28,382			27,737	-	645	
(64)	DISTRIBUTION -Services	4,147			4,053	-	94	
(65)	DISTRIBUTION -Meters	8,124			7,940	-	185	
(66)	DISTRIBUTION - Streetlight Related	4,585	-	-	4,480	-	104	
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,620	6,251	273.1	
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394	-	657	1,677	-	60.3	F - 6
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,735	-	2,607	4,929	-	199.1	F - 7
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,283	6,775	12,809	-	979.4	F - 8
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72)	INTEREST NET	141,773	62,852	23,683	46,485	5,138	3,616	
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74)	CORPORATE TAXES	(10,608)	(4,703)	(1,772)	(3,478)	(384)	(271)	
(75)	(10,608)							
(76)	**TOTAL OPERATING EXPENSES**	**1,706,121**	**1,254,384**	**102,973**	**263,937**	**52,435**	**32,392**	
(77)								
(78)	NON-OPERATING REVENUE:						-	
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80)	EXPORT SALES	-	-	-	-	-	-	
(81)	LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
(82)	CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
(83)	NSF	(159)	-	-	-	(159)	-	
(84)	RETAIL SALES	(1,491)	-	-	-	(1,491)	-	
(85)	WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
(86)	POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
(87)	STEAM AND ASH SALES	(5,018)	(5,018)				-	
(88)	AMI OPT OUT CHARGE	(0)				(0)	-	
(89)	OTHER REVENUE	(4,496)	(3,370)	(277)	(709)	(141)	-	
(90)								
(91)	**PROFIT/LOSS**	200,714	88,982	33,529	65,810	7,274	5,119	$37,511
(92)								
(93)	**TOTAL NET EXPENSES**	**1,862,818**	**1,334,979**	**136,226**	**312,673**	**41,429**	**37,511**	
(94)								
(95)	Generation							
(96)	Transmission							
(97)	Distribution							
(98)	Retail							
(99)	Total							

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

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	57,510	57,510	-	-	-	13.27%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,830	1,830	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,147	8,147	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,561	6,561	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	627	627	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,549	1,549	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,478	6,478	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,372	1,372	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	82,703	82,703	-	-	-	19.1%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,621	1,206	116	272	26	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,108	7,817	1,685	1,036	570	1.8%	1.2%	0.3%	1.0%
(28) LEGAL SERVICES	4,913	3,657	353	826	78	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	1,416	606	168	406	235	0.1%	0.1%	0.1%	0.4%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	139	56	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	19,365	13,425	2,378	2,650	912	3.1%	1.7%	0.8%	1.5%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,071	-	22,071	-	-	0.0%	16.2%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	258	-	258	-	-	0.0%	0.2%	0.0%	0.0%
(42) **DISTRIBUTION:**									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	32,969	-	-	32,969	-	0.0%	0.0%	10.0%	0.0%
OVERHEAD LINES STORM EXPENSES	21,979	-	-	21,979	-	0.0%	0.0%	6.7%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(51) **TOTAL DISTRIBUTION**	57,524	-	-	57,524	-	0.0%	0.0%	17.4%	0.0%
(52)									
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	79,853	-	22,328	57,524	-	0.0%	16.4%	17.4%	0.0%
(54)									
(55) **GENERATION SERVICES**	11,600	11,600	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) **CUSTOMER SERVICE**									
(58) **CUSTOMER SERVICE**									
(59) CUSTOMER SERVICE EXPERIENCE	1,455	-	-	-	1,455	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,670	-	-	-	3,670	0.0%	0.0%	0.0%	6.1%
(61) **CALL CENTRE:**									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,797	-	-	-	6,797	0.0%	0.0%	0.0%	11.4%
(64) **REVENUE OPERATIONS:**									
(65) BILLING SERVICES & PAYMENTS	2,255	-	-	-	2,255	0.0%	0.0%	0.0%	3.8%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.4%	0.0%
(68) METER SERVICES - FIELD	1,403	-	-	-	1,403	0.0%	0.0%	0.0%	2.4%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,525	-	-	-	4,525	0.0%	0.0%	0.0%	7.6%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,966	-	-	-	4,966	0.0%	0.0%	0.0%	8.3%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) **TOTAL CUSTOMER SERVICE**	27,876	-	-	1,162	26,714	0.0%	0.0%	0.4%	44.7%

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) **REGULATORY AFFAIRS**										
(2) Advocacy Expense		1,837	1,367	132	309	29	0.3%	0.1%	0.1%	0.0%
(3) Other Expenses		7,212	5,367	517	1,212	115	1.2%	0.4%	0.4%	0.2%
(4) **Subtotal**		9,048	6,734	649	1,521	144	1.6%	0.5%	0.5%	0.2%
(5)										
(6) **FINANCE GROUP**										
(7) INTERNAL AUDIT		1,736	1,292	125	292	28	0.3%	0.1%	0.1%	0.0%
(8) INVESTOR RELATIONS		265	120	49	94	2	0.0%	0.0%	0.0%	0.0%
(9) DIRECTOR FINANCE		445	331	32	75	7	0.1%	0.0%	0.0%	0.0%
(10) TREASURER		416	309	30	70	7	0.1%	0.0%	0.0%	0.0%
(11) CORPORATE TAX		867	392	159	308	8	0.1%	0.1%	0.1%	0.0%
(12)										
(13) GM FINANCE		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14) CORPORATE CONTROLLER		3,433	2,555	246	577	55	0.6%	0.2%	0.2%	0.1%
(15) CORP. PERFORMANCE & BACK OFFICE		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17) **TOTAL FINANCE**		7,161	5,000	640	1,416	106	1.2%	0.5%	0.4%	0.2%
(18)										
(19) **ENTERPRISE SERVICES**										
(20) PROCUREMENT & FACILITIES		11,986	2,996	2,996	2,996	2,996	0.7%	2.2%	0.9%	5.0%
(21) INFORMATION TECHNOLOGY		44,935	19,238	5,324	12,901	7,473	4.4%	3.9%	3.9%	12.5%
(22)										
(23) **TOTAL ENTERPRISE SERVICES**		56,921	22,234	8,320	15,897	10,469	5.1%	6.1%	4.8%	17.5%
(24)										
(25) **HUMAN RESOURCES**										
(26) --HUMAN RESOURCES		8,782	3,760	1,041	2,521	1,461	0.9%	0.8%	0.8%	2.4%
(27)										
(28) OTHER EXPENSES		7,199	3,082	853	2,067	1,197	0.7%	0.6%	0.6%	2.0%
(29)										
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**		310,044	148,543	36,078	84,449	40,974	34.3%	26.4%	25.6%	68.6%
(31)										
(32) **TOTAL DIVISIONAL EXPENSES**		**311,881**	**149,910**	**36,210**	**84,758**	**41,003**	34.6%	26.5%	25.7%	68.7%
(33)										
(34) **COGS**		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36) **DSM EXPENSES**		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38) **FCR DEFERRAL**		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40) **OTHER EXPENSES**		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42) **CAPITAL RELATED EXPENSES**										
(43)										
(44) GRANTS IN LIEU OF TAXES		49,176	22,260	9,019	17,469	428	5.1%	6.6%	5.3%	0.7%
(45) DEPRECIATION :										
(46) STEAM		46,715	46,715	-	-	-	10.8%	0.0%	0.0%	0.0%
(47) HYDRO		16,145	16,145	-	-	-	3.7%	0.0%	0.0%	0.0%
(48) WIND		12,948	12,948	-	-	-	3.0%	0.0%	0.0%	0.0%
(49) SOLAR		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) LM6000		6,832	6,832	-	-	-	1.6%	0.0%	0.0%	0.0%
(51) GAS TURBINE - OTHER		2,805	2,805	-	-	-	0.6%	0.0%	0.0%	0.0%
(52) GENERATION BATTERIES		8,351	8,351	-	-	-	1.9%	0.0%	0.0%	0.0%
(53) RADIAL TO GENERATION TRANS.		3,086	3,086	-	-	-	0.7%	0.0%	0.0%	0.0%
(54) Transmission - HV (not aplicable as a separate item)		0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55) Transmission - EHV and HV combined		25,397	-	25,397	-	-	0.0%	18.6%	0.0%	0.0%
(56) DISTRIBUTION - Land		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57) DISTRIBUTION - Easements		2,995	-	-	2,995	-	0.0%	0.0%	0.9%	0.0%
(58) DISTRIBUTION - Other		1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
(59) DISTRIBUTION - Substations		8,860	-	-	8,860	-	0.0%	0.0%	2.7%	0.0%
(60) DISTRIBUTION - Poles and Fixtures		20,475	-	-	20,475	-	0.0%	0.0%	6.2%	0.0%
(61) DISTRIBUTION - OH Lines		11,917	-	-	11,917	-	0.0%	0.0%	3.6%	0.0%
(62) DISTRIBUTION -UG Lines		2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
(63) DISTRIBUTION -Line Transformers		27,737	-	-	27,737	-	0.0%	0.0%	8.4%	0.0%
(64) DISTRIBUTION -Services		4,053	-	-	4,053	-	0.0%	0.0%	1.2%	0.0%
(65) DISTRIBUTION -Meters		7,940	-	-	7,940	-	0.0%	0.0%	2.4%	0.0%
(66) DISTRIBUTION - Streetlight Related		4,480	-	-	4,480	-	0.0%	0.0%	1.4%	0.0%
(67) GENERALPROPERTY:FUNCTIONILIZED		13,267	-	397	6,620	6,251	0.0%	0.3%	2.0%	10.5%
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION		2,334	-	657	1,677	-	0.0%	0.5%	0.5%	0.0%
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION		7,536	-	2,607	4,929	-	0.0%	1.9%	1.5%	0.0%
(70) GENERALPROPERTY:NON- FUNCTIONILIZED		36,867	17,283	6,775	12,809	-	4.0%	5.0%	3.9%	0.0%
(71) GLACE BAY WRITE-OFF		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) INTEREST NET		138,157	62,852	23,683	46,485	5,138	14.5%	17.3%	14.1%	8.6%
(73) PREFERRED DIVIDENDS		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) CORPORATE TAXES		(10,337)	(4,703)	(1,772)	(3,478)	(384)	-1.1%	-1.3%	-1.1%	-0.6%
(75)	(10,608)						0.0%	0.0%	0.0%	0.0%
(76) **TOTAL OPERATING EXPENSES**		**763,829**	**344,484**	**102,973**	**263,937**	**52,435**	79.5%	75.4%	80.0%	87.8%
(77)										
(78) NON-OPERATING REVENUE:							0.0%	0.0%	0.0%	0.0%
(79) GREEN POWER SURCHARGE		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(80) EXPORT SALES		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(81) LATE PAYMENT CHARGES		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(82) CONNECTION CHARGES AND METER REMOVAL		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(83) NSF		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(84) RETAIL SALES		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(85) WIRING INSPECTIONS		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86) POLE SERVICES		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(87) STEAM AND ASH SALES		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(88) AMI OPT OUT CHARGE		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(89) OTHER REVENUE		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(90)										
(91) **PROFIT/LOSS**		195,595	88,982	33,529	65,810	7,274	20.5%	24.6%	20.0%	12.2%
(92)										
(93) **TOTAL NET EXPENSES**		**959,424**	**433,465**	**136,502**	**329,747**	**59,709**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
(94)										
(95) Generation										
(96) Transmission										
(97) Distribution										
(98) Retail										
(99) Total										

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

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(8) RTR	(7) OATT	(8) TOTAL BTL
(1) FUEL	-	-	-	-	-	-	-	-	-	-
(2) **PURCHASED POWER:**										
(3) OTHER THAN BIOMASS AND WIND	-	-	-	-	-	-	-	-	-	-
(4) BIOMASS	-	-	-	-	-	-	-	-	-	-
(5) MARITIME LINK	-	-	-	-	-	-	-	-	-	-
(6) WIND ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.									27	1,538
(14) HYDRO OPERATING & MAINT.									1	49
(15) WIND - OPERATING & MAINT.									4	218
(16) SOLAR - OPERATING & MAINT.									-	-
(16) BIOMASS - OPERATING & MAINT.									3	175
(17) LM6000 OPERATING & MAINT.									0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.									1	41
(19) FUEL PROCUREMENT									3	173
(20) GENERATION DEVELOPMENT									-	-
(21) GENERATION BATTERIES									-	-
(22) RADIAL TO GENERATION TRANS.									1	37
(23) **TOTAL POWER PRODUCTION**									38.7	2,211
(24)									-	-
(25) **CORPORATE GROUPS**									-	-
(26) EXECUTIVE MANAGEMENT									1	43
(27) CORP. SECRETARY & INSURANCE									9	297
(28) LEGAL SERVICES									3	130
(29) EXTERNAL RELATIONS									1	35
(30) ENVIRONMENTAL POLICIES & PROGRAMS									0	8
(31)										
(32) **TOTAL CORPORATE GROUPS**									14	513
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)									0	0
(38) HV STORM EXPENSES (not applicable as a separate item)									0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES									70	715
(41) EHV and HV STORM EXPENSES									1	8
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS									-	34
(44) OVERHEAD LINES BEFORE STORM EXPENSES									-	767
OVERHEAD LINES STORM EXPENSES									-	511
(45) UNDERGROUND LINES									-	13
(46) LINE TRANSFORMERS									-	-
(47) METERS (Meter Shop Only)									-	-
(48) COMMUNICATIONS									-	-
(49) STREET LIGHTING									-	13
(51) **TOTAL DISTRIBUTION**									-	1,338
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**									71	2,061
(54)										
(55) **GENERATION SERVICES**									5	310
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE									1	25
(60) CUSTOMER SOLUTIONS									2	62
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN									1	21
(63) CUSTOMER CARE									3	116
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS									1	38
(66) METER DATA SERVICES									0	7
(67) SMART METER OPERATIONS CENTER (SMOC)									-	27
(68) METER SERVICES - FIELD									1	24
(69) ELECTRICAL WIRING INSPECTION - FIELD									2	77
(70) REVENUE OPS ADMIN									-	-
(71) CREDIT SERVICES									-	-
(72) BAD DEBT EXPENSE									2	84
(73) MARKETING & SALES									-	-
(74) METER SERVICES - INSPECTORS									-	-
(75) **TOTAL CUSTOMER SERVICE**									13	481

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

		(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1)	**REGULATORY AFFAIRS**										
(2)	Advocacy Expense									1	48
(3)	Other Expenses									4	190
(4)	**Subtotal**									5	239
(5)											
(6)	**FINANCE GROUP**										
(7)	INTERNAL AUDIT									1	46
(8)	INVESTOR RELATIONS									0	7
(9)	DIRECTOR FINANCE									0	12
(10)	TREASURER									0	11
(11)	CORPORATE TAX									1	23
(12)											
(13)	GM FINANCE									-	-
(14)	CORPORATE CONTROLLER									2	91
(15)	CORP. PERFORMANCE & BACK OFFICE									-	-
(16)											
(17)	**TOTAL FINANCE**									4	189
(18)											
(19)	**ENTERPRISE SERVICES**										
(20)	PROCUREMENT & FACILITIES									12	298
(21)	INFORMATION TECHNOLOGY									29	1,114
(22)											
(23)	**TOTAL ENTERPRISE SERVICES**									42	1,412
(24)											
(25)	**HUMAN RESOURCES**										
(26)	--HUMAN RESOURCES									6	218
(27)											
(28)	OTHER EXPENSES									5	178
(29)											
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**									204	7,801
(31)											
(32)	**TOTAL DIVISIONAL EXPENSES**									205	7,849
(33)											
(34)	**COGS**									-	-
(35)											
(36)	**DSM EXPENSES**									-	-
(37)											
(38)	**FCR DEFERRAL**									-	-
(39)											
(40)	**OTHER EXPENSES**									-	-
(41)											
(42)	**CAPITAL RELATED EXPENSES**										
(43)											
(44)	GRANTS IN LIEU OF TAXES									39	1,301
(45)	DEPRECIATION :										
(46)	STEAM									22	1,249
(47)	HYDRO									8	432
(48)	WIND									6	346
(49)	SOLAR									-	-
(50)	LM6000									3	183
(51)	GAS TURBINE - OTHER									1	75
(52)	GENERATION BATTERIES									4	223
(53)	RADIAL TO GENERATION TRANS.									1	83
(54)	Transmission - HV (not aplicable as a separate item)									0	0
(55)	Transmission - EHV and HV combined									81	823
(56)	DISTRIBUTION - Land									-	-
(57)	DISTRIBUTION - Easements									-	70
(58)	DISTRIBUTION - Other									-	31
(59)	DISTRIBUTION - Substations									-	206
(60)	DISTRIBUTION - Poles and Fixtures									-	476
(61)	DISTRIBUTION - OH Lines									-	277
(62)	DISTRIBUTION -UG Lines									-	67
(63)	DISTRIBUTION -Line Transformers									-	645
(64)	DISTRIBUTION -Services									-	94
(65)	DISTRIBUTION -Meters									-	185
(66)	DISTRIBUTION - Streetlight Related									-	104
(67)	GENERALPROPERTY:FUNCTIONILIZED									4	273
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION									2	60
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION									8	199
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED									30	979
(71)	GLACE BAY WRITE-OFF									-	-
(72)	INTEREST NET									107	3,616
(73)	PREFERRED DIVIDENDS									-	-
(74)	CORPORATE TAXES									(8)	(271)
(75)		(10,608)								-	-
(76)	**TOTAL OPERATING EXPENSES**									513	19,575
(77)										-	-
(78)	NON-OPERATING REVENUE:									-	-
(79)	GREEN POWER SURCHARGE									-	-
(80)	EXPORT SALES									-	-
(81)	LATE PAYMENT CHARGES									-	-
(82)	CONNECTION CHARGES AND METER REMOVAL									-	-
(83)	NSF									-	-
(84)	RETAIL SALES									-	-
(85)	WIRING INSPECTIONS									-	-
(86)	POLE SERVICES									-	-
(87)	STEAM AND ASH SALES									-	-
(88)	AMI OPT OUT CHARGE									-	-
(89)	OTHER REVENUE									-	-
(90)											
(91)	**PROFIT/LOSS**									151	5,119
(92)											
(93)	**TOTAL NET EXPENSES**									665	**24,695**
(94)											
(95)	Generation									203	11,589
(96)	Transmission									433	4,422
(97)	Distribution									-	7,668
(98)	Retail									29	1,016
(99)	Total									665	24,695

EXHIBIT 4

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES
	POWER PRODUCTION						
(1)	FUEL	$445,457	$434,033	$0	$0	$0	$11,424
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	18,478	18,420	0	0	0	58
(4)	BIOMASS	20,303	20,238	0	0	0	64
(5)	MARITIME LINK	198,664	198,036	0	0	0	629
(6)	WIND ERIS	33,418	33,315	0	0	0	103
(7)	WIND NRIS	111,508	111,167	0	0	0	341
(8)	IMPORTS	94,697	94,391	0	0	0	306
(9)	BUTU CAPACITY CREDIT	0	300	0	0	0	-300
(10)	**TOTAL**	**922,526**	**909,901**	**0**	**0**	**0**	**12,624.99**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,510	0	0	0	1,538
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,830	0	0	0	49
(13)	WIND - OPERATING & MAINT.	8,364.9	8,147	0	0	0	218
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,561	0	0	0	175
(16)	LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,549	0	0	0	41
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,478	0	0	0	173
(19)	GENERATION DEVELOPMENT	0.0	0	0	0	0	0
(20)	GENERATION BATTERIES	0.0	0	0	0	0	0
(21)	RADIAL TO GENERATION TRANS.	1,409.0	1,372	0	0	0	37
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,453.2**	**84,075**	**0**	**0**	**0**	**2,378**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	81,913.459	0	22,328	57,524	0	2,061
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,714	481
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,663.6	1,206	116	272	26	43
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,817	1,685	1,036	570	297
(35)	LEGAL SERVICES	5,043.0	3,657	353	826	78	130
(35)	EXTERNAL RELATIONS & ENVIRONMENT	1,766.6	745	224	516	238	43
(36)	REGULATORY AFFAIRS	9,287.4	6,734	649	1,521	144	239
(37)	FINANCE GROUP	7,350.5	5,000	640	1,416	106	189
(38)	PROCUREMENT & FACILITIES	12,283.6	2,996	2,996	2,996	2,996	298
(38)	ENTERPRISE SERVICES	46,048.8	19,238	5,324	12,901	7,473	1,114
(39)	HUMAN RESOURCES	9,000.2	3,760	1,041	2,521	1,461	218
(40)	**TOTAL CORPORATE GROUPS**	**103,848.8**	**51,154**	**13,029**	**24,004**	**13,092**	**2,571**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,600	0	0	0	310
(43)	OTHER EXPENSES	7,377.5	3,082	853	2,067	1,197	178
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**319,860.462**	**149,910**	**36,210**	**84,758**	**41,003**	**7,980**
(47)							
(48)	COGS	0	0	0	0	0	0
(49)	DSM EXPENSE	0	0	0	0	0	0
(50)	FCR DEFERRAL	0	0	0	0	0	0
(51)	OTHER EXPENSES	0	0	0	0	0	0
(52)	GRANTS IN LIEU OF TAXES	50,476	22,260	9,019	17,469	428	1,301
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,715	0	0	0	1,249
(55)	HYDRO	16,577	16,145	0	0	0	432
(56)	WIND	13,294	12,948	0	0	0	346
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,832	0	0	0	183
(58)	OTHER GAS TURBINE	2,880	2,805	0	0	0	75
(59)	GENERATION BATTERIES	8,575	8,351	0	0	0	223
(60)	RADIAL TO GENERATION TRANS.	3,169	3,086	0	0	0	83
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,220	0	25,397	0	0	823
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,995	0	70
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,860	0	206
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,475	0	476
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,917	0	277
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	67
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,737	0	645
(71)	DISTRIBUTION -Services	4,147	0	0	4,053	0	94
(72)	DISTRIBUTION -Meters	8,124	0	0	7,940	0	185
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,480	0	104
(74)	GENERAL PROPERTY	61,515	17,283	10,436	26,034	6,251	1,512
(75)	**TOTAL DEPRECIATION**	282,094	114,165	35,833	118,704	6,251	7,141
(76)							
(77)	INTEREST NET	141,773	62,852	23,683	46,485	5,138	3,616
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-10,608	-4,703	-1,772	-3,478	-384	-271
(80)							
(81)	**TOTAL EXPENSES**	**$1,706,121**	**$1,254,384**	**$102,973**	**$263,937**	**$52,435**	**$32,392**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86)	CONNECTION CHARGES AND METER REMOVA	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(0.0)	0	0	0	-0	0
(93)	OTHER REVENUE	(4,496.0)	-3,370	-277	-709	-141	0
(94)							
(95)	**NET INCOME**	200,714.023	88,982	33,529	65,810	7,274	5,119
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,862,818**	**$1,334,978.846**	**$136,225.520**	**$312,673.494**	**$41,428.749**	**$37,511.173**

EXHIBIT 4.1

NOVA SCOTIA POWER INC.

TRANSMISSION OPERATING EXPENSES

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

		ABOVE-THE-LINE RATE CLASSES	BELOW-THE-LINE RATE CLASSES	TOTAL
(1)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,328	723	23,051
(3)	NON-DIRECT	13,882	450	14,331
(4)	TOTAL OPER. & MAINT.	36,210	1,173	37,383
(6)	**DEPRECIATION**			
(7)	DIRECT	25,397	823	26,220
(8)	GENERAL PROPERTY	10,436	338	10,774
(9)	TOTAL DEPRECIATION	35,833	1,161	36,994
(11)	**TAX**			
(12)	CORPORATE TAX	(3,011)	(98)	(3,109)
(13)	REGULATORY AMORTIZATION	1,239	40	1,280
(14)	GRANTS IN LIEU OF TAXES	9,019	292	9,312
(15)	TOTAL TAX	7,247	235	7,482
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,065	780	24,844
(19)	LESS: AFUDC INTEREST	(382)	(12)	(394)
(20)	INTEREST TOTAL	23,683	767	24,450
(22)	**RETAINED EARNINGS**	33,529	1,086	34,615
(24)	**MISCELLANEOUS REVENUE CREDIT**	(277)	-	(277)
(26)	**TOTAL**	136,226	4,422	140,648

EXHIBIT 5
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NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
	GENERATION FUNCTION				
(1)	FUEL	434,033	$0	$434,033	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,420	$8,334	$10,086	-
(3)	PURCHASES - BIOMASS	20,238	$5,365	$14,874	-
(4)	MARITIME LINK	198,036	$89,600	$108,436	
(5)	PURCHASES - WIND ERIS	33,315	15,071.9	18,242.9	-
(6)	PURCHASES - WIND NRIS	111,167	50,291.6	60,875.8	
(7)	IMPORTS	94,391	0	94,390.8	-
(8)	BUTU CAPACITY CREDIT	300	300	0	
(8)	OPER. & MAINT. - STEAM	110,090	49,818	60,272	-
(9)	OPER. & MAINT. - HYDRO	3,504	1,586	1,918	-
(10)	OPER. & MAINT. - WIND	15,596	7,057	8,538	-
(11)	OPER. & MAINT. - BIOMASS	12,560	5,684	6,877	-
(12)	OPER. & MAINT. - LM6000	1,200	543	657	-
(13)	OPER. & MAINT. - OTHER CT's	2,966	2,966	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,627	1,189	1,438	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,367.0	619	748	-
(18)	GRANTS IN LIEU OF TAXES	22,260	10,073	12,187	-
(19)	**Depreciation:**				
(20)	STEAM	46,715	21,139	25,575	-
(21)	HYDRO	16,145	7,306	8,839	-
(22)	WIND	12,948	5,859	7,089	-
(23)	LM6000	6,832	3,092	3,740	-
(24)	GAS TURBINE - OTHER	2,805	1,269	1,536	-
(25)	GENERATION BATTERIES	8,351	3,779	4,572	-
(26)	RADIAL TO GENERATION TRANS.	3,086	1,397	1,690	-
(27)	GENERAL PROPERTY	17,283	7,821	9,462	-
(28)					
(29)	INTEREST NET OF AFUDC	62,852	24,886	37,966	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,703	-1,862	-2,841	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,293	-3,725	-
(35)	OTHER REVENUE	-3,370	-868	-2,501	-
(36)	RETURN (PROFIT/LOSS)	88,982	35,232	53,749	-
(37)					
(38)	**TOTAL GENERATION**	**$1,334,978.846**	**$356,253.788**	**$978,725.059**	**-**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
	TRANSMISSION FUNCTION				
(1)	**Transmission - HV (not aplicable as a separate item)**				
(2)	O&M - HV Before Storm Expense	0	0	0	-
(3)	O&M - HV Storm Expense	0	0	0	-
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	-
(5)	GRANTS IN LIEU OF TAXES	0	0	0	-
(6)	**Depreciation:**				
(7)	TRANSMISSION	0	0	0	-
(8)	GENERAL PROPERTY	0	0	0	-
(9)					
(10)	INTEREST NET OF AFUDC	0	0	0	-
(11)	PREFERRED DIVIDENDS	0	0	0	-
(12)	CORPORATE TAXES	-0	-0	0	-
(13)	**Non-Operating Revenue:**				
(14)	OTHER REVENUE	-0	-0	0	-
(15)	RETURN (PROFIT/LOSS)	0	0	0	-
(16)					
(17)	**TOTAL - HV**	**0.0**	**0**	**0**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	35,820	35,820	0	-
(22)	O&M - EHV Storm Expense	258	258	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	132	132	0	-
(24)	GRANTS IN LIEU OF TAXES	9,019	9,019	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,397	25,397	0	-
(27)	GENERAL PROPERTY	10,436	10,436	0	-
(28)					
(29)	INTEREST NET OF AFUDC	23,683	23,683	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,772	-1,772	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-277	-277	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	33,529	33,529	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**136,226**	**136,226**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$136,225.520**	**$136,225.52**	**$0**	**-**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,078	$2,078	$0	-
(3)	OVERHEAD LINES Before Storm Expense	$54,323	$13,607	$0	40,716.2
(4)	OVERHEAD LINES Storm Expense	24,747	9,071	0	15,675.3
(5)	UNDERGROUND LINES	814	234	0	580.8
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,672	0	0	1,672.2
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	309	89	0	220.2
(9)	GRANTS IN LIEU OF TAXES	17,140	9,862	0	7,278.1
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	-	0	-
(12)	DISTRIBUTION - Easements	2,995	1,580	0	1,415.8
(13)	DISTRIBUTION - Other	1,328	700	0	627.6
(14)	DISTRIBUTION - Substations	8,860	8,860	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,475	5,873	0	14,602.3
(16)	DISTRIBUTION - OH Lines	11,917	6,911	0	5,006.1
(17)	DISTRIBUTION -UG Lines	2,886	724	0	2,161.3
(18)	DISTRIBUTION -Line Transformers	27,737	27,737	0	-
(19)	DISTRIBUTION -Services	4,053	-	0	4,052.9
(20)	DISTRIBUTION -Meters	7,940	-	0	7,939.6
(21)	GENERAL PROPERTY	26,034	15,531	0	10,502.6
(22)					
(23)	INTEREST NET OF AFUDC	45,610	26,243	0	19,367.5
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,413	-1,964	0	(1,449.1)
(26)	RETURN (PROFIT/LOSS)	64,572	37,153	0	27,419.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	814	814	0	-
(30)	GRANTS IN LIEU OF TAXES	329	329	0	-
(31)	DEPRECIATION	4,480	4,480	0	-
(32)	INTEREST NET OF AFUDC	874	874	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-65	-65	0	-
(35)	RETURN (PROFIT/LOSS)	1,238	1,238	0	-
(36)	**Subtotal**	7,670	7,670	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,999	0	(10,365.7)
(39)	OTHER REVENUE	-709	-359	0	(350.2)
(41)	**TOTAL DISTRIBUTION**	**$312,673.494**	**$165,600.74**	**$0**	**147,072.8**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
	RETAIL FUNCTION				
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,486	0	0	8,485.8
(2)	CALL CENTRE	13,257	0	0	13,256.7
(3)	BILLING SERVICES & PAYMENTS	3,733	0	0	3,732.9
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	717	0	0	716.8
(6)	METER SERVICES - FIELD	2,323	0	0	2,323.5
(7)	ELECT. WIRING INSPECT. - FIELD	7,492	0	0	7,492.2
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,966	0	0	4,965.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	29	0	0	29.2
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	428	0	0	427.9
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,138	0	0	5,137.9
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-384	0	0	(384.4)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(0.0)	0	0	(0.0)
(28)	OTHER REVENUE	(140.9)	0	0	(140.9)
(29)	RETURN (PROFIT/LOSS)	7,274.1	0	0	7,274.1
(31)	**TOTAL RETAIL**	**$41,428.7**	**$0.0**	**$0.0**	**$41,428.7**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,825,306.6**	**$658,080.0**	**$978,725.1**	**$188,501.5**

EXHIBIT 5
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NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

(1)	***INTERMEDIATE CLASSIFICATION***				
(2)					
(3)	THERMAL O&M	$110,090			
(4)	HYDRO O&M	$3,504			
(5)	WIND O&M	$15,596			
(6)	BIOMASS O&M	$12,560			
(7)	LM6000 O&M	$1,200			
(8)	OTHER CT's O&M	$2,966			
(9)	GENERATION BATTERIES	$0			
(10)	RADIAL TO GENERATION TRANS.	$2,627			
(11)					
(12)	NET THERMAL O&M	$148,543			
(13)					
(14)	THERMAL O&M	$0	Intermediate Classification Factor		
(15)	HYDRO O&M	0	Was:	16%	
(16)	WIND O&M	0	Now:	0%	
(17)					
(18)	BIOMASS O&M	0			
(19)					
(20)	LM6000 O&M	0			
(21)					
(22)					
(23)	OTHER CT's O&M	0			
(24)					
(25)	THERMAL VARIABLE O&M	$0			
(26)					
(27)	THERMAL O&M	$110,090			
(28)					
(29)	HYDRO O&M	3,504			
(30)	WIND O&M	15,596			
(31)	BIOMASS O&M	12,560			
(32)	LM6000 O&M	1,200			
(33)	OTHER CT's O&M	2,966			
	GENERATION BATTERIES	0			
	RADIAL TO GENERATION TRANS.	2,627			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$148,543			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	45.25%			
(38)	THERMAL O&M ENG. ALLOC. %	54.75%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	45.25%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	54.75%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	45.25%	45.25%		
(46)	WIND O&M ENG. ALLOC. %	54.75%	54.75%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	28.68%			
(52)					
(53)		**DEMAND**	**ENERGY**	**CUSTOMER**	
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	7,821	9,462	0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,436	0	0	
(58)	GEN. PROP. ALLOC. - DIST.	15,531	0	10,503	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,251	
(60)					
(61)	TOTAL	33,788	9,462	16,753	

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	DEMAND CLASSIFICATION												
	GENERATION												
(1)	FUEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	See BCF File
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	8,334	5,353.76	273.31	1,483.12	169.06	151.92	195.29	303.14	249.90	115.50	38.76	See BCF File
(3)	PURCHASES - BIOMASS	5,365	3,446.39	175.94	954.73	108.83	97.80	125.72	195.14	160.87	74.35	24.95	See BCF File
(4)	MARITIME LINK	89,600	57,560.71	2,938.48	15,945.68	1,817.61	1,633.42	2,099.68	3,259.23	2,686.80	1,241.83	416.71	See BCF File
(5)	PURCHASES - WIND ERIS	15,072	9,682.49	494.29	2,682.28	305.75	274.76	353.19	548.25	451.96	208.89	70.10	See BCF File
(6)	PURCHASES - WIND NRIS	50,292	32,308.24	1,649.34	8,950.15	1,020.20	916.82	1,178.53	1,829.37	1,508.07	697.02	233.90	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	300	192.93	9.85	53.44	6.09	5.47	7.04	10.92	9.01	4.16	1.40	See BCF File
(9)	OPER. & MAINT. - STEAM	49,818	32,004	1,634	8,866	1,011	908	1,167	1,812	1,494	690	232	D-3A
(10)	OPER. & MAINT. - HYDRO	1,586	1,019	52	282	32	29	37	58	48	22	7	D-3A
(11)	OPER. & MAINT. - WIND	7,057	4,534	231	1,256	143	129	165	257	212	98	33	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,684	3,651	186	1,012	115	104	133	207	170	79	26	D-3A
(13)	OPER. & MAINT. - LM6000	543	349	18	97	11	10	13	20	16	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,966	1,905	97	528	60	54	69	108	89	41	14	D-3A
(15)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	D-3A
(16)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,189	764	39	212	24	22	28	43	36	16	6	D-3A
(17)	DSM	0											See DSM Allocation
(18)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-14
(19)	REG. AFFAIRS - ADVOCACY EXPENSE	619	301	47	243	0	27	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,073	6,471	330	1,793	204	184	236	366	302	140	47	P-7
(20)	DEPRECIATION	51,662	33,188	1,694	9,194	1,048	942	1,211	1,879	1,549	716	240	EXH 6D
(21)	INTEREST NET OF AFUDC	24,886	15,987	816	4,429	505	454	583	905	746	345	116	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,862	-1,196	-61	-331	-38	-34	-44	-68	-56	-26	-9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,293	-830	-43	-231	-26	-24	-30	-47	-39	-18	-6	O-8
(26)	OTHER REVENUE	-868	-557	-29	-155	-18	-16	-20	-32	-26	-12	-4	O-8
(27)	RETURN (PROFIT/LOSS)	35,232	22,634	1,155	6,270	715	642	826	1,282	1,056	488	164	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,173	366	1,987	226	204	262	406	335	155	52	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-5,558	0	0	0	0	0	0	0	-5,558	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	5,558	3,571	182	989	113	101	130	202	167	77	26	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-556	0	0	0	0	0	0	0	-556	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	556	357	18	99	11	10	13	20	17	8	3	D-3B
(34)													
(35)	**TOTAL GENERATION**	356,253.788	239,868	12,277	66,608	7,565	6,826	8,739	2,400	5,069	5,169	1,734	
(36)													
(37)	**TRANSMISSION**	356,254	0										
(38)													
(39)	**Transmission - HV (not aplicable as a separate item)**												
(40)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(41)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(42)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(42)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-8A
(43)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(44)	INTEREST NET OF AFUDC	0	0	0	0	0	0	0	0	0	0	0	P-15A
(45)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15A
(46)	CORPORATE TAXES	-0	-0	-0	-0	-0	-0	-0	-0		-0	-0	P-15A
(47)	**Non-Operating Revenue:**												
(48)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-9A
(49)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-15A
(50)													
(51)	**TOTAL - HV**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	35,820	23,012	1,175	6,375	727	653	839	1,303	1,074	496	167	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	258	165	8	46	5	5	6	9	8	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	132	64	10	52	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,019	5,794	296	1,605	183	164	211	328	270	125	42	P-8B
(5)	DEPRECIATION	35,833	23,020	1,175	6,377	727	653	840	1,303	1,075	497	167	EXH 6D
(6)	INTEREST NET OF AFUDC	23,683	15,214	777	4,215	480	432	555	861	710	328	110	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,772	-1,138	-58	-315	-36	-32	-42	-64	-53	-25	-8	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-277	-178	-9	-49	-6	-5	-6	-10	-8	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	33,529	21,540	1,100	5,967	680	611	786	1,220	1,005	465	156	P-15B
(13)													
(14)	**TOTAL - EHV**	136,226	87,493	4,473	24,272	2,761	2,487	3,189	4,950	4,081	1,886	633	
(15)													
(16)	**TOTAL TRANSMISSION**	136,225.52	87,493	4,473	24,272	2,761	2,487	3,189	4,950	4,081	1,886	633	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,990	16,815	930	4,887	454	545	649	374	0	108	229	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	89	43	7	35	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,862	6,741	374	1,943	119	217	243	104	0	28	92	P-9
(22)	DEPRECIATION	67,915	46,426	2,575	13,378	822	1,497	1,671	718	0	195	633	EXH 6D
(23)	INTEREST NET OF AFUDC	26,243	17,929	995	5,167	319	578	646	279	0	76	255	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,964	-1,342	-74	-387	-24	-43	-48	-21	0	-6	-19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,999	-4,079	-226	-1,180	-85	-132	-151	-69	0	-20	-56	P-21
(27)	OTHER REVENUE	-359	-233	-13	-67	-5	-8	-8	-4	0	-1	-20	O-10
(28)	RETURN (PROFIT/LOSS)	37,153	25,383	1,408	7,315	452	819	914	394	0	107	360	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	814	0	0	0	0	0	0	0	0	0	814	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	329	0	0	0	0	0	0	0	0	0	329	P-9A
(33)	Depreciation	4,480	0	0	0	0	0	0	0	0	0	4,480	EXH 6D
(34)	INTEREST NET OF AFUDC	874	0	0	0	0	0	0	0	0	0	874	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	-65	0	0	0	0	0	0	0	0	0	-65	P-16B
(37)	RETURN (PROFIT/LOSS)	1,238	0	0	0	0	0	0	0	0	0	1,238	P-16B
(38)	**Subtotal**	7,670	0	0	0	0	0	0	0	0	0	7,670	
(39)													
(40)	**TOTAL DISTRIBUTION**	165,600.74	107,684	5,975	31,091	2,052	3,478	3,915	1,775	0	488	9,144	
(41)													
(42)	**TOTAL DEMAND**	**$658,080.043**	**$435,045**	**$22,725**	**$121,970**	**$12,378**	**$12,790**	**$15,843**	**$9,125**	**$9,150**	**$7,543**	**$11,511**	

EXHIBIT 6
PAGE 3 OF 6

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$434,033	220,605.3	14,745.8	91,296.7	14,102.3	10,377.5	17,476.5	26,846.9	30,394.0	5,082.9	3,105.0	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$10,086	4,875.7	339.1	2,164.5	352.5	253.3	437.8	679.3	798.2	107.9	77.7	See BCF
(3)	PURCHASES - BIOMASS	$14,874	7,239.25	504.78	3,203.52	519.59	372.06	635.96	988.47	1,134.01	163.15	112.99	See BCF
(4)	MARITIME LINK	$108,436	52,586.4	3,648.6	23,309.9	3,771.8	2,766.9	4,722.0	7,260.6	8,379.3	1,157.7	832.6	See BCF
(5)	PURCHASES - WIND ERIS	$18,243	8,948.65	614.10	3,887.66	624.95	452.50	776.26	1,198.05	1,403.95	198.97	137.84	See BCF
(6)	PURCHASES - WIND NRIS	$60,876	30,002.57	2,047.06	12,928.21	2,066.72	1,503.32	2,578.18	3,976.65	4,647.45	667.34	458.33	See BCF
(7)	IMPORTS	$94,391	44,140.31	3,171.07	20,577.97	3,451.53	2,422.48	4,259.47	6,707.58	7,924.66	975.98	759.73	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	60,272	30,098	2,038	12,762	2,008	1,464	2,495	3,851	4,426	685	444	E-1A
(9)	OPER. & MAINT. - HYDRO	1,918	958	65	406	64	47	79	123	141	22	14	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,538	4,264	289	1,808	284	207	353	546	627	97	63	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,877	3,434	233	1,456	229	167	285	439	505	78	51	E-1A
(12)	OPER. & MAINT. - LM6000	657	328	22	139	22	16	27	42	48	7	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,438	718	49	305	48	35	60	92	106	16	11	E-1A
(16)	DSM	0											See DSM Allocation
(17)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-17
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	748	364	57	294	0	33	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	12,187	6,086	412	2,580	406	296	504	779	895	139	90	P-10
(19)	DEPRECIATION	62,503	31,212	2,114	13,235	2,082	1,519	2,587	3,993	4,589	711	460	EXH 6D
(20)	INTEREST NET OF AFUDC	37,966	18,959	1,284	8,039	1,265	922	1,572	2,426	2,788	432	280	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,841	-1,419	-96	-602	-95	-69	-118	-181	-209	-32	-21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,725	(1,853.65)	(126.15)	(791.19)	(124.82)	(91.15)	(154.93)	(239.07)	(274.39)	(42.04)	(27.52)	O-11
(26)	OTHER REVENUE	-2,501	-1,245	-85	-531	-84	-61	-104	-161	-184	-28	-18	O-11
(27)	RETURN (PROFIT/LOSS)	53,749	26,841	1,818	11,381	1,791	1,306	2,225	3,434	3,947	611	396	P-17
(28)													
(29)	**TOTAL GENERATION**	978,725.059	487,143	33,144	207,850	32,785	23,940	40,697	62,800	72,085	11,050	7,230	
(30)													
(31)	**TRANSMISSION**												
	Transmission - HV (not aplicable as a separate item)												
(33)													
(34)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$978,725.059**	**$487,143**	**$33,144**	**$207,850**	**$32,785**	**$23,940**	**$40,697**	**$62,800**	**$72,085**	**$11,050**	**$7,230**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$58,644	$53,013	$2,986	$1,328	$2	$249	$17	$3	$0	$1	$1,045	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	220	107	17	87	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,278	6,495	370	253	1	48	4	1	0	0	106	P-12
(6)	DEPRECIATION	46,308	41,326	2,352	1,611	3	305	27	6	0	1	678	EXH 6D
(7)	INTEREST NET OF AFUDC	19,368	17,298	984	659	1	125	11	2	0	0	287	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,449	-1,294	-74	-49	-0	-9	-1	-0	-0	-0	-22	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,366	-9,389	-527	-216	-0	-40	-2	-0	0	-0	-190	P-22
(12)	OTHER REVENUE	-350	-314	-18	-10	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	27,419	24,490	1,393	933	2	176	15	3	0	0	407	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	147,072.757	131,732	7,482	4,595	9	861	70	15	0	2	2,306	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,815.238	7,310	927	808	32	117	52	49	42	1	477	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,485.788	5,099	885	1,401	199	153	244	387	0	24	94	O-15
(20)	CALL CENTRE	13,256.733	10,800	727	848	59	114	87	90	79	7	446	C-3
(21)	BILLING SERVICES	3,732.949	3,041	205	239	17	32	24	25	22	2	126	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	716.827	45	65	114	104	75	78	111	3	121	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,965.923	4,171	118	608	0	69	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	29.233	14	2	12	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	427.950	382	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,578	317	217	0	41	4	1	0	0	91	N/A
(30)	INTEREST NET OF AFUDC	5,137.868	4,039	216	498	57	62	104	104	0	20	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(384.432)	-302	-16	-37	-4	-5	-8	-8	-0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39)	AMI OPT OUT CHARGE	(0.000)	-0	-0	-0	-0	-0	-0	-0	-0	-0	0	C-6
(40)	OTHER REVENUE	(140.852)	-109	-8	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,274.094	5,718	306	705	80	88	148	148	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,428.328	32,416	2,591	3,350	411	526	294	695	118	173	855	
(44)	-		32,416										
(45)	**TOTAL CUSTOMER**	**188,501**	**164,147**	**10,073**	**7,944**	**419**	**1,387**	**364**	**710**	**118**	**176**	**3,161**	
(46)													
(47)	**TOTAL NET EXPENSES**	**1,825,306**	**1,086,335**	**65,943**	**337,765**	**45,582**	**38,117**	**56,905**	**72,635**	**81,353**	**18,768**	**21,903**	$21,903

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1)	**COSTS BY FUNCTIONAL AREAS**											
(2)	**Generation**											
(3)	FAM-related	$909,901	$476,943	$30,612	$187,438	$28,317	$21,228	$34,846	$53,804	$59,748	$10,696	$6,270
(4)	Non-FAM-related	433,465	254,554	15,091	88,729	12,286	9,729	14,900	11,874	17,929	5,623	2,751
(5)	Non-Operating Revenue Credit	-8,387	-4,486	-282	-1,708	-252	-192	-310	-478	-523	-100	-56
(6)	**Subtotal**	1,334,979	727,011	45,421	274,459	40,350	30,765	49,436	65,200	77,154	16,219	8,965
(7)												
(8)	**Transmission**											
(9)	**Operating Costs**											
(10)	EHV	$136,502	$87,671	$4,482	$24,321	$2,766	$2,492	$3,196	$4,961	$4,089	$1,890	$634
(11)	HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12)	Subtotal	$136,502	$87,671	$4,482	$24,321	$2,766	$2,492	$3,196	$4,961	$4,089	$1,890	$634
(13)	Non-Operating Revenue Credit	($277)	($178)	($9)	($49)	($6)	($5)	($6)	($10)	($8)	($4)	($1)
(14)	**Subtotal**	$136,225.520	$87,493	$4,473	$24,272	$2,761	$2,487	$3,189	$4,950	$4,081	$1,886	$633
(15)												
(16)	**Distribution**											
(17)	Non-Streetlight-related	$322,076	$253,431	$14,242	$37,159	$2,151	$4,520	$4,147	$1,863	$0	$512	$4,052
(18)	Streetlight-related	$7,670	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,670
(19)	Non-Operating Revenue Credit	($17,073)	($14,016)	($784)	($1,473)	($90)	($182)	($162)	($74)	($0)	($21)	($272)
(20)	**Subtotal**	$312,673.494	$239,415	$13,458	$35,685	$2,061	$4,339	$3,985	$1,790	$0	$490	$11,451
(21)												
(22)	**Retail**											
(23)	Operating Costs	$59,709	$45,895	$3,774	$5,427	$545	$751	$735	$908	$145	$200	$1,329
(24)	Non-Operating Revenue Credit	($18,281)	($13,480)	($1,183)	($2,077)	($134)	($225)	($441)	($213)	($27)	($27)	($474)
(25)	**Subtotal**	$41,428.328	$32,416	$2,591	$3,350	$411	$526	$294	$695	$118	$173	$855
(26)												
(27)	**Total**	**$1,825,306.187**	**$1,086,335**	**$65,943**	**$337,765**	**$45,582**	**$38,117**	**$56,905**	**$72,635**	**$81,353**	**$18,768**	**$21,903**
(28)												
(29)	**Costs by Functional Areas (relative shares)**											
(30)	Generation	73%	67%	69%	81%	89%	81%	87%	90%		86%	41%
(31)	Transmission	7%	8%	7%	7%	6%	7%	6%	7%		10%	3%
(32)	Distribution	17%	22%	20%	11%	5%	11%	7%	2%		3%	52%
(33)	Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34)	**Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)												
(36)	**AVERAGE CUSTOMER COST CALC**											
(37)	**Customer Related Costs**											
(38)	Distribution bfr Non-Operationg Credit	157,789	141,435	8,027	4,821	9	903	73	16	0	2	2,502
(39)	Retail bfr Non-Operatin Credit	59,709	45,895	3,774	5,427	545	751	735	908	145	200	1,329
(40)	Subtotal	217,497	187,331	11,801	10,248	554	1,655	807	924	146	202	3,831
(41)												
(42)	**Misc Rev Credit**											
(43)	Distribution	(10,715.9)	-9,704	-545	-226	-0	-42	-2	-0	-0	-0	-196
(44)	Retail	(18,280.5)	-13,480	-1,183	-2,077	-134	-225	-441	-213	-27	-27	-474
(45)	Total	(28,996.4)	-23,183	-1,728	-2,303	-135	-267	-443	-213	-27	-27	-670
(46)												
(47)	**Total**	188,501.1	164,147	10,073	7,944	419	1,387	364	710	118	176	3,161
(48)	% of Total Cost	10.3%	15.1%	15.3%	2.4%	0.9%	3.6%	0.6%	1.0%		0.9%	14.4%
(49)												
(50)	Customers	539,851	488,926	27,443	11,240	20	2,102	175	36	1	5	9,903
(51)	Bill Months	6,478,209	5,867,114	329,312	134,880	240	25,219	2,105	434	12	60	118,832
(52)												
(53)	**Average Monthly Cost per Customer**	**29.10**	**27.98**	**30.59**	**58.90**	**1,746.98**	**55.02**	**173.11**	**1,637.30**		**2,928.28**	**26.60**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation						
(9)			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount	
(10)													
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($7.638)	($5,557,947)	10.0%	($0.764)	($555,795)	($6,113,741)	($8.402)
(12)	Int Credit Amount - PHP	5,558											
(13)							($7.638)			($0.764)			($8.402)

(14) **Priority Interruption Demand Adjustment Calculation**
(15)
(16) Sum of Monthly Demands in KVAs (at the Meter) 727,660
(17) Int Credit Amount - PHP 555.795

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$763,393	$368,398.1	$37,066	$54,838	$26,841	$118,745	$487,143	5,213,777	---	9.343	---
(2)	Reliability (Demand)	643,741	$108,544.5	43,139	65,551	22,634	131,323	239,868	11,807,265	$20.315	---	---
(3)	**Total Generation**	$1,407,134	$476,943	$80,204	$120,389	$49,475	$250,068	$727,011		$20.315	9.343	$0.000
(4)	MWh Sales		5,213,777	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(5)	MWh Energy Requirement		5,644,779									
(6)	kW 3 CP		6,802,319									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.148	1.538	2.309	0.949	4.796	13.944				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	5,213,777	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	5,213,777		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	11,807,265	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	612,616	0	23,064	42,890	21,540	87,493	87,493	11,807,265	$7.410	---	---
(13)	**Total Transmission**	$612,616	$0	$23,064	$42,890	$21,540	$87,493	$87,493		$7.410	-	$0.000
(14)	Delivery -- Dist. (Demand)	721,923	0	$12,546	69,755	25,383	107,684	107,684	11,807,265	$9.120	---	---
(15)	Delivery -- Dist. (Customer)	696,528	0	$43,417	63,825	24,490	131,732	131,732	5,867,114	---	---	$22.453
(16)	**Total Distribution**	1,418,451	0	55,962	133,580	49,873	239,415	239,415		$9.120	-	$22.453
(17)	**Total Transmission/Distribution**	$2,031,067	$0	$79,026	$176,470	$71,412	$326,908	$326,908		$16.530	-	$22.453
(18)	kW.h Sold		---	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(19)	Unit Cost (cents/kW.h)		0.000	1.516	3.385	1.370	6.270	6.270				
	Retail											
(20)	Customer -- Field		0	$4,010			$4,010	$4,010	5,867,114	0.000	0.000	$0.683
(21)	Customer -- Head Office	159,476	0	2,191	9,696	5,718	17,605	17,605	5,867,114	0.000	0.000	$3.001
(22)	**Total Customer**	159,476	0	6,201	9,696	5,718	21,615	21,615	5,867,114	$0.000	-	$3.684
(23)	Marketing		0	10,800			10,800	10,800	5,867,114	0.000	0.000	$1.841
(24)	**Total Retail**	$159,476	$0	$17,001	$9,696	$5,718	$32,416	32,416	5,867,114	0	-	$5.525
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.898			$2.898	$2.898				
(27)	**TOTAL**	**$3,597,678**	**$476,942.641**	**$176,231**	**$306,556**	**$126,605**	**$609,392**	**$1,086,335**		$36.845	9.343	$27.978
(28)	**Unit Cost (cents/kW.h)**		**9.148**	**3.380**	**5.880**	**2.428**	**11.688**	**20.836**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,703	$25,070	$2,542	$3,714	$1,818	$8,074	$33,144	353,434	---	9.378	---
(2)	Reliability (Demand)	32,863	$5,541	2,234	3,346	1,155	6,736	12,277	748,952	$16.392	---	---
(3)	**Total Generation**	$84,566	$30,612	$4,776	$7,060	$2,973	$14,809	$45,421		$16.392	9.378	$0.000
(4)	MWh Sales		353,434	353,434	353,434	353,434	353,434	353,434				
(5)	MWh Energy Requirement		382,310									
(6)	kW 3 CP		222,264									
(7)	kW 12 NCP		748,952									
(8)	Unit Cost (cents/kW.h)		8.661	1.351	1.998	0.841	4.190	12.851				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	353,434	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	353,434		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	748,952	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	31,274	0	1,184	2,190	1,100	4,473	4,473	748,952	$5.973	---	---
(13)	**Total Transmission**	$31,274	$0	$1,184	$2,190	$1,100	$4,473	$4,473		$5.973	-	$0.000
(14)	Delivery -- Dist. (Demand)	40,045	0	698	3,869	1,408	5,975	5,975	748,952	$7.978	---	---
(15)	Delivery -- Dist. (Customer)	39,613	0	2,458	3,632	1,393	7,482	7,482	329,312	---	---	$22.721
(16)	**Total Distribution**	79,659	0	3,156	7,501	2,801	13,458	13,458		$7.978	-	$22.721
(17)	**Total Transmission/Distribution**	$110,933	$0	$4,340	$9,691	$3,900	$17,931	$17,931		$13.951	-	$22.721
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.228	2.742	1.104	5.073	5.073				
	Retail											
(20)	Customer -- Field		0	$791			$791	$791	329,312	0.000	0.000	$2.403
(21)	Customer -- Head Office	10,726	0	227	539	306	1,073	1,073	329,312	0.000	0.000	$3.258
(22)	**Total Customer**	10,726	0	1,018	539	306	1,864	1,864	329,312	$0.000	-	$5.661
(23)	Marketing		0	727			727	727	329,312	0.000	0.000	$2.207
(24)	**Total Retail**	$10,726	$0	$1,745	$539	$306	$2,591	2,591	329,312	0	-	$7.868
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.300			$5.300	$5.300				
(27)	**TOTAL**	**$206,225**	**$30,612**	**$10,861**	**$17,291**	**$7,180**	**$35,331**	**$65,943**		$30.343	9.378	$30.589
(28)	**Unit Cost (cents/kW.h)**		**8.661**	**3.073**	**4.892**	**2.031**	**9.997**	**18.658**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed					Unit Cost			
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$323,695	$157,369	$15,848	$23,253	$11,381	$50,482	$207,850	2,219,406	---	9.365	---
(2)	Reliability (Demand)	178,332	$30,069	12,109	18,159	6,270	36,539	66,608	4,096,798	$16.259	---	---
(3)	**Total Generation**	$502,027	$187,438	$27,958	$41,412	$17,651	$87,021	$274,459		$16.259	9.365	$0.000
(4)	MWh Sales		2,219,406	2,219,406	2,219,406	2,219,406	2,219,406	2,219,406				
(5)	MWh Energy Requirement		2,393,511									
(6)	kW 3 CP		1,206,116									
(7)	kW 12 NCP		4,096,798									
(8)	Unit Cost (cents/kW.h)		8.445	1.260	1.866	0.795	3.921	12.366				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	2,219,406	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	2,219,406		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	4,096,798	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	169,709	0	6,423	11,882	5,967	24,272	24,272	4,096,798	$5.925	---	---
(13)	**Total Transmission**	$169,709	$0	$6,423	$11,882	$5,967	$24,272	$24,272		$5.925	-	$0.000
(14)	Delivery -- Dist. (Demand)	208,048	0	3,675	20,101	7,315	31,091	31,091	4,096,798	$7.589	---	---
(15)	Delivery -- Dist. (Customer)	26,523	0	1,188	2,474	933	4,595	4,595	134,880	---	---	$34.064
(16)	**Total Distribution**	234,571	0	4,863	22,575	8,247	35,685	35,685		$7.589	-	$34.064
(17)	**Total Transmission/Distribution**	$404,280	$0	$11,286	$34,456	$14,214	$59,957	$59,957		$13.514	-	$34.064
(18)	kW.h Sold		---	2,219,406	2,219,406	2,219,406	2,219,406	2,219,406				
(19)	Unit Cost (cents/kW.h)		0.000	0.509	1.553	0.640	2.701	2.701				
	Retail											
(20)	Customer -- Field		0	$763			$763	$763	134,880	0.000	0.000	$5.656
(21)	Customer -- Head Office	21,149	0	341	693	705	1,739	1,739	134,880	0.000	0.000	$12.890
(22)	**Total Customer**	21,149	0	1,104	693	705	2,502	2,502	134,880	$0.000	-	$18.546
(23)	Marketing		0	848			848	848	134,880	0.000	0.000	$6.288
(24)	**Total Retail**	$21,149	$0	$1,952	$693	$705	$3,350	3,350	134,880	0	-	$24.834
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.474			$14.474	$14.474				
(27)	**TOTAL**	**$927,456**	**$187,438**	**$41,196**	**$76,561**	**$32,570**	**$150,327**	**$337,765**		$29.773	9.365	$58.898
(28)	**Unit Cost (cents/kW.h)**		**8.445**	**1.856**	**3.450**	**1.468**	**6.773**	**15.219**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$50,929	$24,889	$2,447	$3,658	$1,791	$7,896	$32,785	358,568	---	9.143	---
(2)	Reliability (Demand)	20,328	$3,428	1,353	2,070	715	4,137	7,565	638,846	$11.842	---	---
(3)	**Total Generation**	$71,257	$28,317	$3,799	$5,728	$2,505	$12,033	$40,350		$11.842	9.143	$0.000
(4)	MWh Sales		358,568	358,568	358,568	358,568	358,568	358,568				
(5)	MWh Energy Requirement		376,587									
(6)	kW 3 CP		137,482									
(7)	kW 12 NCP		638,846									
(8)	Unit Cost (cents/kW.h)		7.897	1.060	1.598	0.699	3.356	11.253				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	358,568	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	358,568		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	638,846	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	19,345	0	726	1,354	680	2,761	2,761	638,846	$4.322	---	---
(13)	**Total Transmission**	$19,345	$0	$726	$1,354	$680	$2,761	$2,761		$4.322	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,855	0	364	1,236	452	2,052	2,052	638,846	$3.212	---	---
(15)	Delivery -- Dist. (Customer)	54	0	2	5	2	9	9	240	---	---	$36.218
(16)	**Total Distribution**	12,908	0	366	1,241	454	2,061	2,061		$3.212	-	$36.218
(17)	**Total Transmission/Distribution**	$32,253	$0	$1,092	$2,596	$1,134	$4,822	$4,822		$7.534	-	$36.218
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.305	0.724	0.316	1.345	1.345				
	Retail											
(20)	Customer -- Field		0	$28			$28	$28	240	0.000	0.000	$115.783
(21)	Customer -- Head Office	2,247	0	190	53	80	324	324	240	0.000	0.000	$1,348.694
(22)	**Total Customer**	2,247	0	218	53	80	351	351	240	$0.000	-	$1,464.477
(23)	Marketing		0	59			59	59	240	0.000	0.000	$246.280
(24)	**Total Retail**	$2,247	$0	$277	$53	$80	$411	411	240	0	-	$1,710.757
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,154.448			$1,154.448	$1,154.448				
(27)	**TOTAL**	**$105,757**	**$28,317**	**$5,168**	**$8,377**	**$3,720**	**$17,265**	**$45,582**		$19.376	9.143	$1,746.975
(28)	**Unit Cost (cents/kW.h)**		**7.897**	**1.441**	**2.336**	**1.037**	**4.815**	**12.712**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,144	$18,148	$1,817	$2,668	$1,306	$5,792	$23,940	255,142	---	9.383	---
(2)	Reliability (Demand)	18,268	$3,080	1,243	1,860	642	3,745	6,826	488,281	$13.979	---	---
(3)	**Total Generation**	$55,411	$21,228	$3,060	$4,528	$1,948	$9,537	$30,765		$13.979	9.383	$0.000
(4)	MWh Sales		255,142	255,142	255,142	255,142	255,142	255,142				
(5)	MWh Energy Requirement		274,652									
(6)	kW 3 CP		123,550									
(7)	kW 12 NCP		488,281									
(8)	Unit Cost (cents/kW.h)		8.320	1.199	1.775	0.764	3.738	12.058				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	255,142	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	255,142		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	488,281	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	17,384	0	658	1,217	611	2,487	2,487	488,281	$5.093	---	---
(13)	**Total Transmission**	$17,384	$0	$658	$1,217	$611	$2,487	$2,487		$5.093	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,284	0	409	2,250	819	3,478	3,478	488,281	$7.122	---	---
(15)	Delivery -- Dist. (Customer)	5,015	0	217	468	176	861	861	25,219	---	---	$34.142
(16)	**Total Distribution**	28,298	0	626	2,718	995	4,339	4,339		$7.122	-	$34.142
(17)	**Total Transmission/Distribution**	$45,683	$0	$1,285	$3,935	$1,606	$6,825	$6,825		$12.215	-	$34.142
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.503	1.542	0.630	2.675	2.675				
	Retail											
(20)	Customer -- Field		0	$113			$113	$113	25,219	0.000	0.000	$4.475
(21)	Customer -- Head Office	2,741	0	110	102	88	299	299	25,219	0.000	0.000	$11.863
(22)	**Total Customer**	2,741	0	222	102	88	412	412	25,219	$0.000	-	$16.338
(23)	Marketing		0	114			114	114	25,219	0.000	0.000	$4.536
(24)	**Total Retail**	$2,741	$0	$337	$102	$88	$526	526	25,219	0	-	$20.874
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.354			$13.354	$13.354				
(27)	**TOTAL**	**$103,834**	**$21,228**	**$4,682**	**$8,564**	**$3,643**	**$16,889**	**$38,117**		$26.194	9.383	$55.016
(28)	**Unit Cost (cents/kW.h)**		**8.320**	**1.835**	**3.357**	**1.428**	**6.619**	**14.940**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$63,282	$30,886	$3,040	$4,546	$2,225	$9,811	$40,697	438,585	---	9.279	---
(2)	Reliability (Demand)	23,482	$3,959	1,563	2,391	826	4,779	8,739	694,524	$12.583	---	---
(3)	**Total Generation**	$86,765	$34,846	$4,603	$6,937	$3,051	$14,591	$49,436		$12.583	9.279	$0.000
(4)	MWh Sales		438,585	438,585	438,585	438,585	438,585	438,585				
(5)	MWh Energy Requirement		467,931									
(6)	kW 3 CP		158,818									
(7)	kW 12 NCP		694,524									
(8)	Unit Cost (cents/kW.h)		7.945	1.050	1.582	0.696	3.327	11.272				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	438,585	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	438,585		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	694,524	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	22,347	0	839	1,565	786	3,189	3,189	694,524	$4.592	---	---
(13)	**Total Transmission**	$22,347	$0	$839	$1,565	$786	$3,189	$3,189		$4.592	-	$0.000
(14)	Delivery -- Dist. (Demand)	26,004	0	489	2,511	914	3,915	3,915	694,524	$5.637	---	---
(15)	Delivery -- Dist. (Customer)	432	0	15	41	15	70	70	2,105	---	---	$33.432
(16)	**Total Distribution**	26,437	0	504	2,552	930	3,985	3,985		$5.637	-	$33.432
(17)	**Total Transmission/Distribution**	$48,783	$0	$1,343	$4,116	$1,715	$7,174	$7,174		$10.229	-	$33.432
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.306	0.939	0.391	1.636	1.636				
	Retail											
(20)	Customer -- Field		0	$52			$52	$52	2,105	0.000	0.000	$24.682
(21)	Customer -- Head Office	4,151	0	-93	101	148	155	155	2,105	0.000	0.000	$73.781
(22)	**Total Customer**	4,151	0	-41	101	148	207	207	2,105	$0.000	-	$98.463
(23)	Marketing		0	87			87	87	2,105	0.000	0.000	$41.218
(24)	**Total Retail**	$4,151	$0	$46	$101	$148	$294	294	2,105	0	-	$139.681
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$21.657			$21.657	$21.657				
(27)	**TOTAL**	**$139,699**	**$34,846**	**$5,992**	**$11,154**	**$4,914**	**$22,059**	**$56,905**		$22.812	9.279	$173.113
(28)	**Unit Cost (cents/kW.h)**		**7.945**	**1.366**	**2.543**	**1.120**	**5.030**	**12.975**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$97,669	$47,658	$4,692	$7,016	$3,434	$15,142	$62,800	697,603	---	9.002	---
(2)	Reliability (Demand)	36,450	$6,146	2,426	-7,454	1,282	-3,746	2,400	1,151,424	$2.084	---	---
(3)	**Total Generation**	$134,119	$53,804	$7,118	-$438	$4,716	$11,396	$65,200		$2.084	9.002	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.713	1.020	-0.063	0.676	1.634	9.346				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	34,688	0	1,302	2,429	1,220	4,950	4,950	1,151,424	$4.299	---	---
(13)	**Total Transmission**	$34,688	$0	$1,302	$2,429	$1,220	$4,950	$4,950		$4.299	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,218	0	301	1,080	394	1,775	1,775	1,151,424	$1.541	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	434	---	---	$34.864
(16)	**Total Distribution**	11,313	0	304	1,089	398	1,790	1,789.93		$1.541	-	$34.864
(17)	**Total Transmission/Distribution**	$46,001	$0	$1,606	$3,517	$1,617	$6,740	$6,740		$5.840	-	$34.864
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.230	0.504	0.232	0.966	0.966				
	Retail											
(20)	Customer -- Field		0	$49			$49	$49	434	0.000	0.000	$113.706
(21)	Customer -- Head Office	4,120	0	311	97	148	555	555	434	0.000	0.000	$1,279.754
(22)	**Total Customer**	4,120	0	360	97	148	605	605	434	$0.000	-	$1,393.460
(23)	Marketing		0	90			90	90	434	0.000	0.000	$207.863
(24)	**Total Retail**	$4,120	$0	$450	$97	$148	$695	695	434	0	-	$1,601.323
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,037.413			$1,037.413	$1,037.413				
(27)	**TOTAL**	**$184,239**	**$53,804**	**$9,174**	**$3,177**	**$6,480**	**$18,832**	**$72,635**		$7.924	9.002	$1,636.187
(28)	**Unit Cost (cents/kW.h)**		**7.713**	**1.315**	**0.455**	**0.929**	**2.699**	**10.412**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : PHP

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$112,248	$54,682	$5,393	$8,063	$3,947	$17,403	$72,085	810,547	---	8.893	---
(2)	Reliability (Demand)	30,048	$5,067	$2,000	-3,054	1,056	2	5,069	2,205,388	$2.298	---	---
(3)	**Total Generation**	$142,296	$59,748	$7,393	$5,009	$5,003	$17,406	$77,154		$2.298	8.893	$0.000
(4)	MWh Sales		810,547	810,547	810,547	810,547	810,547	810,547				
(5)	MWh Energy Requirement		829,996									
(6)	kW 3 CP		203,227									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		7.371	0.912	0.618	0.617	2.147	9.519				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	810,547	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	810,547		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	28,596	0	1,074	2,002	1,005	4,081	4,081	2,205,388	$1.850	---	---
(13)	**Total Transmission**	$28,596	$0	$1,074	$2,002	$1,005	$4,081	$4,081		$1.850	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12	---	---	$25.375
(16)	**Total Distribution**	2	0	0	0	0	0	0		$0.000	-	$25.375
(17)	**Total Transmission/Distribution**	$28,598	$0	$1,074	$2,002	$1,005	$4,081	$4,081		$1.850	-	$25.375
(18)	kW.h Sold		0	810,547	810,547	810,547	810,547	810,547				
(19)	Unit Cost (cents/kW.h)		NA	0.132	0.247	0.124	0.504	0.504				
	Retail											
(20)	Customer -- Field		0	$42			$42	$42	12	0.000	0.000	$3,468.415
(21)	Customer -- Head Office	0	0	-2	0	0	-2	-2	12	0.000	0.000	-$176.795
(22)	**Total Customer**	0	0	39	0	0	39	39	12	$0.000	-	$3,291.620
(23)	Marketing		0	79			79	79	12	0.000	0.000	$6,542.646
(24)	**Total Retail**	$0	$0	$118	$0	$0	$118	118	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$9,832.726			$9,832.726	$9,832.726				
(27)	**TOTAL**	**$170,894**	**$59,748**	**$8,585**	**$7,012**	**$6,009**	**$21,605**	**$81,353**		$4.148	8.893	$25.375
(28)	**Unit Cost (cents/kW.h)**		**7.371**	**1.059**	**0.865**	**0.741**	**2.665**	**10.037**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,385	$8,354	$836	$1,249	$611	$2,696	$11,050	124,528	---	8.874	---
(2)	Reliability (Demand)	13,888	$2,342	924	1,414	488	2,827	5,169	288,787	$17.897	---	---
(3)	**Total Generation**	$31,273	$10,696	$1,760	$2,663	$1,100	$5,523	$16,219		$17.897	8.874	$0.000
(4)	MWh Sales		124,528	124,528	124,528	124,528	124,528	124,528				
(5)	MWh Energy Requirement		128,550									
(6)	kW 3 CP		93,931									
(7)	kW 12 NCP		288,787									
(8)	Unit Cost (cents/kW.h)		8.589	1.414	2.139	0.883	4.435	13.024				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,217	0	496	925	465	1,886	1,886	288,787	$6.532	---	---
(13)	**Total Transmission**	$13,217	$0	$496	$925	$465	$1,886	$1,886		$6.532	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,056	0	87	294	107	488	488	288,787	$1.689	---	---
(15)	Delivery -- Dist. (Customer)	14	0	0	1	0	2	2	60	---	---	$37.316
(16)	**Total Distribution**	3,070	0	87	295	108	490	490		$1.689	-	$37.316
(17)	**Total Transmission/Distribution**	$16,287	$0	$583	$1,221	$573	$2,376	$2,376		$8.221	-	$37.316
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.468	0.980	0.460	1.908	1.908				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	60	0.000	0.000	$20.144
(21)	Customer -- Head Office	773	0	120	18	28	166	166	60	0.000	0.000	$2,759.303
(22)	**Total Customer**	773	0	121	18	28	167	167	60	$0.000	-	$2,779.447
(23)	Marketing		0	7			7	7	60	0.000	0.000	$111.515
(24)	**Total Retail**	$773	$0	$127	$18	$28	$173	173	60	0	-	$2,890.962
(25)	Total Customers x 12 months		---	60			60	60				
(26)	Unit Cost ($/month)		---	$2,124.815			$2,124.815	$2,124.815				
(27)	**TOTAL**	**$48,333**	**$10,696**	**$2,471**	**$3,902**	**$1,700**	**$8,073**	**$18,768**		$26.118	8.874	$2,928.278
(28)	**Unit Cost (cents/kW.h)**		**8.589**	**1.984**	**3.133**	**1.365**	**6.483**	**15.072**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,262	$5,484	$541	$809	$396	$1,746	$7,230	77,000	---	9.390	---
(2)	Reliability (Demand)	4,660	$786	310	475	164	949	1,734	206,936	$8.381	---	---
(3)	**Total Generation**	$15,922	$6,270	$851	$1,284	$560	$2,695	$8,965		$8.381	9.390	$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,275									
(6)	kW 3 CP		31,520									
(7)	kW 12 NCP		206,936									
(8)	Unit Cost (cents/kW.h)		8.143	1.106	1.667	0.727	3.500	11.643				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	77,000	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	77,000		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	206,936	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	4,435	0	167	311	156	633	633	206,936	$3.059	---	---
(13)	**Total Transmission**	$4,435	$0	$167	$311	$156	$633	$633		$3.059	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,462	0	967	6,578	1,598	9,144	9,144	206,936	$44.189	---	---
(15)	Delivery -- Dist. (Customer)	11,572	0	849	1,050	407	2,306	2,306	118,832	---	---	$19.408
(16)	**Total Distribution**	57,034	0	1,817	7,628	2,005	11,451	11,451		$44.189	-	$19.408
(17)	**Total Transmission/Distribution**	$61,469	$0	$1,983	$7,939	$2,161	$12,083	$12,083		$47.248	-	$19.408
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.576	10.310	2.807	15.693	15.693				
	Retail											
(20)	Customer -- Field		0	$472			$472	$472	118,832	0.000	0.000	$3.974
(21)	Customer -- Head Office	1,498	0	-250	133	54	-63	-63	118,832	0.000	0.000	-$0.534
(22)	**Total Customer**	1,498	0	222	133	54	409	409	118,832	$0.000	-	$3.440
(23)	Marketing		0	446			446	446	118,832	0.000	0.000	$3.751
(24)	**Total Retail**	$1,498	$0	$668	$133	$54	$855	855	118,832	0	-	$7.191
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.622			$5.622	$5.622				
(27)	**TOTAL**	**$78,889**	**$6,270**	**$3,503**	**$9,355**	**$2,775**	**$15,633**	**$21,903**		$55.629	9.390	$26.599
(28)	**Unit Cost (cents/kW.h)**		**8.143**	**4.549**	**12.150**	**3.604**	**20.302**	**28.445**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	COSTS (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,528,710	$740,938.095	$74,223	$109,815	$53,749	$237,787	$978,725	10,548,590	---	9.278	---
(2)	Reliability (Demand)	1,002,060	$168,962.518	67,300	84,759	35,232	187,291	356,254	22,327,201	$15.956	---	---
(3)	**Total Generation**	$2,530,770	$909,900.613	$141,523	$194,573	$88,982	$425,078	$1,334,979		$15.956	9.278	$0.000
(4)	MWh Sales		10,548,590	10,548,590	10,548,590	10,548,590	10,548,590	10,548,590				
(5)	MWh Energy Requirement		11,303,785									
(6)	kW 3 CP		9,225,751									
(7)	kW 12 NCP		22,327,201									
(8)	Unit Cost (cents/kW.h)		8.626	1.342	1.845	0.844	4.030	12.656				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	10,548,590	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,548,590		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,327,201	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	953,610	0	35,933	66,764	33,529	136,226	136,226	22,327,201	$6.101	---	---
(13)	**Total Transmission**	$953,610	$0	$35,933	$66,764	$33,529	$136,226	$136,226		$6.101	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,091,895	0	19,536	107,674	38,391	165,601	165,601	22,327,201	$7.417	---	---
(15)	Delivery -- Dist. (Customer)	779,848	0	48,149	71,505	27,419	147,073	147,073	6,478,208	---	---	$22.703
(16)	**Total Distribution**	1,871,743	0	67,684	179,179	65,810	312,673	312,673		$7.417	-	$22.703
(17)	**Total Transmission/Distribution**	$2,825,354	$0	$103,617	$245,942	$99,339	$448,899	$448,899		$13.518	-	$22.703
(18)	kW.h Sold		---	10,548,590	10,548,590	10,548,590	10,548,590	10,548,590				
(19)	Unit Cost (cents/kW.h)		---	0.982	2.332	0.942	4.256	4.256				
	Retail											
(20)	Customer -- Field		0	$6,321	0	0	$6,321	$6,321	6,478,208	0.000	0.000	$0.976
(21)	Customer -- Head Office	206,880	0	3,144	11,432	7,274	21,850	21,850	6,478,208	0.000	0.000	$3.373
(22)	**Total Customer**	206,880	0	9,465	11,432	7,274	28,172	28,172	6,478,208	$0.000	-	$4.349
(23)	Marketing		0	13,257	0	0	13,257	13,257	6,478,208	0.000	0.000	$2.046
(24)	**Total Retail**	$206,880	$0	$22,722	$11,432	$7,274	$41,428	41,428	6,478,208	0	-	$6.395
(25)	Total Customers x 12 months		---	6,478,208			6,478,208	6,478,208				
(26)	Unit Cost ($/month)		---	$3.508			$3.508	$3.508				
(27)	**TOTAL**	**$5,563,003**	**$909,900.613**	**$267,863**	**$451,948**	**$195,595**	**$915,406**	**$1,825,306**		$29.474	9.278	$29.098
(28)	**Unit Cost (cents/kW.h)**		**8.626**	**2.539**	**4.284**	**1.854**	**8.678**	**17.304**				

EXHIBIT 6A

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND**												
(2)													
(3)	SUBSTATIONS	$2,078	$1,372	$75	$401	$51	$44	$57	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	13,607	9,171	508	2,664	239	297	352	194	0	57	125	P-1
(5)	OVERHEAD LINES Storm Expense	9,071	6,114	338	1,776	160	198	234	129	0	38	83	P-1
(6)	UNDERGROUND LINES	234	157	9	46	4	5	6	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	814	0	0	0	0	0	0	0	0	0	814	DIRECT
(11)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)													
(13)	**TOTAL DEMAND**	25,805	16,815	930	4,887	454	545	649	374	0	108	1,044	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	40,716	36,883	2,070	848	1	159	8	1	0	0	747	P-2
(19)	OVERHEAD LINES Storm Expense	15,675	14,199	797	326	0	61	3	0	0	0	288	P-2
(20)	UNDERGROUND LINES	581	526	30	12	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,672	1,405	89	141	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	58,644	53,013	2,986	1,328	2	249	17	3	0	1	1,045	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,815	7,310	927	808	32	117	52	49	42	1	477	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,815	7,310	927	808	32	117	52	49	42	1	477	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,078	1,372	75	401	51	44	57	48	0	12	19	P-3
(38)	OVERHEAD LINES	79,070	66,368	3,713	5,615	400	715	597	325	0	95	1,243	P-1
(39)	UNDERGROUND LINES	814	683	38	58	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,487	8,715	1,016	949	33	145	59	51	42	1	477	P-6
(42)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43)	STREET LIGHTING	814	0	0	0	0	0	0	0	0	0	814	DIRECT
(44)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)													
(46)	**TOTAL DISTRIBUTION**	**$94,264**	**$77,138**	**$4,843**	**$7,022**	**$488**	**$912**	**$718**	**$426**	**$42**	**$110**	**$2,566**	

EXHIBIT 6B

NOVA SCOTIA POWER INC.

ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) METER READING	(4) WIRING INSPECTION
(1) DOMESTIC	$7,310	$1,959	$5,351
(2) SMALL GENERAL	927	132	795
(3) GENERAL	808	154	654
(4) GENERAL LARGE	32	11	22
(5) SMALL INDUSTRIAL	117	21	97
(6) MEDIUM INDUSTRIAL	52	16	37
(7) LARGE INDUSTRIAL	49	16	33
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	477	0	477
(11) TOTAL	$9,815	$2,323	$7,492
ALLOCATION FACTOR		C-6	C-8

EXHIBIT 6C

NOVA SCOTIA POWER INC.

ALLOCATION OF CREDIT SERVICES EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,171	$0	$4,171	$0	$4,171
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	69	69	0	69
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,171	$795	$4,965.9	$0	$4,965.92
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	$21,139	$13,580	$693	$3,762	$429	$385	$495	$769	$634	$293	$98	D-3A
(5)	HYDRO PRODUCTION	7,306	4,693	240	1,300	148	133	171	266	219	101	34	D-3A
(6)	WIND PRODUCTION	5,859	3,764	192	1,043	119	107	137	213	176	81	27	D-3A
(7)	LM6000 PRODUCTION	3,092	1,986	101	550	63	56	72	112	93	43	14	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,269	815	42	226	26	23	30	46	38	18	6	D-3A
(9)	GENERATION BATTERIES	3,779	2,428	124	673	77	69	89	137	113	52	18	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,397	897	46	249	28	25	33	51	42	19	6	D-3A
(11)	GENERAL PROPERTY	7,821	5,024	256	1,392	159	143	183	284	235	108	36	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	51,662	33,188	1,694	9,194	1,048	942	1,211	1,879	1,549	716	240	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separ	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV	25,397	16,316	833	4,520	515	463	595	924	762	352	118	D-3A
(21)	GENERAL PROPERTY	10,436	6,704	342	1,857	212	190	245	380	313	145	49	P-8B
(22)	TOTAL - EHV	35,833	23,020	1,175	6,377	727	653	840	1,303	1,075	497	167	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	35,833	23,020	1,175	6,377	727	653	840	1,303	1,075	497	167	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,580	1,080	60	311	19	35	39	17	0	5	15	P-9
(29)	DISTRIBUTION - Other	700	479	27	138	8	15	17	7	0	2	7	P-9
(30)	DISTRIBUTION - Substations	8,860	6,056	336	1,745	107	195	218	94	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,873	4,014	223	1,157	71	129	144	62	0	17	55	P-9
(32)	DISTRIBUTION - OH Lines	6,911	4,724	262	1,361	84	152	170	73	0	20	64	P-9
(33)	DISTRIBUTION - UG Lines	724	495	27	143	9	16	18	8	0	2	7	P-9
(34)	DISTRIBUTION - Line Transformers	27,737	18,961	1,052	5,464	336	611	682	293	0	80	258	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,480	0	0	0	0	0	0	0	0	0	4,480	Direct
(38)	GENERAL PROPERTY	15,531	10,617	589	3,059	188	342	382	164	0	45	145	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	72,396	46,426	2,575	13,378	822	1,497	1,671	718	0	195	5,113	
(41)													
(42)	**TOTAL DEMAND**	**159,891**	**102,635**	**5,445**	**28,949**	**2,596**	**3,092**	**3,721**	**3,900**	**2,624**	**1,408**	**5,520**	

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	25,575	12,772	865	5,415	852	621	1,059	1,634	1,878	291	188	E-1A
(5)	HYDRO PRODUCTION	8,839	4,414	299	1,872	294	215	366	565	649	101	65	E-1A
(6)	WIND PRODUCTION	7,089	3,540	240	1,501	236	172	293	453	521	81	52	E-1A
(7)	LM6000 PRODUCTION	3,740	1,868	127	792	125	91	155	239	275	43	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,536	767	52	325	51	37	64	98	113	17	11	E-1A
(9)	GENERATION BATTERIES	4,572	2,283	155	968	152	111	189	292	336	52	34	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,690	844	57	358	56	41	70	108	124	19	12	E-1A
(11)	GENERAL PROPERTY	9,462	4,725	320	2,004	315	230	392	605	695	108	70	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	62,503	31,212	2,114	13,235	2,082	1,519	2,587	3,993	4,589	711	460	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22)	TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	0	0	0	0	0	0	0	0	0	0	0	
(25)													
(26)	**TOTAL ENERGY**	**62,503**	**31,212**	**2,114**	**13,235**	**2,082**	**1,519**	**2,587**	**3,993**	**4,589**	**711**	**460**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,416	1,263	72	49	0	9	1	0	0	0	21	P-12
(33)	DISTRIBUTION - Other	628	560	32	22	0	4	0	0	0	0	9	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	14,602	13,031	742	508	1	96	8	2	0	0	214	P-12
(36)	DISTRIBUTION - OH Lines	5,006	4,468	254	174	0	33	3	1	0	0	73	P-12
(37)	DISTRIBUTION - UG Lines	2,161	1,929	110	75	0	14	1	0	0	0	32	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,053	3,617	206	141	0	27	2	1	0	0	59	P-12
(40)	DISTRIBUTION -Meters	7,940	7,085	403	276	1	52	5	1	0	0	116	P-12
(41)	GENERAL PROPERTY	10,503	9,373	533	365	1	69	6	1	0	0	154	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	46,308	41,326	2,352	1,611	3	305	27	6	0	1	678	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,578	317	217	0	41	4	1	0	0	91	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,578	317	217	0	41	4	1	0	0	91	
(50)													
(51)	**TOTAL CUSTOMER**	**52,559**	**46,904**	**2,669**	**1,829**	**4**	**346**	**30**	**7**	**0**	**1**	**769**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$274,952**	**$180,751**	**$10,228**	**$44,012**	**$4,682**	**$4,957**	**$6,339**	**$7,900**	**$7,213**	**$2,120**	**$6,750**	

EXHIBIT 6E

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	REVENUE TO COST RATIOS			STORM COSTS												STORM REVENUE		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
				DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	609,392	594,551	0.976	6,114	14,199	20,314	0	-	0	165	-	165	12,205	8,274	20,479	11,908	8,072	19,980
(2) SMALL GENERAL	35,331	36,774	1.041	338	797	1,135	0	-	0	8	-	8	682	462	1,144	710	481	1,191
(3) GENERAL	150,327	157,948	1.051	1,776	326	2,103	0	-	0	46	-	46	1,280	868	2,148	1,345	912	2,257
(4) GENERAL LARGE	17,265	18,178	1.053	160	0	160	0	-	0	5	-	5	98	67	165	104	70	174
(5) SMALL INDUSTRIAL	16,889	17,746	1.051	198	61	259	0	-	0	5	-	5	157	107	264	165	112	277
(6) MEDIUM INDUSTRIAL	22,059	23,218	1.053	234	3	237	0	-	0	6	-	6	145	98	243	153	104	256
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	18,832	19,955	1.060				0	-	0	9	-	9	6	4	9	6	4	10
(9) DISTR. CUSTOMERS	1,790	10,526	5.881	129	0	130							77	52	130	454	308	762
(10) PHP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,073	8,486	1.051	38	0	38	0	-	0	4	-	4	25	17	42	26	18	44
(12) UNMETERED	15,633	15,666	1.002	83	288	371	0	-	0	1	-	1	222	150	372	222	151	373
(13) SUB-TOTAL	893,801	892,523	0.999	9,071	15,675	24,747	0	-	0	250	-	250	14,898	10,099	24,997	15,093	10,232	25,325
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	0	1	1	0	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	1	1	2	1	1	2
(21) TOTAL	NA	NA	NA	NA	NA	24,748	NA	NA	0	NA	NA	251	14,899	10,100	24,999	15,094	10,232.6	25,327

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

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

		(1)
		REVENUE
(1)	**ELECTRIC REVENUE**	
(2)	**FULLY ALLOCATED RATE CLASSES (ATL)**	
(3)	DOMESTIC	$1,055,470
(4)	SMALL GENERAL	68,319
(5)	GENERAL	352,543
(6)	LARGE GENERAL	47,577
(7)	SMALL INDUSTRIAL	39,785
(8)	MEDIUM INDUSTRIAL	59,394
(9)	LARGE INDUSTRIAL	75,813
(10)	PHP	84,913
(11)	MUNICIPAL	19,590
(12)	UNMETERED	21,903
(13)	SUB-TOTAL	**1,825,306.2**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(16)	GEN.REPL./LOAD FOLL	
(17)	ELIADC	
(18)	BUTU	
(19)	SPILL	
(20)	REAL TIME PRICING	
(21)	OATT	
(22)	EBS	
(23)	RTT	
(24)	SGR	
(25)	TOTAL	**37,511**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,862,817**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMO	3,494
(31)	NSF	159
(32)	RETAIL SALES	1,491
(33)	WIRING INSPECTIONS	7,253
(34)	POLE SERVICES	16,364
(35)	STEAM AND ASH SALES	5,018
(36)	AMI OPT OUT CHARGE	0
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,017.7**
(39)	**TOTAL REVENUE**	**1,906,835**
(40)	**TOTAL OPERATING EXPENSES**	**$1,706,121**
(41)	RETAINED EARNINGS	$200,714

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,300,060	1,623,412	90,685	461,184	0	52,023	50,627	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.58%	3.94%	20.05%	0.00%	2.26%	2.20%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,545,288	1,682,493	92,758	493,488	63,053	54,754	69,766	51,053	0	14,990	22,933	
(4) % RESPONSIBILITY	100.00%	66.10%	3.64%	19.39%	2.48%	2.15%	2.74%	2.01%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,572,514	1,697,801	93,288	495,780	63,129	55,022	69,899	59,444	0	15,009	23,142	
(6) % RESPONSIBILITY		66.00%	3.63%	19.27%	2.45%	2.14%	2.72%	2.31%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-4
(13) MW.h GEN. & PURCH.	11,303,785	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	829,996	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,303,785	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	829,996	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1B
(17) AVERAGE CUSTOMERS	539,851	488,926	27,443	11,240	20	2,102	175	36	1	5	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2)	% RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3)	REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4)	% RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5)	% RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6)	SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7)	WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8)	WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9)	RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10)	NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11)	% RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12)	REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13)	% RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14)	% RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15)	CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16)	% RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17)	CUSTOMER PRIMARY	539,842	488,926	27,443	11,240	20	2,102	175	28	0	5	9,903	
(18)	% RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19)	NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20)	% RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21)	REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22)	% RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23)	% RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24)	AVERAGE CUSTOMERS ADJ SEASONAL	527,771	476,846	27,443	11,240	20	2,102	175	36	1	5	9,903	
(25)	% RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26)	NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27)	% RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28)	REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29)	% RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30)	% RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31)	WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$230,632	$155,449	$8,604	$45,159	$4,056	$5,035	$5,960	$3,284	$0	$964	$2,119	
(2) % RESPONSIBILITY	100.00%	67.40%	3.73%	19.58%	1.76%	2.18%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3) POLE&WIRE INV.-CUST.	$403,961	$365,927	$20,539	$8,412	$9	$1,573	$75	$12	$0	$2	$7,411	
(4) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$414,579	$276,865	$15,278	$80,627	$8,574	$8,972	$10,962	$7,490	$0	$2,038	$3,774	
(6) % RESPONSIBILITY	100.00%	66.78%	3.69%	19.45%	2.07%	2.16%	2.64%	1.81%	0.00%	0.49%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$403,961	$365,927	$20,539	$8,412	$9	$1,573	$75	$12	$0	$2	$7,411	
(8) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9) SUBST. INVEST.-DMD.	$183,948	$121,417	$6,673	$35,468	$4,517	$3,936	$5,002	$4,206	$0	$1,074	$1,655	
(10) % RESPONSIBILITY	100.00%	66.01%	3.63%	19.28%	2.46%	2.14%	2.72%	2.29%	0.00%	0.58%	0.90%	P-5
(11) METER INVEST.-CUST	$70,426	$59,176	$3,758	$5,957	$34	$1,161	$265	$64	$2	$9	$0	
(12) % RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.01%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$847,281	$544,308	$27,787	$150,786	$17,188	$15,446	$19,855	$30,820	$25,407	$11,743	$3,941	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$820,016	$526,793	$26,893	$145,934	$16,635	$14,949	$19,216	$29,828	$24,589	$11,365	$3,814	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-8B
(19) DEMAND - DIST. PLANT	$889,606	$608,127	$33,734	$175,236	$10,761	$19,612	$21,887	$9,401	$0	$2,558	$8,289	
(20) % RESPONSIBILITY	100.00%	68.36%	3.79%	19.70%	1.21%	2.20%	2.46%	1.06%	0.00%	0.29%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,025,082	$511,896	$34,670	$217,055	$34,151	$24,907	$42,434	$65,492	$75,268	$11,658	$7,552	
(24) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$625,372	$558,091	$31,761	$21,759	$45	$4,115	$358	$79	$2	$12	$9,151	
(30) % RESPONSIBILITY	100.00%	89.24%	5.08%	3.48%	0.01%	0.66%	0.06%	0.01%	0.00%	0.00%	1.46%	P-12
(31) CUSTOMER - RETAIL PLANT	$625,372	$558,091	$31,761	$21,759	$45	$4,115	$358	$79	$2	$12	$9,151	
(32) % RESPONSIBILITY	100.00%	89.24%	5.08%	3.48%	0.01%	0.66%	0.06%	0.01%	0.00%	0.00%	1.46%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,002,060	$643,741	$32,863	$178,332	$20,328	$18,268	$23,482	$36,450	$30,048	$13,888	$4,660	
(34) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.48%	3.29%	17.86%	2.04%	1.83%	2.35%	3.65%	2.64%	1.39%	0.47%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$953,610	$612,616	$31,274	$169,709	$19,345	$17,384	$22,347	$34,688	$28,596	$13,217	$4,435	
(38) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,056,684	$721,923	$40,045	$208,048	$12,855	$23,284	$26,004	$11,218	$0	$3,056	$10,251	
(40) % RESPONSIBILITY	100.00%	68.32%	3.79%	19.69%	1.22%	2.20%	2.46%	1.06%	0.00%	0.29%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,528,710	$763,393	$51,703	$323,695	$50,929	$37,144	$63,282	$97,669	$112,248	$17,385	$11,262	
(44) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-17

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$779,848	$696,528	$39,613	$26,523	$54	$5,015	$432	$95	$2	$14	$11,572	
(6) % RESPONSIBILITY	100.00%	89.32%	5.08%	3.40%	0.01%	0.64%	0.06%	0.01%	0.00%	0.00%	1.48%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,885	$159,476	$8,543	$19,653	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,498	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	114,551	77,900	4,320	22,532	1,632	2,518	2,877	1,322	0	388	1,062	
(10) % RESPONSIBILITY	100.0%	68.0%	3.8%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	284,836	258,009	14,482	5,931	7	1,109	61	10	0	2	5,226	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$49,818	$32,004	$1,634	$8,866	$1,011	$908	$1,167	$1,812	$1,494	$690	$232	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$258	$165	$8	$46	$5	$5	$6	$9	$8	$4	$1	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$25,805	$16,815	$930	$4,887	$454	$545	$649	$374	$0	$108	$1,044	
(20) % RESPONSIBILITY	100.00%	65.16%	3.60%	18.94%	1.76%	2.11%	2.51%	1.45%	0.00%	0.42%	4.04%	O-3
(21) ENG. - OPER.EXP. - GEN.	$60,272	$30,098	$2,038	$12,762	$2,008	$1,464	$2,495	$3,851	$4,426	$685	$444	
(22) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$58,644	$53,013	$2,986	$1,328	$2	$249	$17	$3	$0	$1	$1,045	
(28) % RESPONSIBILITY	100.00%	90.40%	5.09%	2.26%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.78%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,158	$23,157	$2,000	$3,210	$379	$443	$434	$614	$104	$153	$665	
(30) % RESPONSIBILITY	100.00%	74.32%	6.42%	10.30%	1.22%	1.42%	1.39%	1.97%	0.33%	0.49%	2.13%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$323,182	$207,521	$10,626	$57,648	$6,543	$5,908	$7,559	$11,733	$9,673	$4,471	$1,500	
(32) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.82%	3.32%	18.01%	2.04%	1.85%	2.36%	3.66%	2.08%	1.40%	0.47%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$67,153	$43,120	$2,208	$11,979	$1,360	$1,228	$1,571	$2,438	$2,010	$929	$312	
(36) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$133,567	$86,613	$4,806	$25,023	$1,690	$2,798	$3,160	$1,453	$0	$402	$7,622	
(38) % RESPONSIBILITY	100.00%	64.85%	3.60%	18.73%	1.27%	2.10%	2.37%	1.09%	0.00%	0.30%	5.71%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$931,202	$463,400	$31,537	$197,792	$31,203	$22,786	$38,731	$59,766	$68,597	$10,509	$6,880	
(40) % RESPONSIBILITY	100.00%	49.76%	3.39%	21.24%	3.35%	2.45%	4.16%	6.42%	7.37%	1.13%	0.74%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	TOT. EXP. -CUST. (DIST.)	$130,369	$116,945	$6,634	$3,888	$7	$727	$58	$12	$0	$2	$2,095	
(2)	% RESPONSIBILITY	100.00%	89.70%	5.09%	2.98%	0.01%	0.56%	0.04%	0.01%	0.00%	0.00%	1.61%	O-13
(3)	TOT. EXP. -CUST. (RETAIL)	$42,620	$32,868	$2,541	$3,914	$432	$546	$534	$711	$104	$171	$798	
(4)	% RESPONSIBILITY	100.00%	77.12%	5.96%	9.18%	1.01%	1.28%	1.25%	1.67%	0.24%	0.40%	1.87%	O-14
(5)	CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6)	METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7)	CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8)	SECONDARY CUST. REVENUE	$460,647	$0	$68,319	$352,543	$0	$39,785	$0	$0	$0	$0	$0	
(9)	% RESPONSIBILITY	100.00%	0.00%	14.83%	76.53%	0.00%	8.64%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10)	REVENUE	$460,647	$0	$68,319	$352,543		$39,785	$0	$0	$0	$0	$0	
(11)	% ADVOCACY EXPENSE	100.00%	48.59%	7.62%	39.34%	0.00%	4.44%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12)	LATE PAYMENT CHARGE												
(13)	% RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14)	CONNECTION CHARGES AND METER REMOVAL												
(15)	% RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16)	NSF												
(17)	% RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18)	RETAIL SALES												
(19)	% RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

EXHIBIT 8C
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NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1)	LABOUR O&M excluding HR, IT, PR, OTHER and direct	198,999	85,196	23,578	57,131	33,094	-	
(2)	% RESPONSIBILITY	100.00%	42.81%	11.85%	28.71%	16.63%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,705,230	1,269,144	122,344	286,602	27,140	-	
(4)	% RESPONSIBILITY	100.00%	74.43%	7.17%	16.81%	1.59%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	4,939,197	2,235,761	905,915	1,754,537	42,983		
(6)	% RESPONSIBILITY	100.00%	45.3%	18.3%	35.5%	0.9%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,843,177	2,235,761	380,484	183,948	$42,983.28		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.6%	13.4%	6.5%	1.5%	0.0%	
(10)	INSURANCE PREMIUM	9,648	7,587	1,291	624	146	-	
(11)	COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12)	SUBTOAL	11,405	8,026	1,730	1,064	585	-	
(13)	% RESPONSIBILITY	100.00%	70.37%	15.17%	9.32%	5.13%	0.00%	**F - 4**
(14)	PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		**F - 5**

		O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY FUNCTIONAL AREAS				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	67,440	19,013	86,453.2	0.780	86,453	0	0	0	86,453	67,440	0	0	0	67,440
(18)	TRANSMISSION	20,993	1,911	22,904.4	0.917	0	22,904	0	0	22,904	0	20,993	0	0	20,993
(19)	DISTRIBUTION	53,607	6,584	60,191.2	0.891	0	0	60,191	0	60,191	0	0	53,607	0	53,607
(20)	RETAIL	31,101	-3,925	27,175.7	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21)	SUBTOTAL	173,140.9	23,584	196,724.51	0.880	86,453	22,904	60,191	27,176	196,724.5	67,440	20,993	53,607	31,101	173,140.9
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,172	491	1,663.6	0.705	1,238	119	280	26	1,663.6	873	84	197	19	1,172
(24)	CORP. SECRETARY	0	11,405	11,405.2	-	8,026	1,730	1,064	585	11,405.2	0	0	0	0	0
(25)	LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,753	362	848	80	5,043.0	1,400	135	316	30	1,882
(26)	EXTERNAL RELATIONS & ENVIRONMENT	819	948	1,766.6	0.463	764	230	529	244	1,766.6	354	107	245	113	819
(27)	REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,912	666	1,561	148	9,287.4	1,703	164	385	36	2,289
(28)	FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,132	657	1,453	109	7,350.5	2,744	351	777	58	3,930
(29)	PROCUREMENT	7,399	4,885	12,283.6	0.602	3,071	3,071	3,071	3,071	12,283.6	1,850	1,850	1,850	1,850	7,399
(30)	IT	19,233	26,816	46,048.8	0.418	19,715	5,456	13,220	7,658	46,048.8	8,234	2,279	5,522	3,198	19,233
(31)	HUMAN RESOURCES	5,162	3,838	9,000.2	0.574	3,853	1,066	2,584	1,497	9,000.2	2,210	612	1,482	858	5,162
(32)	TOTAL	41,885	61,964	103,848.8	0.403	52,464	13,358	24,608	13,418	103,848.8	19,368	5,581	10,773	6,163	41,885
(33)	GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34)	OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,158	874	2,118	1,227	7,377.5	6,276	1,737	4,209	2,438	14,660
(35)	SUBTOTAL OVERHEAD	65,731	57,405	123,136.0	3.162	67,532	14,232	26,726	14,645	123,136.0	34,831	7,318	14,982	8,601	65,731
(36)	GRAND TOTAL	238,872.2	80,988	319,860.462	4.042	153,986	37,137	86,918	41,821	319,860.5	102,270	28,312	68,589	39,702	238,872

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,993	53,607	0	0	
(38)		100%	0%	28%	72%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,370,205	0	820,016	1,550,189	0	0	
(39)		100%	0%	35%	65%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	144,056	56,475	106,762	0	0	
(40)	% RESPONSIBILITY	100%	47%	18%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	64.2%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.3%
(3) GENERAL	2,219,406	7.8%	2,393,511	470,705	82.7%	389,273	11.1%	432,607	63.16%	1,206,116	17.8%
(4) GENERAL LARGE	358,568	5.0%	376,587	62,748	70.3%	44,117	6.8%	47,132	91.21%	137,482	2.0%
(5) SMALL INDUSTRIAL	255,142	7.7%	274,652	51,659	70.4%	36,368	14.0%	41,444	75.65%	123,550	1.8%
(6) MEDIUM INDUSTRIAL	438,585	6.7%	467,931	69,240	81.6%	56,500	10.9%	62,638	85.28%	158,818	2.3%
(7) LARGE INDUSTRIAL	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.6%
(8) PHP	810,547	2.4%	829,996	199,370	32.6%	65,000	4.3%	67,790	139.77%	203,227	3.00%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	10,548,590	7.2%	11,303,785	2,667,050	78.6%	2,094,930	12.5%	2,356,954	54.74804%	6,777,270	100.0%
(12) SHORE POWER	1,300	4.8%	1,363	21,000	0.0%	0	N/A	0	N/A	-	
(13) GEN.REPL./LOAD FOLL.	15,043	2.4%	15,397	7,863	0.9%	67	N/A	70	N/A	2,402	
(14) ELIADC	0	N/A	0	0	N/A	0	N/A	0	N/A	-	
(15) BUTU	29,948	4.1%	31,166	8,786	78.2%	6,867	9.9%	7,549	47.13%	22,647	
(16) REAL TIME PRICING	13,122	2.4%	13,432	0	N/A	0	N/A	0	N/A	0	
(17) EBS/SS	95,658	2.4%	97,924	56,647	82.8%	46,884	4.3%	48,897	22.86%	153621	
(18) SUB-TOTAL	155,071	0	159,281	94,296	2	53,819	0	56,516	1	178,670	
(19) TOTAL Bfr EXPORT	10,703,661	7.1%	11,463,067	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,703,661	7.1%	11,463,067	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(26) SUBTOTAL	216,944	4.2%	226,029	42,022	87.4%	36,748	4.2%	38,287	64.7%	106,225	
DISTRIBUTION BULK POWER SUBSTATION (>2MVA)											
(27) LARGE INDUSTRIAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
(28) MUNICIPAL	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(29) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(30) LIR	298,694	5.9%	316,227	50,776	67.4%	34,201	4.4%	35,722	95.5%	111,062	
(31) MUNICIPAL	55,511	4.2%	57,849	14,918	94.1%	14,043	4.2%	14,634	43.3%	45,013	
(32) LARGE GENERAL	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MARCH 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JULY 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR AUGUST 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 2026

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 2026

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

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

FOR THE YEAR ENDING DECEMBER 31, 2026

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1)	NON-COIN. KW SEC.	2,222,789	1,567,908	87,055	447,404	0	49,979	49,072	0	0	0	21,371
(2)	LOSSES	77,270	55,504	3,630	13,780	0	2,044	1,556	0	0	0	757
(3)	SUB-TOTAL	2,300,060	1,623,412	90,685	461,184	0	52,023	50,627	0	0	0	22,128
(4)												
(5)	NON-COIN. KW PRI. (Before bulk power substa	2,472,094	1,623,412	90,685	484,485	62,748	53,703	69,240	50,776	0	14,918	22,128
(6)	LOSSES	73,195	59,081	2,073	9,003	305	1,051	526	278	0	72	805
(7)	SUB-TOTAL	2,545,288	1,682,493	92,758	493,488	63,053	54,754	69,766	51,053	0	14,990	22,933
(8)												
(9)	NON-COIN. KW PRI. (bulk power substation)	2,553,598	1,682,493	92,758	493,488	63,053	54,754	69,766	59,363	0	14,990	22,933
(10)	LOSSES	18,916	15,308	530	2,293	77	268	133	81	0	18	209
(11)	SUB-TOTAL	2,572,514	1,697,801	93,288	495,780	63,129	55,022	69,899	59,444	0	15,009	23,142
(12)												
(13)	**NON-COIN DEMAND LOSSES**											
(14)												
(15)	NON-COIN. KW SEC.	3.48%	3.54%	4.17%	3.08%	0.00%	4.09%	3.17%	0.00%	0.00%	0.00%	3.54%
(16)												
(17)	NON-COIN. KW PRI. (Before bulk power substa	2.96%	3.64%	2.29%	1.86%	0.49%	1.96%	0.76%	0.55%	0.00%	0.49%	3.64%
(18)												
(19)	NON-COIN. KW PRI. (bulk power substation)	0.74%	0.91%	0.57%	0.46%	0.12%	0.49%	0.19%	0.14%	0.00%	0.12%	0.91%
(20)												
(21)	TOTAL		8.09%	7.03%	5.40%	0.61%	6.54%	4.12%	0.68%	0.00%	0.61%	8.09%
(22)												
(23)												
(24)	Secondary Customers		488,926	27,443	10,684		2,033	124				9,903
(25)	Primary Customers		17307.986		556	20	68	51	28			
(26)												
(27)	Demand Adj		0.40	0.40	0.40	0.40	0.40	0.40	0.40			0.40
(28)												
(29)	NON-COIN. KW SEC.	215,645	195,570	10,977	4,273	-	813	50	-	-	-	3,961
(30)	LOSSES	7,688	6,923	458	132	-	33	2	-	-	-	140
(31)	SUB-TOTAL	223,333	202,494	11,435	4,405	-	847	51	-	-	-	4,101
(32)												
(33)												
(34)	NON-COIN. KW PRI. (Before bulk power substa	223,333	202,494	11,435	4,405	-	847	51	-	-	-	4,101
(35)	LOSSES	7,879	7,369	261	82	-	17	0	-	-	-	149
(36)	SUB-TOTAL	231,212	209,863	11,696	4,487	-	863	52	-	-	-	4,251
(37)												
(38)	Share ot Total Demand											
(39)	Secondary	9.7%										
(40)	Primary'	9.1%										

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

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

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,102,546	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	65,000	30,554	10,903	[redacted]				
(2) FEBRUARY	2,058,695	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	65,000	31,787	4,016					
(3) MARCH	1,841,688	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	135,000	29,574	1,573					
(4) APRIL	1,573,866	892,737	48,142	274,016	43,724	27,298	43,691	78,525	135,000	21,281	1,956					
(5) MAY	1,351,755	690,370	41,777	248,494	41,143	32,240	49,789	87,096	135,000	15,211	2,351					
(6) JUNE	1,260,659	567,667	43,516	266,079	53,479	29,767	46,412	86,474	135,000	15,569	2,163					
(7) JULY	1,307,446	587,067	46,216	286,520	51,767	33,744	53,145	87,270	135,000	15,996	2,349					
(8) AUGUST	1,315,955	652,308	40,064	260,380	49,151	27,564	40,485	82,814	135,000	14,852	1,958					
(9) SEPTEMBER	1,262,025	539,018	43,655	286,978	52,207	28,532	50,844	97,504	135,000	15,466	2,033					
(10) OCTOBER	1,389,077	668,458	47,784	294,199	46,524	33,231	50,576	79,013	135,000	21,694	1,487					
(11) NOVEMBER	1,703,097	920,296	52,363	325,825	41,558	31,382	51,744	92,941	135,000	23,770	17,133					
(12) DECEMBER	1,899,500	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	65,000	27,793	12,711					
(13) TOT. SUMMED DMD.	19,066,311	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	1,410,000	263,546	60,630					
(14) 3 C/P DEMANDS	6,060,741	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	195,000	90,134	27,629					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,635

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 212,880

C/P INTERRUPTIBLE RIDER DEMANDS 66,917

C/P FIRM LARGE INDUST. DEMANDS 10,858

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

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

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



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

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

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

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

EXHIBIT 9D
PAGE 2 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY	12.51%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
(2)									
(1) (2) FEBRUARY	11.66%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
(2)									
(1) (3) MARCH	9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
(2)									
(1) (4) APRIL	8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
(2)									
(1) (5) MAY	7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
(2)									
(1) (6) JUNE	5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
(2)									
(1) (7) JULY	6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
(2)									
(1) (8) AUGUST	6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
(2)									
(1) (9) SEPTEMBER	6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
(2)									
(1) (10) OCTOBER	7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
(2)									
(1) (11) NOVEMBER	9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
(2)									
(1) (12) DECEMBER	12.72%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
(2)									
(1) **(13) ANNUAL AVE**	**9.12%**	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

EXHIBIT 9D
PAGE 3 OF 4

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

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

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

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY	8.28%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
(2)									
(1) (2) FEBRUARY	7.44%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
(2)									
(1) (3) MARCH	5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
(2)									
(1) (4) APRIL	3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
(2)									
(1) (5) MAY	2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
(2)									
(1) (6) JUNE	1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
(2)									
(1) (7) JULY	2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
(2)									
(1) (8) AUGUST	2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
(2)									
(1) (9) SEPTEMBER	2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
(2)									
(1) (10) OCTOBER	3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
(2)									
(1) (11) NOVEMBER	5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
(2)									
(1) (12) DECEMBER	8.49%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
(2)									
(1) **(13) ANNUAL AVE**	**4.89%**	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission Losses

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	(8) VARIANCE from CA IR-001 TOTAL OPER. (CA IR-001)	(9) VARIANCE	(10) % VARIANCE
(1) DOMESTIC	$435,045	$487,143	9.34	$164,147	$1,086,335	$1,055,470	97.16	$1,094,732	($8,398)	-0.8%
(2) SMALL GENERAL	22,725	33,144	9.38	10,073	$65,943	$68,319	103.60	$66,409	($466)	-0.7%
(3) GENERAL	121,970	207,850	9.37	7,944	$337,765	$352,543	104.38	$338,426	($661)	-0.2%
(4) LARGE GENERAL	12,378	32,785	9.14	419	$45,582	$47,577	104.38	$45,695	($113)	-0.2%
(5) SMALL INDUSTRIAL	12,790	23,940	9.38	1,387	$38,117	$39,785	104.38	$38,111	$6	0.0%
(6) MEDIUM INDUSTRIAL	15,843	40,697	9.28	364	$56,905	$59,394	104.38	$56,960	($55)	-0.1%
(7) LARGE INDUSTRIAL	9,125	62,800	9.00	710	$72,635	$75,813	104.38	$72,935	($299)	-0.4%
(8) PHP	9,150	72,085	NA	118	$81,353	$84,913	104.38	$81,858	($505)	-0.6%
(9) MUNICIPAL	7,543	11,050	8.87	176	$18,768	$19,590	104.38	$18,842	($74)	-0.4%
(10) UNMETERED	11,511	7,230	9.39	3,161	$21,903	$21,903	100.00	$22,087	($184)	-0.8%
(11) SUB-TOTAL	$658,080	$978,725	9.28	$188,501	$1,825,306	$1,825,306	100.00	$1,836,055	($10,749)	-0.6%
(12) DIRECT EXP./ REV					$32,392	$37,511		$32,496	($104)	-0.3%
(13) RETURN ON DIRECT EXP.					$5,119	$0		$5,111	$8	0.2%
(14) TOTAL					$1,862,817	$1,862,817	0.000	$1,873,661	($10,843.9)	-0.6%

EXHIBIT 11

NOVA SCOTIA POWER INC.

NSEB DESCISION (M12451) : COST AND RATE BASE ADJUSTMENTS

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN DOLLARS)

		2025	2026	2027	"Input Data" tab Adjustments					
					Category Label	Share	Location	Category Label	Share	Cell Location
(1)	**Operating Expenses**									
(2)	**O&M Expenses**									
(3)	Reliability Implementation (Energy Delivery) - $2,000,000;		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	25.0%	E170	OVERHEAD LINES	75.0%	E175
(4)	Communications and Public Affairs (Corporate Groups) - $2,000,000;		(2,000,000)	(2,000,000)	COMM. & PUBLIC AFFAIRS	100.0%	E136			
(5)	Grid Modernization and Customer Integration (Customer Experience and Innovation)		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	10.0%	E170	OVERHEAD LINES	90.0%	E175
(6)	Corporate Human Resources (Corporate Groups) - $2,000,000.		(2,000,000)	(2,000,000)	-- HUMAN RESOURCES	100.0%	E235			
(7)	Executive Compensation		(144,859)	(149,204)	EXECUTIVE MANAGEMENT	100.0%	E127			
(8)	**Total O&M**		(8,144,859)	(8,149,204)						
(9)	**Other**									
(10)	Regulatory Amortization		(677,610)	(677,610)	Regulatory Amort.	100.0%	K322			
(11)	Fuel Expense		(1,808,772)	(1,729,291)	ML - NS Block (BCF COSS)	100.0%	B8..M8 and B35..M37			
(12)	FAM Deferral Interest		328,135	343,365	Interest & Other Exp	100.0%	H321			
(13)	AMI opt Out		830,884	765,417	AMI OPT OUT CHARGE	100.0%	E510			
(14)	Short Term Interest		(88,881)	(191,669)	Interest & Other Exp	100.0%	H321			
(15)	Non-Reg Interest (Maritime Link)		(269,835)	-	Interest & Other Exp	100.0%	H321			
(16)	Non-Reg Depreciation (Maritime Link)		(333,949)	-	Transmission - EHV	100.0%	E291			
(17)	Income Tax		(95,151)	(216,576)	Corporate Income Tax	100.0%	K321			
(18)	Net Earnings		(583,862)	(8,277)	RETAINED EARNINGS	100.0%	E324			
(19)	**Total Other**		(2,699,042)	(1,714,642)						
(20)										
(21)	**Total Operating Expenses**		**(10,843,900)**	**(9,863,846)**						
(22)										
(23)	**Rate Base**									
(24)	Ending PP&E (Transmission)	(34,742,827)	-	-	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	100.0%	H49			

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

Line #	AVERAGE RATE BASE							RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584						543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***						***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906						369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(5)	HYDRO PLANT	644,461						603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***						***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643						10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(9)	WIND PLANT	163,575						168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***						***196***	***196***
(11)	SOLAR PLANT	1,285						1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***						***-0***	***-0***
(13)									
(14)	GAS TURBINE - OTHER PLANT	67,260						58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***						***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(18)	LM6000 PLANT	93,707						94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***						***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0						0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(22)			**Check**						
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421					***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228					***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649					***1,910,937***	***1,836,360***
(26)									
(27)	***ECEI Batteries Plant***	145,582						***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185						***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	58,575						***58,575***	***58,575***
(30)	***Generation-related Trans Assets CWIP***	0						***0***	***0***
(31)	***Subtotal***	***219,342***						***208,263***	***230,420***
(32)									
(33)	***Total Generation Plant***	***2,027,578***						***2,027,520***	***2,027,635***
(34)	***Total Generation CWIP***	***65,413***						***91,680***	***39,145***
(35)	***Total Generation***	***2,092,990***						***2,119,201***	***2,066,780***
(36)									
(37)			**T&D Adj.**				**Average RB before T&D Adj.**		
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmissio	720,524	($176,727)			**-34,743**	897,251	827,837	966,664
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related T***	***99,492***					99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***820,016***					996,743	***885,628***	***1,107,857***
(41)									
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(44)					**CWIP**	**CWIP**			
(45)			**T&D Adj.**	**Distr. CWIP**	**2025**	**2026**	**Average Distr. RB before CWIP & T&D Adj.**		
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13	9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472	398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29	-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26	22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088	854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582	443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170	122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021	801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160	119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208	143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101	73	$35,124	34,842	35,405
(57)									
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***	***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**						
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%					
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%					
(62)		$183,948	$45,422	100%					
(63)									
(64)	DISTRIBUTION	40,929						44,376	37,483
(65)	TRANSMISSION	2,906						3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964						32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211						41,591	54,831
(68)	RETAIL	42,983						46,109	39,858
(69)	NON-FUNCTIONALIZED	292,481						287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475						454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812						10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***						464,951	489,623
(73)			**Check**						
(74)	***Total Plant in Service***	4,553,219	4,757,376					***4,619,447***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921					***132,936***	***202,907***
(76)	***Total Plant***	***4,721,141***	***4,925,297***					***4,752,383***	***5,098,211***
(77)									

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE								RATE BASE 2025	RATE BASE 2026
(78)	**WORKING CAPITAL & DEFERRED CHARGES**									
(79)										
(80)	WORKING CAPITAL - CASH FUEL	0							0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574	Source: 2014 COSS						187,621	137,527
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761		84,441					294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610		28,661						
(84)	DEFERRED CHARGES - Financing	22,257		113,102					23,414	21,099
(85)	DEFERRED CHARGES - Tax	25,372							23,925	26,819
(86)	DEFERRED CHARGES - Pension	156,935							143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR an ARO average					
(88)	DEFERRED CHARGES - FAM Deferral	-5,403							-290	-10,516
(89)	DEFERRED CHARGES - Other	28,723							34,227	23,219
(90)	DEFERRED CHARGES - Other (DSM)	723							652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2							-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818			Adjustment		***Average ARO***		6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338				0	-81,338		***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430				0	-40,430		***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505				0	-16,505		***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393				0	-1,393		***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244				0	-6,244		***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52				0	-52		***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1				0	-1		***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55				0	-55		***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365							-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587							17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310							91,290	95,331
(102)	***Total***	***623,883***				0	-146,018	623,882	652,079	595,686
(103)										
(104)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedu	(142,328)	(149,707)
(105)								ARO & COR from RB Tbl	-142,329	-149,709
(106)	***Total Rate Base***	***5,345,023***						0 Var	-1.1768	-1.1768
(107)									0%	0%
(108)										
(109)	***ARO TOTAL***	***-146,018***							***-142,328***	***-149,707***
(110)										
(111)	**OPERATING EXPENSES**									
(112)										
(113)	**OFFICE OF THE PRESIDENT**									
(114)	EXECUTIVE MANAGEMENT	1,663.6	**-145**							
(115)										
(116)	CORPORATE INSURANCE	9,647.8								
(117)	CORPORATE SECRETARY	1,757.3								
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2								
(119)										
(120)	LEGAL SERVICES	5,043								
(121)										
(122)	**VP EXTERNAL RELATIONS**									
(123)	COMM. & PUBLIC AFFAIRS	1,450.6	**-2,000**							
(124)										
(125)										
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316								
(127)										

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

Line #	AVERAGE RATE BASE					RATE BASE 2025	RATE BASE 2026
(128)							
(129)	**CUSTOMER OPERATIONS:**						
(130)							
(131)	**Labour-related O&M**						
(132)	GENERATION	67,439.8		67,439.8			
(133)	TRANSMISSION	20,993.4					
(134)	DISTRIBUTION	53,606.9		74,600.3	74,600.3	0.0	
(135)	RETAIL	31,100.8					
(136)	***TOTAL FUNCTIONAL AREAS***	***173,140.88***		105,701.1	105,701.10	0.0	
(137)							
(138)	**Corporate Groups**						
(139)	(15) EXECUTIVE MANAGEMENT	1,172.4		**-102**	**0.705**		
(140)	(16) LEGAL SERVICES	1,881.6					
(141)	(16) CORP. SECRETARY	-					
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	818.8		**-927**	**0.463**		
(143)	(18) REGULATORY AFFAIRS	2,288.8					
(144)	(19) FINANCE GROUP	3,929.8					
(145)	(20) PROCUREMENT	7,398.7					
(146)	(20) IT	19,232.6					
(147)	(21) HUMAN RESOURCES	5,162.0		**-1,147**	**0.574**		
(148)	GENERATION SERVICES	9,186.5	ECI				
(149)	(25) OTHER EXPENSES	14,660.1		233.5	14,426.6		
(150)	***TOTAL CORPORATE GROUPS***	***65,731.33***					
(151)							
(131)	***TOTAL LABOUR RELATED***	***238,872.21***		241,048.4	-2,176.2		
(132)	TRANSMISSION CONTROL CENTER	5,429.9					
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**						
(134)	TRANSMISSION BEFORE STORM EXPENSES	22,786			99%		
(135)	TRANSMISSION STORM EXPENSES	266			1%		
(134)	**TRANSMISSION TOTAL**	**23,051**		**-700**	100%		
(135)	DISTRIBUTION TOTAL:						
(136)	SUBSTATIONS	1,477.7			60%		
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	33,735.8			40%		
(140)	OVERHEAD LINES STORM EXPENSES	22,490.5			100%		
(137)	OVERHEAD LINES	**56,226.3**		**-3,300**			
(138)	UNDERGROUND LINES	579.1					
(139)	LINE TRANSFORMERS	0.0					
(140)	METERS	0.0					
(141)	COMMUNICATIONS	0.0					
(142)	STREET LIGHTING	579.1					
(143)	***TOTAL DISTRIBUTION***	***58,862.1***					
(144)							
(145)	***TOTAL G T & D***	***81,913.5***		87,322,687.3			
(146)			Amount		Weights	Source: CS subfunctionalization	
(147)	**CUSTOMER SERVICE**						
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9			5.2%	2,147,146	
(149)	CUSTOMER SOLUTIONS	3,732.6			13.2%	5,415,333	
(150)	***Total***	***5,212.5***		18.4%	18.4%	***7,562,479***	
(151)							
(152)	**CALL CENTRE**						
(153)	CUSTOMER CARE ADMIN	1,230.1			4.3%	1,784,740	
(154)	CUSTOMER CARE	6,913.0			24.4%	10,029,574	
(155)	***Total***	***8,143.1***			28.7%	***11,814,314***	
(156)							
(157)	**REVENUE OPERATIONS**						
(158)	BILLING SERVICES & PAYMENTS	2,293.0			8.1%	3,326,780	
(159)	REVENUE OPS ADMIN	-			0.0%	-	
(160)	METER DATA SERVICES	440.3			1.6%	638,831	
(161)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1			4.2%	1,725,124	
(162)	METER SERVICES - FIELD	1,427.2		**0.000**	5.0%	2,070,655	
(163)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2			16.2%	6,676,996	
(164)	METER SERVICES - INSPECTORS	-		7,659	0.0%	-	
(165)	BAD DEBT EXPENSE	5,050.4			17.8%	7,327,260	
(166)	***Total***	***15,002.2***			52.9%	***21,765,646***	
	Customer Service Total	***28,357.8***		**28,357.8**	100.0%	***41,142,439***	
(167)				**0**			

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE						RATE BASE 2025	RATE BASE 2026
(168)								
(169)	**REGULATORY AFFAIRS**							
(170)	Advocacy Expense	1,885.2						
(171)	Other Expenses	7,402.2						
(172)	***Subtotal***	***9,287.4***						
(173)								
(174)	**Generation Services**							
(175)	Environmental Services	2,532.1						
(176)	Project Implementation	1,045.2						
(177)	EAM	8,332.3						
(178)	***Total***	***11,909.6***						
(179)								
(180)	**SENIOR VP & CFO**							
(181)	(a) INTERNAL AUDIT	1,781.8						
(182)	(b) INVESTOR RELATIONS	272.3						
(183)	(c) VP FINANCE & TREASURER	456.7						
(184)	(d) TREASURER	426.5						
(185)	(e) CORPORATE TAX	889.8						
(186)	**-- GM FINANCE**							
(187)	(a) CORPORATE CONTROLLER	3,523.4						
(188)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0						
(189)								
(190)	**VP ENTERPRISE SERVICES**							
(191)	-- PROCUREMENT & FACILITIES	12,283.6						
(192)	-- INFORMATION TECHNOLOGY	46,048.8						
(193)								
(194)	**VP HUMAN RESOURCES**							
(195)	-- HUMAN RESOURCES	9,000.2	**-2,000**					
(196)								
(197)	**POWER PRODUCTION**							
(198)	-- POWER PRODUCTION - FUEL	445,457.1						
(199)	-- POWER PRODUCTION - OPERATING & MAINT.	56,464.2						
(200)	-- POWER PRODUCTION - HYDRO PLTS.	1,879.3						
(201)	-- POWER PRODUCTION - WIND	8,364.9				Factor		
(202)	-- POWER PRODUCTION - SOLAR	130.2						
(202)	-- POWER PRODUCTION - LM6000	643.8						
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8						
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6						
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT							
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0						
(207)	-- POWER PRODUCTION - GEN. SERV.							
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0						
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,409.0	1,409.0					
(210)	-- POWER PRODUCTION - H/R							
(211)	-- POWER PRODUCTION - ENVIR. POLICY							
(212)	-- POWER PRODUCTION - EXECUTIVE							
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5						
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9						
(215)	-- PURCHASED POWER - BIOMASS (Energy)	14,919.9						
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,382.6						
(217)	-- PURCHASED POWER - MARITIME LINK	198,664	86,453.2	85,044.2				
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0						
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3						
(220)	-- PURCHASED POWER - Imports	94,697.3						
(221)	-- BUTU CAPACITY CREDIT	300.3						
(222)	OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and ECI			
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0						
(224)	DSM EXPENSES - Demand-related ATL Classes		922,525.6	922,525.6				
(225)	DSM EXPENSES - Energy-related ATL Classes							
(226)	DSM EXPENSES - Directly Assigned ATL Classes							
(227)	DSM EXPENSES - BTL Classes							
(228)	FCR DEFERRAL	0						
(229)	GRANTS IN LIEU OF TAXES	50,476						
(230)				**Adj to Balance =**	**-**			
(231)	***DEPRECIATION AND ACCRETION :***							
(232)						**ADJUSTMENT**	**TOTAL DEPRECIATION-2026**	**ACCRETION-2026**
(233)	***GENERATION***							
(234)	STEAM	47,963.5	**0.000**	0.0	47,964		47,964	45,275	2,688
(235)	HYDRO	16,576.5		0.0	16,577		16,577	15,845	732
(236)	WIND	13,294.2		0.0	13,294		13,294	13,037	257
(237)	SOLAR	61.5		0.0	61		61	61	0
(238)	LM6000	7,014.7		0.0	7,015		7,015	7,040	-26
(239)	GAS TURBINE - OTHER	2,879.7		0.0	2,880		2,880	2,704	176
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRAI***	***87,790.1***		***0.0***	***87,790.1***	***0.0***	***87,790.1***	***83,962.8***	***3,827.3***
(241)								
(242)	*ECEI BATTERIES*	8,574.6						8,575	0
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0						3,169	0
(244)								
(245)	***TOTAL GENERATION***	***99,533.7***							
(246)								

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total
2018	$327,285	$344,541		$3,357,528	$4,029,354
2019	$376,974	$313,557		$2,520,302	$3,210,832
2020	$468,469	$476,164		$4,443,777	$5,388,410
2021	$512,276	$450,573		$1,222,361	$2,185,211
2022	$430,329	$693,297		$6,478,847	$7,602,473
2023	$418,234	$348,956		$2,871,700	$3,638,890
2024	$1,360,838	$1,492,826		$10,572,909	$13,426,574
Total	$3,894,405	$4,119,914		$31,467,425	$39,481,744
Split	9.9%	10.4%		79.7%	100.0%
2026 Estimate	$916.09	$969.14		$7,402.17	$9,287

NOVA SCOTIA POWER INC.
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Line #	AVERAGE RATE BASE							RATE BASE 2025	RATE BASE 2026
(241)									
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***								
(243)	Transmission - HV	0		0.0	0.0	0	0	0	0
(244)	Transmission - EHV	26,220	**-333.949**	0.0	26,554.0	-9,414	35,968	35,968	0
(245)	***TOTAL TRANSMISSION***	***26,220.1***		***0***	***26,554***	***-9,414***	***35,968***	***35,968***	***0***
(246)									
(247)	***DISTRIBUTION***								
(248)	DISTRIBUTION - Land	0.0	0	0.0	0		0	0	0
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0	3,065	2.4	3,063	3,063	0
(250)	DISTRIBUTION - Other	1,358.8	0	0.0	1,359	891.3	467	467	0
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0	9,066	8,556.5	509	509	0
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0	20,951	293.0	20,658	20,658	0
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	(393.0)	12,587	12,587	0
(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	64.1	2,889	2,889	0
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382		28,382	28,382	0
(256)	DISTRIBUTION - Services	4,147.1	0	0.0	4,147		4,147	4,147	0
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0	8,124		8,124	8,124	0
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0	4,585		4,585	4,585	0
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*		**94,825**				
(260)									
(261)	***GENERAL PROPERTY***			***Adj***				***,2026***	
(262)	GENERATION	0.0					0	0	0
(263)	DISTRIBUTION	6,892.9		0.0	6,893		6,893	6,893	0
(264)	TRANSMISSION	396.6		0.0	397		397	397	0
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394		2,394	2,394	0
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735		7,735	7,735	0
(267)	RETAIL	6,250.7		0.0	6,251		6,251	6,251	0
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846		37,846	37,846	0
(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***		***0***	***61,515***		**61,515**	***61,515***	***0***
(270)				***0.0***	***189,649***	***9,414.1***	***85,410***	***85,410***	***0***
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,350.0***		**0.0**	**270,683.9**	**-9,414.1**	**185,273.5**	**181,446.2**	**3,827.3**
(272)									
(273)	GLACE BAY RETIREMENT	**0**			Interest Charges			Corporate Taxes	
(274)	INTEREST CHARGES	141,773		Interest & Other Exp	144,059	**-30.581**	Corporate Income Tax	-18,028	**(95.151)**
(275)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**23,800.0**	**0**	Regulatory Amort.	**7,420**	**(677.610)**
(276)	CORPORATE TAXES	-10,608		Allowance for Funds	(26,086)		Costs of Goods Sold	0	
(277)	RETAINED EARNINGS	200,714	**(583.862)**	Net	141,773		Settlement Adj.	0	
(278)	***Normal Interruption Cost***	***160.44***						-10,608	
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***							
(280)	***PHP Interruptible Credit Data Inputs***								
(281)	Power Factor Adjustment	*1.06*							
(282)	LIR Credit ($/kVA)	*-7.638*							
(283)	% Premium for Priority Interruptions	10.0%							
(284)	**OPERATING ALLOCATIONS**								
(285)	**FCR Deferral - Generation**	**71.16%**							
(286)	**FCR Deferral - Transmission**	**28.84%**							
(287)		***100.00%***							
(288)									
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**	2023							
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%						
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%						
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%						
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%						
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%						
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%						
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%						
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%						
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%						
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%						
(300)	***Total***	***100.00%***							
(301)									
(302)	**METER DATA SERVICES ALLOCATORS**								
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%						
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%						
(305)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%						
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%						
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%						
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%						
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%						
(310)	METER DATA SERVICES ALLOCATOR - PHP	0.43%	0.43%						
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%						
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%						
(313)	***Total***	100.00%	100.43%						
(314)			2023 COSS						
(315)	**UNIT METER COSTS**								
(316)	Residential	129.17	113.00						
(317)	Small General	146.15	111.72						
(318)	General	565.62	392.00						
(319)	Large General	1,811.88	692.00						
(320)	Small Industrial	589.45	196.84						
(321)	Medium Industrial	1,611.77	692.00						
(322)	Large Industrial	1,891.93	1,106.00						
(323)	PHP	1,824.69	1,106.00						
(324)	Municipal	1,891.93	1,106.00						
(325)	Unmetered	-							
(326)									
(327)	**DIRECT FAM-related EXPENSES**								
(328)	FUEL	11,424.198							
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND	58.066							
(330)	PURCHASES - BIOMASS	64.077							
(331)	MARITIME LINK	628.501							
(332)	PURCHASES - WIND ERIS	103.140							
(333)	PURCHASES - WIND NRIS	340.841							
(334)	IMPORTS	306.483							
(335)	BUTU CAPACITY CREDIT	(300.311)							
(336)	EXPORT SALES	-							
(337)	***Total***	***12,624.994***			37,319.54	$37,320	0 Check		
(338)									

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

Line #	AVERAGE RATE BASE								RATE BASE 2025	RATE BASE 2026
(339)	**TOTAL REVENUE OF ATL RATE CLASSES**									
(340)	Switch from Prelim to Actual			12,624.994	1.00					
(341)	ELECTRIC REVENUE - DOMESTIC - REG		1,055,469.68	1,055,469.68	1,055,470					
(342)	ELECTRIC REVENUE - SMALL GENERAL		68,319.25	68,319.25	68,319					
(343)	ELECTRIC REVENUE - GENERAL		352,543.21	352,543.21	352,543					
(344)	ELECTRIC REVENUE - GENERAL LARGE		47,576.60	47,576.60	47,577					
(345)	ELECTRIC REVENUE - SMALL INDUST.		39,784.77	39,784.77	39,785					
(346)	ELECTRIC REVENUE - MEDIUM INDUST.		59,394.48	59,394.48	59,394					
(347)	ELECTRIC REVENUE - LARGE INDUSTRIAL		75,813.23	75,813.23	75,813					
(348)	ELECTRIC REVENUE - PHP		84,912.54	84,912.54	84,913				70794	
(349)	ELECTRIC REVENUE - MUNICIPAL		19,589.67	19,589.67	19,590		BTL			
(350)	ELECTRIC REVENUE - UNMETERED		21,902.76	21,902.76	21,903	#REF!		1825306		
(351)	***Total***		***1,825,306.19***	1,825,306.19	1,825,306.19	$37,511				
(352)			**(0.000)**		#REF!	#REF!				
(353)	EXPORT SALES		-							
(354)	FX Interest									
(355)										
(356)	**FX COST REVENUE OF BTL RATE CLASSES**						Var			
(357)	SHORE POWER	PROD	19.116		19.116		0.000			
(358)	SHORE POWER	TRANS	-		-		0.000			
(359)	SHORE POWER	DIST	18.466		18.466		0.000			
(360)	SHORE POWER	RETAIL	4.995	42.58	4.995	42.6	0.000		0.0	
(361)	GEN.REPL./LOAD FOLL.	PROD	(13.962)		(13.962)		0.000			
(362)	GEN.REPL./LOAD FOLL.	TRANS	-		-		0.000			
(363)	GEN.REPL./LOAD FOLL.	DIST	-		-		0.000			
(364)	GEN.REPL./LOAD FOLL.	RETAIL	75.217	61.3	75.217	61.3	0.000		0.0	
(365)	ELIADC	PROD	-		-		0.000			
(366)	ELIADC	TRANS	-		-		0.000			
(367)	ELIADC	DIST	-		-		0.000			
(368)	ELIADC	RETAIL	-	0.00	-	0.0	0.000		0.0	
(369)	BUTU	PROD	882.325		882.325		0.000			
(370)	BUTU	TRANS	-		-		0.000			
(371)	BUTU	DIST	-		-		0.000			
(372)	BUTU	RETAIL	29.853	912.2	29.853	912.2	0.000		0.0	
(373)	SPILL	PROD	-		-		0.000			
(374)	SPILL	TRANS	-		-		0.000			
(375)	SPILL	DIST	-		-		0.000			
(376)	SPILL	RETAIL	29.853	29.9	29.853	29.9	0.000		0.0	
(377)	REAL TIME PRICING	PROD	156.516		156.516		0.000			
(378)	REAL TIME PRICING	TRANS	92.194		92.194		0.000			
(379)	REAL TIME PRICING	DIST	-		-		0.000			
(380)	REAL TIME PRICING	RETAIL	1.235	249.9	1.235	249.9	0.000		0.0	
(381)	OATT	PROD	202.863		202.863		0.000			
(382)	OATT	TRANS	432.735		432.735		0.000			
(383)	OATT	DIST	-		-		0.000			
(384)	OATT	RETAIL	28.903	664.5	28.903	664.5	0.000		0.0	
(385)	EBS	PROD	1,318.779		1,318.779		0.000			
(386)	EBS	TRANS	496.924		496.924		0.000			
(387)	EBS	DIST	975.361		975.361		0.000			
(388)	EBS	RETAIL	107.805	2,898.9	107.805	2,898.9	0.000			
(389)	RTR	PROD	9,023.677		9,023.677		0.000			
(390)	RTR	TRANS	3,400.180		3,400.180		0.000			
(391)	RTR	DIST	6,673.861		6,673.861		0.000			
(392)	RTR	RETAIL	737.648	19,835.4	737.648	19,835.4	0.000			
(393)	***Total***		***24,694.546***	**(0.000)**	***24,694.546***	***24,694.5***	***0.000***		***0.0***	
(394)										
(395)	**TOTAL REVENUE OF BTL RATE CLASSES**									
(396)	SHORE POWER		157.2		157.2		0.000			
(397)	GEN.REPL./LOAD FOLL		1,234.9		1,234.9		0.000			
(398)	ELIADC		-		-		0.000		70794.48026	in Btl
(399)	BUTU		3,264.0		3,264.0		0.000			
(400)	SPILL		29.9		29.9		0.000			
(401)	REAL TIME PRICING		1,274.2		1,274.2		0.000			
(402)	OATT		664.5	6,624.648	664.5		0.000			
(403)	EBS		10,859.5		10,859.5					
(404)	RTR		19,835.4	37,319.540	19,835.4					
(405)	SOLAR GARDEN RIDER (SGR)		191.6	-	***37,319.540***	37,511	***0.000***			
(406)	***TOTAL***		***37,511.173***			0.0000			0	
				Historic Class						
(407)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***						
(408)	LATE PAYMENT CHARGE - DOMESTIC		4,690.3	81.7%						
(409)	LATE PAYMENT CHARGE - SMALL GENERAL		267.1	4.7%	***2026 Budg. =***	**5,743.1**				
(410)	LATE PAYMENT CHARGE - GENERAL		616.5	10.7%						
(411)	LATE PAYMENT CHARGE - GENERAL LARGE		2.6	0.0%						
(412)	LATE PAYMENT CHARGE - SMALL INDUST.		68.9	1.2%						
(413)	LATE PAYMENT CHARGE - MEDIUM INDUST.		91.7	1.6%						
(414)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%						
(415)	LATE PAYMENT CHARGE - PHP		-	0.0%						
(416)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%						
(417)	LATE PAYMENT CHARGE - UNMETERED		4.7	0.1%						
(418)	***TOTAL***		***5,743.1***	100.0%						
(419)										
(420)										

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE					RATE BASE 2025	RATE BASE 2026
			Historic Class				
(421)	**Connection Charges & Removal of Meters**		***Weighted Ave***				
(422)	MISCELLANEOUS REVENUE - DOMESTIC	3,299.9	94.4%				
(423)	MISCELLANEOUS REVENUE - SMALL GENERAL	135.2	3.9%	Connection Charges	Removal of Meters		
(424)	MISCELLANEOUS REVENUE - GENERAL	44.7	1.3%	1,583.8	1,716.0		
(425)	MISCELLANEOUS REVENUE - GENERAL LARGE	4.5	0.1%	64.9	70.3		
(426)	MISCELLANEOUS REVENUE - SMALL INDUST.	4.5	0.1%	21.4	23.2		
(427)	MISCELLANEOUS REVENUE - MEDIUM INDUST.	0.5	0.0%	2.2	2.3		
(428)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	2.2	2.4		
(429)	MISCELLANEOUS REVENUE - PHP	-	0.0%	0.2	0.2		
(430)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	0.0	0.0		
(431)	MISCELLANEOUS REVENUE - UNMETERED	4.8	0.1%	-	-		
(432)	***TOTAL***	***3,494.1***	100.0%	-	-		
(433)				2.3	2.5		
			Historic Class				
(434)			***Weighted Ave***	**1,677.0**	**1,817.0**		
(435)	NSF - DOMESTIC	153.5	96.9%				
(436)	NSF - SMALL GENERAL	2.9	1.8%	***2026 Rev. =***	**158.5**		
(437)	NSF - GENERAL	1.8	1.1%				
(438)	NSF - GENERAL LARGE	0.1	0.0%				
(439)	NSF - SMALL INDUST.	0.1	0.1%				
(440)	NSF - MEDIUM INDUST.	0.0	0.0%				
(441)	NSF - LARGE INDUSTRIAL	0.0	0.0%				
(442)	NSF - PHP	0.0	0.0%				
(443)	NSF - MUNICIPAL	0.0	0.0%				
(444)	NSF - UNMETERED	0.1	0.0%				
(445)	***TOTAL***	***158.5***	100.0%				
(446)							
			Historic Class				
(447)			***Weighted Ave***				
(448)	RETAIL SALES - DOMESTIC	47.4	3.2%				
(449)	RETAIL SALES - SMALL GENERAL	0.0	0.0%	***2026 Rev. =***	**1,490.5**		
(450)	RETAIL SALES - GENERAL	767.9	51.5%				
(451)	RETAIL SALES - GENERAL LARGE	104.9	7.0%				
(452)	RETAIL SALES - SMALL INDUST.	55.8	3.7%				
(453)	RETAIL SALES - MEDIUM INDUST.	311.2	20.9%				
(454)	RETAIL SALES - LARGE INDUSTRIAL	177.3	11.9%				
(455)	RETAIL SALES - PHP	0.0	0.0%				
(456)	RETAIL SALES - MUNICIPAL	26.1	1.7%				
(457)	RETAIL SALES - UNMETERED	0	0.0%				
(458)	***TOTAL***	***1,490.5***	100.0%				
(459)							
(460)	ELECTRIC WIRING INSPECTION	7,253					
(461)	POLE SERVICES	16,364					
(462)	STEAM AND ASH SALES	5,018					
(463)	AMI OPT OUT CHARGE	0	**-830.884**				
(464)	OTHER REVENUE	4,496					
(465)	COST OF GOODS SOLD (Retail)	0					
(466)							
(467)	**CASH WORKING CAPITAL**						
(468)	CWC % DISTRIBUTION - DOMESTIC	73.8%					
(469)	CWC % DISTRIBUTION - SMALL GENERAL	5.2%					
(470)	CWC % DISTRIBUTION - GENERAL	12.1%					
(471)	CWC % DISTRIBUTION - GENERAL LARGE	1.4%					
(472)	CWC % DISTRIBUTION - SMALL INDUST.	1.5%					
(473)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%					
(474)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%					
(475)	CWC % DISTRIBUTION - PHP	0.0%					
(476)	CWC % DISTRIBUTION - MUNICIPAL	0.5%					
(477)	CWC % DISTRIBUTION - UNMETERED	0.5%					
(478)		100.0%					
(479)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2025**	**Year-end 2026**		
(480)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346	23,974		
(481)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213	487,639		
(482)	AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271	27,614		
(483)	AVERAGE CUSTOMERS - GENERAL	11,240		11,240	11,240		
(484)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20		
(485)	AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102	2,102		
(486)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175		
(487)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36		
(488)	AVERAGE CUSTOMERS - PHP	1		1	1		
(489)	AVERAGE CUSTOMERS - MUNICIPAL	5		5	5		
(490)	AVERAGE CUSTOMERS - UNMETERED	9,903		9,903	9,903		
(491)		***539,851***		**565,313**	**562,709**		
(492)							
(493)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connectec	8					
(494)			2023 Test COSS				
(495)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8		
(496)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS			
(497)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%			
(498)	LOSS FACTOR PERCENTAGE - SECONDARY	3.476%		96.06%			
(499)	LOSS FACTOR PERCENTAGE -before bulk power	2.961%		53.33%			
(500)	LOSS FACTOR PERCENTAGE - bulk power	0.741%					
(501)	LOSS FACTOR PERCENTAGE - TRANSMISSION						
(502)							
(503)	**CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**						
(504)	DOMESTIC	1.00					
(505)	SMALL GENERAL	1.00					
(506)	GENERAL	5.00					
(507)	LARGE GENERAL	100.00					
(508)	SMALL INDUSTRIAL	5.00					
(509)	MEDIUM INDUSTRIAL	25.00					
(510)	LARGE INDUSTRIAL	100.00					
(511)	PHP	100.00					
(512)	MUNICIPAL	100.00					
(513)	UNMETERED	0.82					
(514)							

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

Line #	AVERAGE RATE BASE			RATE BASE 2025	RATE BASE 2026
(515)	**REVENUE TO COSS RATIO (2023 COSS)**				
(516)	DOMESTIC	97.630			
(517)	SMALL GENERAL	97.140			
(518)	GENERAL	105.000			
(519)	LARGE GENERAL	104.010			
(520)	SMALL INDUSTRIAL	99.660			
(521)	MEDIUM INDUSTRIAL	99.270			
(522)	LARGE INDUSTRIAL	105.000			
(523)	PHP	100.000			
(524)	MUNICIPAL	101.830			
(525)	UNMETERED	100.000			
(526)					
(527)	**2024 No. of Bills**				
(528)	Residential	2,974,413			
(529)	Small General	199,098			
(530)	General	130,997			
(531)	Large General	243			
(532)	Small Industrial	20,815			
(533)	Medium Industrial	2,222			
(534)	Large Industrial	414			
	PHP	12			
(535)	Municipal	12			
(536)	Unmetered	118,279			
(537)	***TOTAL***	***3,446,505***			
(538)					
(539)	**2024 Billed Revenue**				
(540)	Residential	970,271,743			
(541)	Small General	68,514,938			
(542)	General	378,788,180			
(543)	Large General	52,607,094			
(544)	Small Industrial	41,802,365			
(545)	Medium Industrial	71,721,412			
(546)	Large Industrial	80,164,570			
	PHP	70,794,480	Revenue BTL		
(547)	Municipal	6,000,854			
(548)	Unmetered	53,281,186			
(549)	***TOTAL***	***1,793,946,820***			
(550)					
(551)	No of Bills Factor	85%			
(552)	Billed Revenue Factor	15%			
(553)					
(554)	Wiring Inspections Splits				
(555)	Residential	71.41%			
(556)	Non-residential	28.59%			
(557)					
(558)	NRIS - Demand	0.4525			
(559)	NRIS - Energy	0.5475			
(560)	ERIS - Demand	0.4525			
(561)	ERIS - Energy	0.5475			
(562)					
(563)	BIOMASS - DEMAND	0.4525			
(564)	BIOMASS - ENERGY	0.5475			
(565)					
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84			
(567)					
(568)					

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	1												
	January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
(1) MWH SALES - DOMESTIC	650,516	609,862	575,444	444,691	361,131	292,677	319,746	321,630	276,088	327,490	431,585	602,917	5,213,777.0
(2) MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3) MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,995	162,975	178,814	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4) MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5) MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6) MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,662	38,444	36,134	438,584.6
(7) MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8) MWH SALES - ELI 2P-RTP	53,616	47,174	73,037	69,965	70,262	64,416	75,811	70,262	75,514	81,360	72,739	56,390	810,547.2
(9) MWH SALES - MUNICIPAL	17,206	15,129	14,157	9,981	6,113	5,672	7,357	7,021	7,182	8,702	11,819	14,190	124,528.4
(10) MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11) MWH SALES - SHORE POWER													
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL./ LOAD FOLL.													
(14) MWH SALES - ELIADC													
(15) MWH SALES - BUTU													
(16) MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17) MWH SALES - Real Time Pricing													
(18) MWH SALES - EBS/RTR													
(18) MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19) LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20) LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21) LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22) LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23) LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24) LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25) LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26) LINE LOSSES - ELI 2P-RTP	1,378	1,206	1,886	1,692	1,655	1,505	1,721	1,515	1,744	1,918	1,847	1,382	19,449.0
(27) LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28) LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29) LINE LOSSES - SHORE POWER													
(30) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31) LINE LOSSES - GEN.REPL. / LOAD FOLL.													
(32) LINE LOSSES - ELIADC													
(33) LINE LOSSES - BUTU													
(34) LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35) LINE LOSSES - REAL TIME PRICING													
(36) LINE LOSSES - EBS/RTR													
(37) LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38) CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39) CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40) CLASS NON-COINCIDENT DMD. - GENERAL DEMANI	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41) CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42) CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43) CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44) CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGI	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45) CLASS NON-COINCIDENT DMD. -ELI 2P-RTP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(46) CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47) CLASS NON-COINCIDENT DMD. - UNMETERED	16,774	16,063	14,297	17,780	21,371	19,660	21,350	17,797	18,478	13,522	17,133	12,711	21,371.5
(48) CLASS NON-COINCIDENT DMD. - SHORE POWER													
(49) CLASS NON-COINCIDENT DMD. - GEN. REPL.													
(50) CLASS NON-COINCIDENT DMD. - ELIADC													
(51) CLASS NON-COINCIDENT DMD. - BUTU													
(52) CLASS NON-COINCIDENT DMD. - RTP													
CLASS NON-COINCIDENT DMD. - EBS/RTR													
(53) CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. IN	0	0	0	0	0	0	0	0	0	0	0	0	-
(54) CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRU	0	0	0	0	0	0	0	0	0	0	0	0	-
(55) CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56) SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57) SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58) SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59) SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60) SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61) SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62) SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63) SYSTEM COINCIDENT DMD. - ELI 2P-RTP	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(64) SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65) SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66) SYSTEM COINCIDENT DMD. - SHORE POWER													
(67) SYSTEM COINCIDENT DMD. - GEN. REPL.													
(68) SYSTEM COINCIDENT DMD. - ELIADC													
(69) ***SYSTEM COINCIDENT DMD. - BUTU***													
(70) SYSTEM COINCIDENT DMD. - RTP													
(71) SYSTEM COINCIDENT DMD. - EBS/RTR													
(72) SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73) ***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***66,917***	***72,012***	***62,804***	***67,982***	***78,240***	***77,089***	***78,318***	***73,427***	***87,802***	***68,374***	***83,935***	***60,116***	***66,916.9***
(74) ***SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE***	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(75) **TOTAL COINCIDENT DEMAND AT CUSTOMER METE**	***2,148,748***	***2,111,955***	***1,894,344***	***1,615,419***	***1,387,627***	***1,301,720***	***1,345,534***	***1,352,397***	***1,299,292***	***1,430,265***	***1,744,153***	***1,945,442***	***2,148,748.3***
(76) **TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,413,470***	***2,353,879***	***2,067,656***	***1,743,372***	***1,484,308***	***1,376,186***	***1,433,351***	***1,444,266***	***1,383,409***	***1,535,612***	***1,913,044***	***2,188,591***	***2,413,470.3***
(77) **INTERRUPTIBLE COINCIDENT DEMAND AT GENERA**	***69,594***	***74,893***	***65,317***	***70,701***	***81,370***	***80,172***	***81,451***	***76,365***	***91,314***	***71,109***	***87,292***	***62,520***	***69,593.6***
(78) **PHP INTERRUPTIBLE COINCIDENT DEMAND AT GEI**	***59,446***	***59,291***	***131,223***	***130,708***	***130,354***	***129,848***	***130,218***	***130,304***	***130,245***	***130,578***	***131,540***	***59,477***	***59,446.3***
(79) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(81) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													

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

ALLOCATION FACTOR INFORMATION

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

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

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 January	February	March	April	May	June	July	August	September	October	November	December	Total
(134)	EHV - LIR													3.1%
(135)	HV - LIR													4.2%
(136)	HV - Municipal													3.8%
(137)	Distribution BP Substation LIR													4.4%
(138)	Distribution BP Substation - Municipal													4.2%
(139)	Distribution Primary Voltage - LIR													5.9%
(140)	Distribution Primary Voltage - Municipal													4.2%
(139)														
(140)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(141)	EHV - LIR													33,243.3
(142)	HV - LIR													24,112.6
(143)	HV - Municipal													17,909.8
(144)	Distribution BP Substation - LIR													8,309.6
(145)	Distribution BP Substation - Municipal													
(146)	Distribution Primary Voltage - LIR													50,775.5
(147)	Distribution Primary Voltage - Municipal													14,918.0
(148)														
(149)	**System Coincident DMD**													
(150)	EHV - LIR													18,609.2
(151)	HV - LIR													20,236.9
(152)	HV - Municipal													16,511.5
(153)	Distribution BP Substation - LIR													4,727.9
(154)	Distribution BP Substation - Municipal													14,042.7
(155)	Distribution Primary Voltage - LIR													34,200.8
(156)	Distribution Primary Voltage - Municipal													14,042.7
(157)														
(158)	**Demand Line Losses**													
(159)	EHV - LIR													
(160)	HV - LIR													
(161)	HV - Municipal													
(162)	Distribution BP Substation LIR													
(163)	Distribution BP Substation - Municipal													
(164)	Distribution Primary Voltage - LIR													
(165)	Distribution Primary Voltage - Municipal													
(166)														
(155)														
(156)	**System Coincident 3CP DMD**													
(157)	EHV - LIR													60,986.8
(158)	HV - LIR													55,214.2
(159)	HV - Municipal													51,011.0
(160)	Distribution BP Substation - LIR													15,951.7
(161)	Distribution BP Substation - Municipal													-
(162)	Distribution Primary Voltage - LIR													111,061.6
	Distribution Primary Voltage - Municipal													45,013.2
	ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

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

CUSTOMER CLASS	2026 PROPOSED	2027 PROPOSED
(1) DOMESTIC	97.16	97.20
(2) SMALL GENERAL	103.60	104.52
(3) GENERAL	104.38	104.71
(4) LARGE GENERAL	104.38	104.71
(5) SMALL INDUSTRIAL	104.38	104.71
(6) MEDIUM INDUSTRIAL	104.38	104.71
(7) LARGE INDUSTRIAL	104.38	104.71
(8) PHP	N/A	104.71
(9) MUNICIPAL	104.38	104.71
(10) UNMETERED	100.00	100.00
(11) TOTAL	100.00	100.00

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$806,726	$806,726.0	$0	$0	$0	$0
(4)	HYDRO	752,403	$752,402.7	0	0	0	0
(5)	WIND	153,864	$153,864.4	0	0	0	0
(6)	SOLAR	1,224	$0.0	$0.0	$0.0	$0.0	1,224
(7)	LM6000	96,372	$96,371.8	0	0	0	0
(8)	GAS TURBINE - OTHER	79,518	$79,518.2	0	0	0	0
(9)	GENERATION BATTERIES	166,178	$166,178.5	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	60,407	$60,407.3	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,116,693	2,115,469	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	1,000,894	0	1,000,894	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	1,000,894	0	1,000,894	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,050	0	0	5,050	0	0
(23)	EASEMENTS & SURVEY	207,143	0	0	207,143	0	0
(24)	OTHER	20,781	0	0	20,781	0	0
(25)	SUBSTATIONS	192,024	0	0	192,024	0	0
(26)	POLES & FIXTURES	441,257	0	0	441,257	0	0
(27)	O.H. LINES	188,928	0	0	188,928	0	0
(28)	U.G. LINES	61,657	0	0	61,657	0	0
(29)	LINE TRANSFORMERS	405,674	0	0	405,674	0	0
(30)	SERVICES	58,531	0	0	58,531	0	0
(31)	METERS	68,109	0	0	68,109	0	0
(32)	STREET LIGHTING	36,113	0	0	36,113	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,685,267	0	0	1,685,267	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,802,854	2,115,469	1,000,894	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,686,161		1,000,894	1,685,267		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	73,283	0	2,509	34,037	36,737	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNIC	39,282	0	10,555	28,727	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,194	37,370	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	143,756	68,015	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	143,756	103,274	214,655	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,259,225	1,104,168	1,899,922	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	126,109	0	0	0	126,109	0
(53)	MAT. & SUP. - FUEL	219,858	219,858	0	0	0	0
(54)	MAT. & SUP. - OTHER	74,624	31,810	15,547	26,751	517	0
(55)	DEF. CHG. - Financing	20,546	8,758	4,280	7,365	142	0
(56)	DEF. CHG. - Tax	24,823	10,581	5,171	8,898	172	0
(57)	DEF. CHG. - Pension	184,035	89,796	20,370	73,870	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	-6,017	-6,017	0	0	0	0
(60)	DEF. CHG. - Other	20,493	8,992	4,177	7,187	139	-2
(61)	DEF. CHG. - FCR	15,965	10,722	5,240	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	586,008	280,086	54,778	124,063	127,082	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,887,283	$2,539,311	$1,158,946	$2,023,985	$163,819	$1,222

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	60,407	60,407	$0	$0
(10)	TOTAL GENERATION PLANT	2,115,469	2,115,469	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,756	143,756	0	0
(13)	TOTAL PLANT IN SERVICE	2,259,225	2,259,225	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,810	31,810	0	0
(20)	DEF. CHG. - Financing	8,758	8,758	0	0
(21)	DEF. CHG. - Tax	10,581	10,581	0	0
(22)	DEF. CHG. - Pension	89,796	44,266	45,530	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	-6,017	0	-6,017	0
(25)	DEF. CHG. - Other	8,992	8,992	0	0
(26)	DEF. CHG. - FCR	10,722	10,722	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	280,086	-76,712	356,798	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,539,311**	**2,182,513**	**356,798**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(39)					
(40)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0
(41)					
(42)	GENERAL PROPERTY PLANT	0	0	0	0
(43)	TOTAL PLANT IN SERVICE	0	0	0	0
(44)					
(45)	Working Capital & Deferred Charges/Credits:				
(46)	CASH - FUEL	0	0	0	0
(47)	CASH - OTHER	0	0	0	0
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0
(50)	DEF. CHG. - Financing	0	0	0	0
(51)	DEF. CHG. - Tax	0	0	0	0
(52)	DEF. CHG. - Pension	0	0	0	0
(53)	DEF. CHG. - Other	0	0	0	0
(54)	DEF. CHG. - ARO Transformers	-0	-0	0	0
(55)	SUB-TOTAL	0	0	0	0
(57)	Transmission - HV	0	0	0	0

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**Transmission - EHV and HV combined**	1,000,894	1,000,894	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	103,274	103,274	0	0
(4)	TOTAL PLANT IN SERVICE	1,104,168	1,104,168	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,547	15,547	0	0
(11)	DEF. CHG. - Financing	4,280	4,280	0	0
(12)	DEF. CHG. - Tax	5,171	5,171	0	0
(13)	DEF. CHG. - Pension	20,370	20,370	0	0
(14)	DEF. CHG. - Other	4,177	4,177	0	0
(15)	DEF. CHG. - FCR	5,240	5,240	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,778	54,778	0	0
(18)					
(19)	Transmission - EHV	1,158,946	1,158,946	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,158,946**	**$1,158,946**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,624	0	2,426
(27)	EASEMENTS & SURVEY	207,143	107,643	0	99,500
(28)	OTHER	20,781	10,799	0	9,982
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	126,077	0	315,181
(31)	O.H. LINES	188,928	109,166	0	79,762
(32)	U.G. LINES	61,657	15,413	0	46,244
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	1,005,532	0	679,735
(38)					
(39)	GENERAL PROPERTY PLANT	214,655	128,076	0	86,579
(40)	TOTAL PLANT IN SERVICE	1,899,922	1,133,608	0	766,314
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(43)	CASH - FUEL	0	0	0	0
(44)	CASH - OTHER	0	0	0	0
(45)	MAT. & SUPPLIES - FUEL	0	0	0	0
(46)	MAT. & SUPPLIES - OTHER	26,751	15,961	0	10,790
(47)	DEF. CHG. - Financing	7,365	4,395	0	2,971
(48)	DEF. CHG. - Tax	8,898	5,309	0	3,589
(49)	DEF. CHG. - Pension	73,870	15,089	0	58,781
(50)	DEF. CHG. - Other	7,187	4,288	0	2,899
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,063	45,034	0	79,029
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,023,985**	**1,178,642**	**0**	**845,343**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**RETAIL FUNCTION**				
(2)					
(3)	DISTRIBUTION PLANT:				
(4)	SERVICES	0	0	0	0
(5)	METERS	0	0	0	0
(6)	TOTAL RETAIL PLANT	0	0	0	0
(7)					
(8)	GENERAL PROPERTY PLANT	36,737	0	0	36,737
(9)	TOTAL PLANT IN SERVICE	36,737	0	0	36,737
(10)					
(11)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	172	0	0	172
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	139	0	0	139
(20)	SUB-TOTAL	127,079	0	0	127,079
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,816**	**0**	**0**	**163,816**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,886,058**	**$4,520,102**	**$356,798**	**$1,009,159**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($417,954)	$417,954	$0	$388,772	$417,954	$0
(4)	HYDRO PLANT	752,403	0	0	-389,810	389,810	0	362,593	389,810	0
(5)	WIND PLANT	153,864	0	0	-79,715	79,715	0	74,149	79,715	0
(6)	LM6000 PLANT	96,372	0	0	-49,929	49,929	0	46,443	49,929	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-41,197	41,197	0	38,321	41,197	0
(8)	GENERATION BATTERIES	166,178	0	0	-86,095	86,095	0	80,084	86,095	0
(9)	RADIAL TO GENERATION TRANS.	60,407	0	0	-31,296	31,296	0	29,111	31,296	0
(10)	TOTAL GENERATION PLANT	2,115,469	0	0	-1,095,995	1,095,995	0	1,019,473	1,095,995	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,756	0	0	-74,478	74,478	0	69,278	74,478	0
(13)	TOTAL PLANT IN SERVICE	2,259,225	0	0	-1,170,473	1,170,473	0	1,088,751	1,170,473	0
(14)										
(15)	Rate Base Factors							**48.191%**	**51.809%**	
(16)										
	Working Capital & Deferred									
(17)	Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	219,858	0	0	0	0	0	219,858	0
(21)	MAT. & SUPPLIES - OTHER	31,810	0	0	-16,480	16,480	0	15,330	16,480	0
(22)	DEF. CHG. - Financing	8,758	0	0	-4,537	4,537	0	4,221	4,537	0
(23)	DEF. CHG. - Tax	10,581	0	0	-5,482	5,482	0	5,099	5,482	0
(24)	DEF. CHG. - Pension	44,266	45,530	0	0	0	0	44,266	45,530	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	-6,017	0	0	0	0	0	-6,017	0
(27)	DEF. CHG. - Other	8,992	0	0	-4,659	4,659	0	4,333	4,659	0
(28)	DEF. CHG. - FCR	10,722	0	0	-5,555	5,555	0	5,167	5,555	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	44,376	-44,376	0	-41,278	-44,376	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	22,050	-22,050	0	-20,511	-22,050	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	9,006	-9,006	0	-8,378	-9,006	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	760	-760	0	-707	-760	0
(32)	DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33)	DEF. CR. - Other	-30,940	0	0	16,030	-16,030	0	-14,911	-16,030	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY	-7,260	0	0	3,761	-3,761	0	-3,499	-3,761	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-76,712	356,798	0	59,272	-59,272	0	-17,440	297,526	0
(37)								0	0	0
(38)	**TOTAL GENERATION FUNCTION**	2,182,513	356,798	0	-1,111,202	1,111,202	0	1,071,311	1,467,999	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(41)										
(42)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	-0	0	0	0	0	0
(43)										
(44)	GENERAL PROPERTY PLANT	0	0	0	-0	0	0	0	0	0
(45)	TOTAL PLANT IN SERVICE	0	0	0	-0	0	0	0	0	0
(46)										
	Working Capital & Deferred									
(47)	Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	-0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	-0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	-0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	-0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	-0	0	-0	-0	0
(57)	SUB-TOTAL	0	0	0	-0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	-0	0	0	0	0	0

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	1,000,894	0	0	0	0	0	1,000,894	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	103,274	0	0	0	0	0	103,274	0	0
(4)	TOTAL PLANT IN SERVICE	1,104,168	0	0	0	0	0	1,104,168	0	0
(5)										
	Working Capital & Deferred									
(6)	Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,547	0	0	0	0	0	15,547	0	0
(11)	DEF. CHG. - Financing	4,280	0	0	0	0	0	4,280	0	0
(12)	DEF. CHG. - Tax	5,171	0	0	0	0	0	5,171	0	0
(13)	DEF. CHG. - Pension	20,370	0	0	0	0	0	20,370	0	0
(14)	DEF. CHG. - Other	4,177	0	0	0	0	0	4,177	0	0
(15)	DEF. CHG. - FCR	5,240	0	0	0	0	0	5,240	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,778	0	0	0	0	0	54,778	0	0
(18)										
(19)	Transmission - EHV	1,158,946	0	0	0	0	0	1,158,946	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,158,946	$0	$0	($0)	$0	$0	$1,158,946	$0	$0

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,624	$0	$2,426	$0	$0	$0	$2,624	$0	$2,426
(5)	EASEMENTS & SURVEY	107,643	0	99,500	0	0	0	107,643	0	99,500
(6)	OTHER	10,799	0	9,982	0	0	0	10,799	0	9,982
(7)	SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8)	POLES & FIXTURES	126,077	0	315,181	0	0	0	126,077	0	315,181
(9)	O.H. LINES	109,166	0	79,762	0	0	0	109,166	0	79,762
(10)	U.G. LINES	15,413	0	46,244	0	0	0	15,413	0	46,244
(11)	LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12)	SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13)	METERS	0	0	68,109	0	0	0	0	0	68,109
(14)	STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15)	TOTAL DISTRIBUTION PLANT	1,005,532	0	679,735	0	0	0	1,005,532	0	679,735
(16)										
(17)	GENERAL PROPERTY PLANT	128,076	0	86,579	0	0	0	128,076	0	86,579
(18)	TOTAL PLANT IN SERVICE	1,133,608	0	766,314	0	0	0	1,133,608	0	766,314
(19)										
	Working Capital & Deferred									
(20)	Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,961	0	10,790	0	0	0	15,961	0	10,790
(25)	DEF. CHG. - Financing	4,395	0	2,971	0	0	0	4,395	0	2,971
(26)	DEF. CHG. - Tax	5,309	0	3,589	0	0	0	5,309	0	3,589
(27)	DEF. CHG. - Pension	15,089	0	58,781	0	0	0	15,089	0	58,781
(28)	DEF. CHG. - Other	4,288	0	2,899	0	0	0	4,288	0	2,899
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31)	SUB-TOTAL	45,034	0	79,029	0	0	0	45,034	0	79,029
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,178,642	$0	$845,343	$0	$0	$0	$1,178,642	$0	$845,343
(34)										
(35)	**RETAIL FUNCTION**									
(36)										
(37)	DISTRIBUTION PLANT:									
(38)	SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
(39)	METERS	0	0	0	0	0	0	0	0	0
(40)	TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(41)										
(42)	GENERAL PROPERTY PLANT	0	0	36,737	0	0	0	0	0	36,737
(43)	TOTAL PLANT IN SERVICE	0	0	36,737	0	0	0	0	0	36,737
(44)										
	Working Capital & Deferred									
(45)	Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50)	DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51)	DEF. CHG. - Tax	0	0	172	0	0	0	0	0	172
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	139	0	0	0	0	0	139
(54)	SUB-TOTAL	0	0	127,079	0	0	0	0	0	127,079
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	163,816	0	0	0	0	0	163,816
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,520,102**	**$356,798**	**$1,009,159**	**($1,111,202)**	**$1,111,202**	**$0**	**$3,408,900**	**$1,467,999**	**$1,009,159**

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$388,772	$250,300	$13,250	$68,765	$7,877	$7,205	$8,309	$14,122	$11,693	$5,390	$1,861	D-3A
(5)	HYDRO PLANT	362,593	233,446	12,358	64,134	7,347	6,719	7,749	13,171	10,906	5,027	1,736	D-3A
(6)	WIND PLANT	74,149	47,739	2,527	13,115	1,502	1,374	1,585	2,693	2,230	1,028	355	D-3A
(7)	LM6000 PLANT	46,443	29,901	1,583	8,215	941	861	993	1,687	1,397	644	222	D-3A
(8)	GAS TURBINE PLANT - OTHER	38,321	24,672	1,306	6,778	776	710	819	1,392	1,153	531	183	D-3A
(9)	GENERATION BATTERIES	80,084	51,560	2,729	14,165	1,623	1,484	1,712	2,909	2,409	1,110	383	D-3A
(10)	RADIAL TO GENERATION TRANS.	29,111	18,742	992	5,149	590	539	622	1,057	876	404	139	D-3A
(11)	TOTAL GENERATION PLANT	1,019,473	656,360	34,745	180,322	20,656	18,893	21,789	37,031	30,662	14,134	4,881	
(12)													
(13)	GEN. PROPERTY PLANT	69,278	44,603	2,361	12,254	1,404	1,284	1,481	2,516	2,084	961	332	P-7
(14)	TOTAL PLANT IN SERVICE	1,088,751	700,963	37,106	192,575	22,060	20,176	23,269	39,548	32,746	15,095	5,213	
(15)													
	Working Capital & Deferred												
(16)	Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(20)	MAT. & SUPPLIES - OTHER	15,330	9,869	522	2,711	311	284	328	557	461	213	73	P-7
(21)	DEF. CHG. - Financing	4,221	2,717	144	747	86	78	90	153	127	59	20	P-7
(22)	DEF. CHG. - Tax	5,099	3,283	174	902	103	94	109	185	153	71	24	P-7
(23)	DEF. CHG. - Pension	44,266	28,500	1,509	7,830	897	820	946	1,608	1,331	614	212	O-1
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	D-3A
(25)	DEF. CHG. - Fuel Deferral	0	0	0	0	0	0	0	0	0	0	0	D-3A
(26)	DEF. CHG. - Other	4,333	2,790	148	766	88	80	93	157	130	60	21	P-7
(27)	DEF. CHG. - FCR	5,167	3,327	176	914	105	96	110	188	155	72	25	P-7
(28)	DEF. CR. - ARO Steam	-41,278	-26,575	-1,407	-7,301	-836	-765	-882	-1,499	-1,241	-572	-198	D-3A
(29)	DEF. CR. - ARO Hydro	-20,511	-13,205	-699	-3,628	-416	-380	-438	-745	-617	-284	-98	D-3A
(30)	DEF. CR. - ARO Wind	-8,378	-5,394	-286	-1,482	-170	-155	-179	-304	-252	-116	-40	D-3A
(31)	DEF. CR. - ARO LM6000	-707	-455	-24	-125	-14	-13	-15	-26	-21	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,232	-224	-1,163	-133	-122	-140	-239	-198	-91	-31	D-3A
(32)	DEF. CR. - Other	-14,911	-9,600	-508	-2,637	-302	-276	-319	-542	-448	-207	-71	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,499	-2,253	-119	-619	-71	-65	-75	-127	-105	-49	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-17,440	-11,228	-594	-3,085	-353	-323	-373	-633	-525	-242	-83	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,071,311	689,735	36,511	189,491	21,707	19,853	22,896	38,914	32,221	14,853	5,129	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0	0	0	0	0	0	D-3B
(41)													
(42)	GEN. PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-8A
(43)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)													
	Working Capital & Deferred												
(45)	Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-8A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-8A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-8A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-2A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-8A
(54)	DEF. CHG. - ARO Trans.	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	D-3B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	**Transmission - HV**	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**	1,000,894	644,399	34,112	177,035	20,280	18,548	21,391	36,357	30,104	13,877	4,792	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	103,274	66,490	3,520	18,267	2,093	1,914	2,207	3,751	3,106	1,432	494	P-8B
(4)	TOTAL PLANT IN SERVICE	1,104,168	710,889	37,631	195,302	22,372	20,462	23,599	40,108	33,210	15,309	5,286	
(5)													
	Working Capital & Deferred												
(6)	Charges/Credits:												
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10)	MAT. & SUPPLIES - OTHER	15,547	10,009	530	2,750	315	288	332	565	468	216	74	P-8B
(11)	DEF. CHG. - Financing	4,280	2,756	146	757	87	79	91	155	129	59	20	P-8B
(12)	DEF. CHG. - Tax	5,171	3,329	176	915	105	96	111	188	156	72	25	P-8B
(13)	DEF. CHG. - Pension	20,370	13,115	694	3,603	413	377	435	740	613	282	98	O-2B
(14)	DEF. CHG. - Other	4,177	2,689	142	739	85	77	89	152	126	58	20	P-8B
(15)	DEF. CHG. - FCR	5,240	3,374	179	927	106	97	112	190	158	73	25	P-8B
(16)	DEF. CR. - ARO Trans	-7	-4	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17)	SUB-TOTAL	54,778	35,268	1,867	9,689	1,110	1,015	1,171	1,990	1,648	759	262	
(18)													
(19)	Transmission - EHV	1,158,946	746,156	39,498	204,991	23,482	21,477	24,769	42,098	34,857	16,068	5,549	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,158,946	746,156	39,498	204,991	23,482	21,477	24,769	42,098	34,857	16,068	5,549	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	969,419	673,306	36,944	184,273	11,251	21,023	21,188	9,767	0	2,679	8,987	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	36,113	0	0	0	0	0	0	0	0	0	36,113	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	1,005,532	673,306	36,944	184,273	11,251	21,023	21,188	9,767	0	2,679	45,100	
(28)													
(29)	GEN. PROPERTY PLANT	128,076	88,955	4,881	24,346	1,486	2,778	2,799	1,290	0	354	1,187	P-9
(42)		1,133,608	762,261	41,825	208,619	12,738	23,801	23,987	11,057	0	3,033	46,287	
	Working Capital & Deferred												
(43)	Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,961	11,086	608	3,034	185	346	349	161	0	44	148	P-9
(48)	DEF. CHG. - Financing	4,395	3,052	167	835	51	95	96	44	0	12	41	P-9
(49)	DEF. CHG. - Tax	5,309	3,687	202	1,009	62	115	116	53	0	15	49	P-9
(50)	DEF. CHG. - Pension	15,089	9,984	546	2,756	258	313	337	211	0	61	622	O-3
(51)	DEF. CHG. - Other	4,288	2,978	163	815	50	93	94	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	45,034	30,782	1,687	8,449	605	963	992	513	0	144	900	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,178,642	793,043	43,512	217,068	13,343	24,764	24,979	11,570	0	3,177	47,187	
(55)													
(56)	**TOTAL DEMAND**	**$3,408,900**	**$2,228,934**	**$119,522**	**$611,549**	**$58,532**	**$66,094**	**$72,645**	**$92,582**	**$67,079**	**$34,098**	**$57,865**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$417,954	$219,695	$15,117	$91,586	$14,707	$10,743	$17,345	$28,202	$12,212	$5,081	$3,266	E-1A
(5)	HYDRO PLANT	389,810	204,901	14,099	85,418	13,717	10,020	16,177	26,303	11,390	4,739	3,046	E-1A
(6)	WIND PLANT	79,715	41,902	2,883	17,468	2,805	2,049	3,308	5,379	2,329	969	623	E-1A
(7)	LM6000 PLANT	49,929	26,245	1,806	10,941	1,757	1,283	2,072	3,369	1,459	607	390	E-1A
(8)	GAS TURBINE PLANT - OTHER	41,197	21,655	1,490	9,028	1,450	1,059	1,710	2,780	1,204	501	322	E-1A
(9)	GENERATION BATTERIES	86,095	45,255	3,114	18,866	3,030	2,213	3,573	5,809	2,516	1,047	673	E-1A
(10)	RADIAL TO GENERATION TRANS.	31,296	16,451	1,132	6,858	1,101	804	1,299	2,112	914	380	245	E-1A
(11)	TOTAL GENERATION PLANT	1,095,995	576,104	39,640	240,164	38,567	28,171	45,485	73,954	32,023	13,325	8,564	
(12)													
(13)	GENERAL PROPERTY PLANT	74,478	39,149	2,694	16,320	2,621	1,914	3,091	5,025	2,176	905	582	P-10
(14)	TOTAL PLANT IN SERVICE	1,170,473	615,252	42,334	256,484	41,187	30,085	48,576	78,979	34,199	14,230	9,146	
(15)													
	Working Capital & Deferred												
(16)	Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	219,858	115,567	7,952	48,177	7,736	5,651	9,124	14,835	6,424	2,673	1,718	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,480	8,663	596	3,611	580	424	684	1,112	482	200	129	P-10
(21)	DEF. CHG. - Financing	4,537	2,385	164	994	160	117	188	306	133	55	35	P-10
(22)	DEF. CHG. - Tax	5,482	2,882	198	1,201	193	141	228	370	160	67	43	P-10
(23)	DEF. CHG. - Pension	45,530	23,932	1,647	9,977	1,602	1,170	1,890	3,072	1,330	554	356	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	-6,017	-3,163	-218	-1,318	-212	-155	-250	-406	-176	-73	-47	E-1A
(26)	DEF. CHG. - Other	4,659	2,449	168	1,021	164	120	193	314	136	57	36	P-10
(27)	DEF. CHG. - FCR	5,555	2,920	201	1,217	195	143	231	375	162	68	43	P-10
(28)	DEF. CR. - ARO Steam	-44,376	-23,326	-1,605	-9,724	-1,562	-1,141	-1,842	-2,994	-1,297	-539	-347	E-1A
(29)	DEF. CR. - ARO Hydro	-22,050	-11,591	-798	-4,832	-776	-567	-915	-1,488	-644	-268	-172	E-1A
(30)	DEF. CR. - ARO Wind	-9,006	-4,734	-326	-1,974	-317	-231	-374	-608	-263	-109	-70	E-1A
(31)	DEF. CR. - ARO LM6000	-760	-400	-28	-167	-27	-20	-32	-51	-22	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,030	-8,426	-580	-3,513	-564	-412	-665	-1,082	-468	-195	-125	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,761	-1,977	-136	-824	-132	-97	-156	-254	-110	-46	-29	E-1A
(34)	CONTRACT RECEIVABLE	97,427	51,212	3,524	21,349	3,428	2,504	4,043	6,574	2,847	1,184	761	E-1A
(35)	SUB-TOTAL	297,526	156,393	10,761	65,196	10,470	7,647	12,348	20,076	8,693	3,617	2,325	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,467,999	771,645	53,095	321,681	51,657	37,733	60,923	99,055	42,892	17,847	11,471	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a se	0	0	0	0	0	0	0	0	0	0	0	E-1B
(41)													
(42)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11A
(43)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)													
	Working Capital & Deferred												
(45)	Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	-0	-0	-0	-0	0	0	0	0	-0	-0	-0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)									0				
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
	Working Capital & Deferred												
(6)	Charges/Credits:												
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(10)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(11)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(14)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(15)	DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16)	DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(17)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(18)													
(19)	Transmission - EHV	0	0	0	0	0	0	0	0	0	0	0	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	0	0	0	0	0	0	0	0	0	0	0	
(22)													
(23)	**TOTAL ENERGY**	$1,467,999	$771,645	$53,095	$321,681	$51,657	$37,733	$60,923	$99,055	$42,892	$17,847	$11,471	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$679,735	$606,916	$34,804	$22,940	$45	$4,404	$361	$79	$2	$12	$10,173	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	86,579	77,304	4,433	2,922	6	561	46	10	0	1	1,296	P-12
(7)	TOTAL PLANT IN SERVICE	766,314	684,220	39,237	25,862	51	4,964	407	89	3	13	11,469	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	10,790	9,634	552	364	1	70	6	1	0	0	161	P-12
(14)	DEF. CHG. - Financing	2,971	2,652	152	100	0	19	2	0	0	0	44	P-12
(15)	DEF. CHG. - Tax	3,589	3,205	184	121	0	23	2	0	0	0	54	P-12
(16)	DEF. CHG. - Pension	58,781	53,101	3,018	1,334	2	254	17	3	0	1	1,050	O-6
(17)	DEF. CHG. - Other	2,899	2,588	148	98	0	19	2	0	0	0	43	P-12
(18)	SUB-TOTAL	79,029	71,180	4,055	2,017	3	386	28	6	0	1	1,353	
(19)													
(20)	**TOTAL DIST. FUNCTION**	845,343	755,400	43,292	27,879	54	5,350	435	94	3	14	12,822	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	36,737	32,801	1,881	1,240	2	238	20	4	0	1	550	P-13
(26)	TOTAL PLANT IN SERVICE	36,737	32,801	1,881	1,240	2	238	20	4	0	1	550	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	126,109	93,035	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33)	DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34)	DEF. CHG. - Tax	172	154	9	6	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	139	124	7	5	0	1	0	0	0	0	2	P-13
(37)	SUB-TOTAL	127,079	93,902	6,624	15,242	1,741	1,906	3,201	3,191	0	599	673	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	163,816	126,703	8,505	16,482	1,743	2,144	3,220	3,196	0	600	1,223	
(40)													
(41)	**TOTAL CUSTOMER**	**1,009,159**	**882,103**	**51,797**	**44,360**	**1,797**	**7,494**	**3,656**	**3,290**	**3**	**614**	**14,045**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,886,058**	**$3,882,682**	**$224,414**	**$977,590**	**$111,986**	**$111,321**	**$137,224**	**$194,927**	**$109,974**	**$52,559**	**$83,381**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND**												
(2)													
(3)	LAND	$2,624	$1,782	$97	$493	$52	$56	$62	$45	$0	$12	$24	P-3
(4)	EASEMENTS & SURVEY	107,643	73,105	3,990	20,221	2,148	2,294	2,532	1,865	0	512	976	P-3
(5)	OTHER	10,799	7,334	400	2,029	216	230	254	187	0	51	98	P-3
(6)	SUBSTATIONS	192,024	128,945	7,010	35,778	4,561	4,047	4,648	4,227	0	1,086	1,721	EXH 3B
(7)	POLES & FIXTURES	126,077	87,110	4,778	23,933	1,738	2,726	2,816	1,400	0	414	1,163	EXH 3D
(8)	O.H. LINES	109,166	73,718	4,023	20,493	2,446	2,320	2,629	1,970	0	582	984	EXH 3F
(9)	U.G. LINES	15,413	10,870	599	2,955	91	338	320	73	0	22	145	EXH 3H
(10)	LINE TRANSFORMERS	405,674	290,441	16,047	78,371	0	9,011	7,926	0	0	0	3,877	D-1
(11)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13)	STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(14)													
(15)	TOTAL DEMAND	1,005,532	673,306	36,944	184,273	11,251	21,023	21,188	9,767	0	2,679	45,100	
(16)													
(17)	**CUSTOMER**												
(18)													
(19)	LAND	2,426	2,196	124	51	0	10	0	0	0	0	45	P-4
(20)	EASEMENTS & SURVEY	99,500	90,075	5,102	2,074	2	394	19	3	0	1	1,830	P-4
(21)	OTHER	9,982	9,036	512	208	0	40	2	0	0	0	184	P-4
(22)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23)	POLES & FIXTURES	315,181	285,316	16,161	6,570	8	1,248	68	11	0	2	5,797	EXH 3D
(24)	O.H. LINES	79,762	72,206	4,090	1,663	2	316	16	2	0	0	1,467	EXH 3F
(25)	U.G. LINES	46,244	41,874	2,372	964	0	183	0	0	0	0	851	EXH 3H
(26)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27)	SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2B
(28)	METERS	68,109	57,177	3,664	5,765	33	1,141	257	62	2	9	0	EXH 3G
(29)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)													
(31)	TOTAL CUSTOMER	$679,735	$606,916	$34,804	$22,940	$45	$4,404	$361	$79	$2	$12	$10,173	
(32)													
(33)	**RETAIL**												
(34)													
(35)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)													
(38)	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
(39)													
(40)	**SUMMARY**												
(41)													
(42)	LAND	5,050	3,978	222	544	52	66	62	46	0	12	68	P-3 & 4
(43)	EASEMENTS & SURVEY	207,143	163,180	9,092	22,295	2,151	2,688	2,551	1,868	0	512	2,806	P-3 & 4
(44)	OTHER	20,781	16,370	912	2,237	216	270	256	187	0	51	281	P-3 & 4
(45)	SUBSTATIONS	192,024	128,945	7,010	35,778	4,561	4,047	4,648	4,227	0	1,086	1,721	EXH 3B
(46)	POLES & FIXTURES	441,257	372,426	20,939	30,502	1,746	3,974	2,884	1,410	0	416	6,960	EXH 3D
(47)	O.H. LINES	188,928	145,924	8,113	22,156	2,447	2,636	2,645	1,972	0	583	2,451	EXH 3F
(48)	U.G. LINES	61,657	52,744	2,971	3,920	91	522	320	73	0	22	996	P-1 & 2
(49)	LINE TRANSFORMERS	405,674	290,441	16,047	78,371	0	9,011	7,926	0	0	0	3,877	D-1
(50)	SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2
(51)	METERS	68,109	57,177	3,664	5,765	33	1,141	257	62	2	9	0	EXH 3G
(52)	STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(53)													
(54)	**TOTAL AVE. RATE BASE**	**$1,685,267**	**$1,280,222**	**$71,748**	**$207,213**	**$11,296**	**$25,427**	**$21,549**	**$9,845**	**$2**	**$2,690**	**$55,273**	

EXHIBIT 3B

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) DIST. BULK PWR.	(3) DIST. GENERAL
(1) TOT. DIST. SUBSTATIONS	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,945	118,631	10,315
(3) SMALL GENERAL	7,010	6,447	562
(4) GENERAL	35,778	32,904	2,874
(5) GENERAL LARGE	4,561	4,193	367
(6) SMALL INDUSTRIAL	4,047	3,722	325
(7) MEDIUM INDUSTRIAL	4,648	4,274	374
(8) LARGE INDUSTRIAL	4,227	3,931	296
(9) PHP	0	0	0
(10) MUNICIPAL	1,086	998	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
ALLOCATION FACTOR		D-2B	D-2 B

EXHIBIT 3C

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.164	0.472	0.121	0.243
(2) TOTAL NET WIRE COST	$441,257	$72,541	$208,098	$53,535	$107,083
(3) FACTORS bfr Adjustment	1.000	0.150	0.486	0.110	0.254
(4) ADJUSTMENT before Zero Cap Restriction		8.8%		9.3%	
(5) FACTORS bfr Zero Cap	1	0.164	0.472	0.121	0.243
(6) ADJUSTMENT after Zero Cap Restriction	0	0.014	(0.014)	0.011	(0.011)

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$372,426	$48,781	$188,353	$38,328	$96,963
(2) SMALL GENERAL	20,939	2,660	10,669	2,118	5,492
(3) GENERAL	30,502	13,590	4,337	10,342	2,233
(4) GENERAL LARGE	1,746	1,738	8	0	0
(5) SMALL INDUSTRIAL	3,974	1,537	824	1,189	424
(6) MEDIUM INDUSTRIAL	2,884	1,770	68	1,046	0
(7) LARGE INDUSTRIAL	1,410	1,400	11	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	416	414	2	0	0
(10) UNMETERED	6,960	651	3,827	512	1,970
(11) TOTAL	$441,257	$72,541	$208,098	$53,535	$107,083
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3E

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.540	0.255	0.038	0.167
(2) TOTAL NET WIRE COST	$188,928	$102,081	$48,116	$7,085	$31,645
(3) FACTORS bfr Adjustment	1.000	0.493	0.302	0.034	0.171
(4) ADJUSTMENT before Zero Cap Restriction		8.8%		9.3%	
(5) FACTORS bfr Zero Cap	1	0.540	0.255	0.038	0.167
(6) ADJUSTMENT after Zero Cap Restriction	0	0.047	(0.047)	0.004	(0.004)

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$145,924	$68,646	$43,551	$5,072	$28,655
(2) SMALL GENERAL	8,113	3,743	2,467	280	1,623
(3) GENERAL	22,156	19,124	1,003	1,369	660
(4) GENERAL LARGE	2,447	2,446	2	0	0
(5) SMALL INDUSTRIAL	2,636	2,163	190	157	125
(6) MEDIUM INDUSTRIAL	2,645	2,491	16	138	0
(7) LARGE INDUSTRIAL	1,972	1,970	2	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	583	582	0	0	0
(10) UNMETERED	2,451	916	885	68	582
(11) TOTAL	$188,928	$102,081	$48,116	$7,085	$31,645
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3G

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.061	0.006	0.189	0.744
(2) TOTAL NET WIRE COST	$61,657	$3,784	$347	$11,629	$45,897
(3) FACTORS bfr Adjustment	1.000	0.056	0.011	0.171	0.762
(4) ADJUSTMENT before Zero Cap Restriction		8.8%		9.3%	
(5) FACTORS bfr Zero Cap	1	0.061	0.006	0.189	0.744
(6) ADJUSTMENT after Zero Cap Restriction	0	0.005	(0.005)	0.018	(0.018)

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$52,744	$2,545	$314	$8,326	$41,560
(2) SMALL GENERAL	2,971	139	18	460	2,354
(3) GENERAL	3,920	709	7	2,247	957
(4) GENERAL LARGE	91	91	0	0	0
(5) SMALL INDUSTRIAL	522	80	1	258	182
(6) MEDIUM INDUSTRIAL	320	92	0	227	0
(7) LARGE INDUSTRIAL	73	73	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	22	22	0	0	0
(10) UNMETERED	996	34	6	111	844
(11) TOTAL	$61,657	$3,784	$347	$11,629	$45,897
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST ($000)
(1) DOMESTIC	486,363	$129.17	$62,823,522	83.95	$57,177
(2) SMALL GENERAL	27,549	146.15	4,026,344	5.38	3,664
(3) GENERAL	11,199	565.62	6,334,383	8.46	5,765
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	33
(5) SMALL INDUSTRIAL	2,127	589.45	1,253,912	1.68	1,141
(6) MEDIUM INDUSTRIAL	175	1,611.77	281,968	0.38	257
(7) LARGE INDUSTRIAL	36	1,891.93	67,939	0.09	62
(8) PHP	1	1,824.69	1,825	0.00	2
(9) MUNICIPAL	5	1,891.93	9,460	0.01	9
(10) UNMETERED	9,882	N/A	0	0.00	0
(11) TOTAL	537,357		$74,835,591	100.00	$68,109

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1)	FUEL	366,094	310,870	-	-	-	55,224.5	
(2)	**PURCHASED POWER:**							
(3)	OTHER THAN BIOMASS AND WIND	27,737	27,646	-	-	-	91.1	
(4)	BIOMASS	21,026	20,957	-	-	-	69.4	
(5)	MARITIME LINK	202,151	201,489				662.0	
(6)	WIND ENRIS	33,418	33,311	-	-	-	106.8	
(7)	WIND NRIS	182,852	182,268				583.4	
(8)	IMPORTS	89,972	89,677	-	-	-	295.5	
(9)	BUTU CAPACITY CREDIT	-	393.0				(393.0)	
(10)	**TOTAL**	**923,251**	**866,611**	**-**	**-**	**-**	**56,639.700**	
(11)								
(12)	**POWER PRODUCTION**							
(13)	THERMAL OPERATING & MAINT.	60,864	58,625	-	-	-	2,239	
(14)	HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88	
(15)	WIND - OPERATING & MAINT.	8,528	8,214	-	-	-	314	
(16)	SOLAR - OPERATING & MAINT.	139	-				139	
(16)	BIOMASS - OPERATING & MAINT.	6,831	6,580	-	-	-	251	
(17)	LM6000 OPERATING & MAINT.	656	632	-	-	-	24	
(18)	COMBUSTION TURBINE - OPER. & MAINT.	1,728	1,664	-	-	-	64	
(19)	FUEL PROCUREMENT	6,858	6,605	-	-	-	252	
(20)	GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21)	GENERATION BATTERIES	-	-	-	-	-	-	
(22)	RADIAL TO GENERATION TRANS.	1,455	1,401	-	-	-	54	
(23)	**TOTAL POWER PRODUCTION**	**89,453.5**	**86,028**	**-**	**-**	**-**	**3,425**	
(24)								
(25)	**CORPORATE GROUPS**							
(26)	EXECUTIVE MANAGEMENT	1,728	1,203	139	298	24	63	F - 2
(27)	CORP. SECRETARY & INSURANCE	11,822	7,824	1,949	1,060	552	437	F - 4
(28)	LEGAL SERVICES	5,177	3,606	418	894	71	189	F - 2
(29)	EXTERNAL RELATIONS	1,550	652	167	425	254	52	F - 1
(30)	ENVIRONMENTAL POLICIES & PROGRAMS	322	132	65	111	2	12	F - 3
(31)								
(32)	**TOTAL CORPORATE GROUPS**	**20,598**	**13,418**	**2,737**	**2,789**	**902**	**753**	
(33)								
(34)	**CUSTOMER OPERATIONS**							
(35)	TRANSMISSION & DISTRIBUTION:							
(36)	TRANSMISSION:							
(37)	HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38)	HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)								
(40)	EHV and HV BEFORE STORM EXPENSES	21,185	-	20,236	-	-	949	
(41)	EHV and HV STORM EXPENSES	247		236	-	-	11	
(42)								
(43)	**DISTRIBUTION:**							
(44)	SUBSTATIONS	1,541	-	-	1,491	-	50	
(45)	OVERHEAD LINES BEFORE STORM EXPENSES	33,368	-	-	32,275	-	1,092	
(46)	OVERHEAD LINES STORM EXPENSES	22,245	-	-	21,517	-	728	
(47)	UNDERGROUND LINES	589	-	-	570	-	19	
(48)	LINE TRANSFORMERS	-	-	-	-	-	-	
(49)	METERS (Meter Shop Only)	-	-	-	-	-	-	
(50)	COMMUNICATIONS	-	-	-	-	-	-	
(51)	STREET LIGHTING	589	-	-	570	-	19	
(53)	**TOTAL DISTRIBUTION**	**58,332.2**	**-**	**-**	**56,423**	**-**	**1,910**	
(54)								
(55)	**TOTAL CUSTOMER OPERATIONS - T & D**	79,764.491	-	20,472	56,423	-	2,870	
(56)								
(57)	**GENERATION SERVICES**	12,338	11,884				454	
(58)								
(59)	**CUSTOMER SERVICE**							
(60)	**CUSTOMER SERVICE**							
(61)	CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,509	29	
(62)	CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,772	73	
(63)	**CALL CENTRE:**							
(64)	CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65)	CUSTOMER CARE	6,940	-	-	-	6,808	131	
(66)	**REVENUE OPERATIONS:**							
(67)	BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,255	43	
(68)	METER DATA SERVICES	441	-	-	-	432	8	
(69)	SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	39.085	
(70)	METER SERVICES - FIELD	1,447	-	-	-	1,419	27	
(71)	ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,567	88	
(72)	REVENUE OPS ADMIN	-	-	-	-	-	-	
(73)	CREDIT SERVICES							
(74)	BAD DEBT EXPENSE	5,013	-	-	-	4,918	95	
(75)	MARKETING & SALES							
(76)	METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77)	**TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,893**	**557**	

EXHIBIT 4 - Detail A
PAGE `2 OF 6

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1)	**REGULATORY AFFAIRS**							
(2)	Advocacy Expense	1,931	1,345	156	334	26	70	F - 2
(3)	Other Expenses	7,582	5,280	612	1,310	104	277	F - 2
(4)	**Subtotal**	9,513	6,625	767	1,643	130	347	
(5)								
(6)	**FINANCE GROUP**							
(7)	INTERNAL AUDIT	1,825	1,271	147	315	25	67	F - 2
(8)	INVESTOR RELATIONS	278	114	56	96	2	10	F - 3
(9)	DIRECTOR FINANCE	470	327	38	81	6	17	F - 2
(10)	TREASURER	435	303	35	75	6	16	F - 2
(11)	CORPORATE TAX	908	373	182	313	6	33	F - 3
(12)								
(13)	GM FINANCE	-						
(14)	CORPORATE CONTROLLER	3,646	2,539	294	630	50	133	F - 2
(15)	CORP. PERFORMANCE & BACK OFFICE	-						
(16)								
(17)	**TOTAL FINANCE**	7,561	4,927	752	1,511	95	276	
(18)								
(19)	**ENTERPRISE SERVICES**							
(20)	PROCUREMENT & FACILITIES	12,656	3,058	3,058	3,058	3,058	423	F - 5
(21)	INFORMATION TECHNOLOGY	47,662	20,060	5,126	13,072	7,804	1,600	F - 1
(22)								
(23)	**TOTAL ENTERPRISE SERVICES**	60,318	23,119	8,185	16,130	10,863	2,022	
(24)								
(25)	**HUMAN RESOURCES**							
(26)	--HUMAN RESOURCES	9,248	3,893	995	2,536	1,514	310	F - 1
(27)								
(28)	OTHER EXPENSES	7,887	3,319	848	2,163	1,291	265	F - 1
(29)								
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	**323,355**	**151,867**	**34,600**	**84,016**	**41,662**	**11,210**	
(31)								
(32)	**TOTAL DIVISIONAL EXPENSES**	**325,286**	**153,212**	**34,756**	**84,350**	**41,688**	**11,280**	
(33)								
(34)	**COGS**	-	-	-	-	-	-	
(35)								
(36)	**DSM EXPENSES**	-	-	-	-	-	-	
(37)								
(38)	**FCR DEFERRAL**	-	-	-	-	-	-	
(39)								
(40)	**OTHER EXPENSES**	-	-	-	-	-	-	
(41)								
(42)	**CAPITAL RELATED EXPENSES**							
(43)								
(44)	GRANTS IN LIEU OF TAXES	51,549	21,162	10,343	17,797	344	1,903	
(45)	DEPRECIATION :							
(46)	STEAM	49,859	48,024	-	-	-	1,834	
(47)	HYDRO	17,266	16,631	-	-	-	635	
(48)	WIND	13,334	12,844	-	-	-	491	
(49)	SOLAR	61					61	
(50)	LM6000	7,372	7,101	-	-	-	271	
(51)	GAS TURBINE - OTHER	3,239	3,120	-	-	-	119	
(52)	GENERATION BATTERIES	8,877	8,551	-	-	-	327	
(53)	RADIAL TO GENERATION TRANS.	3,081	2,968	-	-	-	113	
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
(55)	Transmission - EHV and HV combined	30,089	-	28,741	-	-	1,348	
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	
(57)	DISTRIBUTION - Easements	3,574			3,457	-	117	
(58)	DISTRIBUTION - Other	1,393			1,348	-	46	
(59)	DISTRIBUTION - Substations	9,632			9,317	-	315	
(60)	DISTRIBUTION - Poles and Fixtures	22,210			21,483	-	727	
(61)	DISTRIBUTION - OH Lines	12,809			12,390	-	419	
(62)	DISTRIBUTION -UG Lines	2,997			2,899	-	98	
(63)	DISTRIBUTION -Line Transformers	30,216			29,227	-	989	
(64)	DISTRIBUTION -Services	3,514			3,398	-	115	
(65)	DISTRIBUTION -Meters	8,399			8,124	-	275	
(66)	DISTRIBUTION - Streetlight Related	4,918	-	-	4,757	-	161	
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,533	6,242	360.0	
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,990	-	774	2,108	-	107.7	F - 6
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,575	-	3,076	5,180	-	319.6	F - 7
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,178	8,600	14,481	-	1,588.0	F - 8
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72)	INTEREST NET	154,226	64,106	29,258	51,096	4,136	5,630	
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74)	CORPORATE TAXES	10,114	4,204	1,919	3,351	271	369	
(75)								
(76)	**TOTAL OPERATING EXPENSES**	**1,765,210**	**1,226,710**	**117,864**	**281,294**	**52,682**	**86,660**	
(77)								
(78)	NON-OPERATING REVENUE:						-	
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80)	EXPORT SALES	-	-	-	-	-	-	
(81)	LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-	
(82)	CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-	
(83)	NSF	(160)	-	-	-	(160)	-	
(84)	RETAIL SALES	(1,709)	-	-	-	(1,709)	-	
(85)	WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-	
(86)	POLE SERVICES	(16,695)	-	-	(16,695)	-	-	
(87)	STEAM AND ASH SALES	(5,038)	(5,038)				-	
(88)	AMI OPT OUT CHARGE	(0)				(0)	-	
(89)	OTHER REVENUE	(4,487)	(3,280)	(315)	(752)	(141)	-	
(90)								
(91)	**PROFIT/LOSS**	212,348	88,265	40,284	70,352	5,694	7,752	$94,413
(92)								
(93)	**TOTAL NET EXPENSES**	**1,932,209**	**1,306,658**	**157,833**	**334,200**	**39,106**	**94,413**	
(94)								
(95)	Generation							
(96)	Transmission							
(97)	Distribution							
(98)	Retail							
(99)	Total							

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.

FUNCTIO
FOR

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	58,625	58,625	-	-	-	13.08%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	2,306	2,306	-	-	-	0.5%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,214	8,214	-	-	-	1.8%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,580	6,580	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	632	632	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,664	1,664	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,605	6,605	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,401	1,401	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	84,627	84,627	-	-	-	18.9%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,665	1,203	139	298	24	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,385	7,824	1,949	1,060	552	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,988	3,606	418	894	71	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	1,498	652	167	425	254	0.1%	0.1%	0.1%	0.4%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	310	132	65	111	2	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	19,846	13,418	2,737	2,789	902	3.0%	1.7%	0.8%	1.5%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	20,236	-	20,236	-	-	0.0%	12.8%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	236	-	236	-	-	0.0%	0.1%	0.0%	0.0%
(42)									
(43) **DISTRIBUTION:**									
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	32,275	-	-	32,275	-	0.0%	0.0%	9.2%	0.0%
(46) OVERHEAD LINES STORM EXPENSES	21,517	-	-	21,517	-	0.0%	0.0%	6.1%	0.0%
(47) UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(53) **TOTAL DISTRIBUTION**	56,423	-	-	56,423	-	0.0%	0.0%	16.0%	0.0%
(54)									
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	76,894	-	20,472	56,423	-	0.0%	12.9%	16.0%	0.0%
(56)									
(57) **GENERATION SERVICES**	11,884	11,884	-	-	-	2.7%	0.0%	0.0%	0.0%
(58)									
(59) **CUSTOMER SERVICE**									
(60) **CUSTOMER SERVICE**									
(61) CUSTOMER SERVICE EXPERIENCE	1,509	-	-	-	1,509	0.0%	0.0%	0.0%	2.6%
(62) CUSTOMER SOLUTIONS	3,772	-	-	-	3,772	0.0%	0.0%	0.0%	6.5%
(63) **CALL CENTRE:**									
(64) CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65) CUSTOMER CARE	6,808	-	-	-	6,808	0.0%	0.0%	0.0%	11.7%
(66) **REVENUE OPERATIONS:**									
(67) BILLING SERVICES & PAYMENTS	2,255	-	-	-	2,255	0.0%	0.0%	0.0%	3.9%
(68) METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69) SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70) METER SERVICES - FIELD	1,419	-	-	-	1,419	0.0%	0.0%	0.0%	2.4%
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,567	-	-	-	4,567	0.0%	0.0%	0.0%	7.8%
(72) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) BAD DEBT EXPENSE	4,918	-	-	-	4,918	0.0%	0.0%	0.0%	8.4%
(75) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77) **TOTAL CUSTOMER SERVICE**	28,048	-	-	1,155	26,893	0.0%	0.0%	0.3%	46.1%

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**									
(2)	Advocacy Expense	1,861	1,345	156	334	26	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	7,305	5,280	612	1,310	104	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**	9,166	6,625	767	1,643	130	1.5%	0.5%	0.5%	0.2%
(5)										
(6)	**FINANCE GROUP**									
(7)	INTERNAL AUDIT	1,758	1,271	147	315	25	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	453	327	38	81	6	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	419	303	35	75	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	874	373	182	313	6	0.1%	0.1%	0.1%	0.0%
(12)										
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,513	2,539	294	630	50	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17)	**TOTAL FINANCE**	7,284	4,927	752	1,511	95	1.1%	0.5%	0.4%	0.2%
(18)										
(19)	**ENTERPRISE SERVICES**									
(20)	PROCUREMENT & FACILITIES	12,233	3,058	3,058	3,058	3,058	0.7%	1.9%	0.9%	5.2%
(21)	INFORMATION TECHNOLOGY	46,063	20,060	5,126	13,072	7,804	4.5%	3.2%	3.7%	13.4%
(22)										
(23)	**TOTAL ENTERPRISE SERVICES**	58,296	23,119	8,185	16,130	10,863	5.2%	5.2%	4.6%	18.6%
(24)										
(25)	**HUMAN RESOURCES**									
(26)	--HUMAN RESOURCES	8,938	3,893	995	2,536	1,514	0.9%	0.6%	0.7%	2.6%
(27)										
(28)	OTHER EXPENSES	7,622	3,319	848	2,163	1,291	0.7%	0.5%	0.6%	2.2%
(29)										
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	312,145	151,867	34,600	84,016	41,662	33.9%	21.9%	23.9%	71.4%
(31)										
(32)	**TOTAL DIVISIONAL EXPENSES**	**314,006**	**153,212**	**34,756**	**84,350**	**41,688**	34.2%	22.0%	24.0%	71.4%
(33)										
(34)	**COGS**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36)	**DSM EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38)	**FCR DEFERRAL**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	**OTHER EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42)	**CAPITAL RELATED EXPENSES**									
(43)										
(44)	GRANTS IN LIEU OF TAXES	49,646	21,162	10,343	17,797	344	4.7%	6.5%	5.1%	0.6%
(45)	DEPRECIATION :									
(46)	STEAM	48,024	48,024	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO	16,631	16,631	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND	12,844	12,844	-	-	-	2.9%	0.0%	0.0%	0.0%
(49)	SOLAR									
(50)	LM6000	7,101	7,101	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	3,120	3,120	-	-	-	0.7%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,551	8,551	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	2,968	2,968	-	-	-	0.7%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined	28,741	-	28,741	-	-	0.0%	18.2%	0.0%	0.0%
(56)	DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	3,457	-	-	3,457	-	0.0%	0.0%	1.0%	0.0%
(58)	DISTRIBUTION - Other	1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations	9,317	-	-	9,317	-	0.0%	0.0%	2.6%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures	21,483	-	-	21,483	-	0.0%	0.0%	6.1%	0.0%
(61)	DISTRIBUTION - OH Lines	12,390	-	-	12,390	-	0.0%	0.0%	3.5%	0.0%
(62)	DISTRIBUTION -UG Lines	2,899	-	-	2,899	-	0.0%	0.0%	0.8%	0.0%
(63)	DISTRIBUTION -Line Transformers	29,227	-	-	29,227	-	0.0%	0.0%	8.3%	0.0%
(64)	DISTRIBUTION -Services	3,398	-	-	3,398	-	0.0%	0.0%	1.0%	0.0%
(65)	DISTRIBUTION -Meters	8,124	-	-	8,124	-	0.0%	0.0%	2.3%	0.0%
(66)	DISTRIBUTION - Streetlight Related	4,757	-	-	4,757	-	0.0%	0.0%	1.4%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,172	-	397	6,533	6,242	0.0%	0.3%	1.9%	10.7%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,882	-	774	2,108	-	0.0%	0.5%	0.6%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,256	-	3,076	5,180	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	41,259	18,178	8,600	14,481	-	4.1%	5.4%	4.1%	0.0%
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET	148,596	64,106	29,258	51,096	4,136	14.3%	18.5%	14.5%	7.1%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	9,745	4,204	1,919	3,351	271	0.9%	1.2%	1.0%	0.5%
(75)							0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**	**811,939**	**360,099**	**117,864**	**281,294**	**52,682**	80.3%	74.5%	80.0%	90.2%
(77)										
(78)	NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(80)	EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(82)	CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(83)	NSF	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(84)	RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(87)	STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(88)	AMI OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(89)	OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(90)										
(91)	**PROFIT/LOSS**	204,596	88,265	40,284	70,352	5,694	19.7%	25.5%	20.0%	9.8%
(92)										
(93)	**TOTAL NET EXPENSES**	**1,016,534**	**448,364**	**158,148**	**351,646**	**58,376**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
(94)										
(95)	Generation									
(96)	Transmission									
(97)	Distribution									
(98)	Retail									
(99)	Total									

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIO
FOR
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(8) RTR	(7) OATT	(8) TOTAL BTL
(1) FUEL	-	-	-	-	-	-	-	-	-	-
(2) **PURCHASED POWER:**										
(3) OTHER THAN BIOMASS AND WIND	-	-	-	-	-	-	-	-	-	-
(4) BIOMASS	-	-	-	-	-	-	-	-	-	-
(5) MARITIME LINK	-	-	-	-	-	-	-	-	-	-
(6) WIND ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	[redacted]								27	2,239
(14) HYDRO OPERATING & MAINT.									1	88
(15) WIND - OPERATING & MAINT.									4	314
(16) SOLAR - OPERATING & MAINT.									-	-
(16) BIOMASS - OPERATING & MAINT.									3	251
(17) LM6000 OPERATING & MAINT.									0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.									1	64
(19) FUEL PROCUREMENT									3	252
(20) GENERATION DEVELOPMENT									-	-
(21) GENERATION BATTERIES									-	-
(22) RADIAL TO GENERATION TRANS.									1	54
(23) **TOTAL POWER PRODUCTION**									40	3,233
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT									1	63
(27) CORP. SECRETARY & INSURANCE									10	437
(28) LEGAL SERVICES									3	189
(29) EXTERNAL RELATIONS									1	52
(30) ENVIRONMENTAL POLICIES & PROGRAMS									0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**									15	753
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
HV BEFORE STORM EXPENSES (not applicable										
(37) as a separate item)									0	0
(38) HV STORM EXPENSES (not applicable as a separ									0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES									65	949
(41) EHV and HV STORM EXPENSES									1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS									-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES									-	1,092
(46) OVERHEAD LINES STORM EXPENSES									-	728
(47) UNDERGROUND LINES									-	19
(48) LINE TRANSFORMERS									-	-
(49) METERS (Meter Shop Only)									-	-
(50) COMMUNICATIONS									-	-
(51) STREET LIGHTING									-	19
(53) **TOTAL DISTRIBUTION**									-	1,910
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**									66	2,870
(56)										
(57) **GENERATION SERVICES**									6	454
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE									1	29
(62) CUSTOMER SOLUTIONS									1	73
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN									0	23
(65) CUSTOMER CARE									2	131
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS									1	43
(68) METER DATA SERVICES									0	8
(69) SMART METER OPERATIONS CENTER (SMOC)									-	39
(70) METER SERVICES - FIELD									0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD									2	88
(72) REVENUE OPS ADMIN									-	-
(73) CREDIT SERVICES									-	-
(74) BAD DEBT EXPENSE									2	95
(75) MARKETING & SALES									-	-
(76) METER SERVICES - INSPECTORS									-	-
(77) **TOTAL CUSTOMER SERVICE**									9	557

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

		(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1)	**REGULATORY AFFAIRS**										
(2)	Advocacy Expense									1	70
(3)	Other Expenses									4	277
(4)	**Subtotal**									6	347
(5)											
(6)	**FINANCE GROUP**										
(7)	INTERNAL AUDIT									1	67
(8)	INVESTOR RELATIONS									0	10
(9)	DIRECTOR FINANCE									0	17
(10)	TREASURER									0	16
(11)	CORPORATE TAX									1	33
(12)											
(13)	GM FINANCE									-	-
(14)	CORPORATE CONTROLLER									2	133
(15)	CORP. PERFORMANCE & BACK OFFICE									-	-
(16)											
(17)	**TOTAL FINANCE**									5	276
(18)											
(19)	**ENTERPRISE SERVICES**										
(20)	PROCUREMENT & FACILITIES									12	423
(21)	INFORMATION TECHNOLOGY									29	1,600
(22)											
(23)	**TOTAL ENTERPRISE SERVICES**									41	2,022
(24)											
(25)	**HUMAN RESOURCES**										
(26)	--HUMAN RESOURCES									6	310
(27)											
(28)	OTHER EXPENSES									5	265
(29)											
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**									197	11,070
(31)											
(32)	**TOTAL DIVISIONAL EXPENSES**									198	11,141
(33)											
(34)	**COGS**									-	-
(35)											
(36)	**DSM EXPENSES**									-	-
(37)											
(38)	**FCR DEFERRAL**									-	-
(39)											
(40)	**OTHER EXPENSES**									-	-
(41)											
(42)	**CAPITAL RELATED EXPENSES**										
(43)											
(44)	GRANTS IN LIEU OF TAXES									43	1,903
(45)	DEPRECIATION :										
(46)	STEAM									22	1,834
(47)	HYDRO									8	635
(48)	WIND									6	491
(49)	SOLAR									-	-
(50)	LM6000									3	271
(51)	GAS TURBINE - OTHER									1	119
(52)	GENERATION BATTERIES									4	327
(53)	RADIAL TO GENERATION TRANS.									1	113
(54)	Transmission - HV (not aplicable as a separate item)									0	0
(55)	Transmission - EHV and HV combined									93	1,348
(56)	DISTRIBUTION - Land									-	-
(57)	DISTRIBUTION - Easements									-	117
(58)	DISTRIBUTION - Other									-	46
(59)	DISTRIBUTION - Substations									-	315
(60)	DISTRIBUTION - Poles and Fixtures									-	727
(61)	DISTRIBUTION - OH Lines									-	419
(62)	DISTRIBUTION -UG Lines									-	98
(63)	DISTRIBUTION -Line Transformers									-	989
(64)	DISTRIBUTION -Services									-	115
(65)	DISTRIBUTION -Meters									-	275
(66)	DISTRIBUTION - Streetlight Related									-	161
(67)	GENERALPROPERTY:FUNCTIONILIZED									3	360
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS									2	108
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS									10	320
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED									36	1,588
(71)	GLACE BAY WRITE-OFF									-	-
(72)	INTEREST NET									126	5,630
(73)	PREFERRED DIVIDENDS									-	-
(74)	CORPORATE TAXES									8	369
(75)											
(76)	**TOTAL OPERATING EXPENSES**									566	29,820
(77)											
(78)	NON-OPERATING REVENUE:									-	-
(79)	GREEN POWER SURCHARGE									-	-
(80)	EXPORT SALES									-	-
(81)	LATE PAYMENT CHARGES									-	-
(82)	CONNECTION CHARGES AND METER REMOVAL									-	-
(83)	NSF									-	-
(84)	RETAIL SALES									-	-
(85)	WIRING INSPECTIONS									-	-
(86)	POLE SERVICES									-	-
(87)	STEAM AND ASH SALES									-	-
(88)	AMI OPT OUT CHARGE									-	-
(89)	OTHER REVENUE									-	-
(90)											
(91)	**PROFIT/LOSS**									173	7,752
(92)											
(93)	**TOTAL NET EXPENSES**									739	**37,572**
(94)											
(95)	Generation									210	17,127
(96)	Transmission									509	7,419
(97)	Distribution									-	11,902
(98)	Retail									20	1,124
(99)	Total									**739**	37,572

EXHIBIT 4

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES
	POWER PRODUCTION						
(1)	FUEL	$366,094	$310,870	$0	$0	$0	$55,224
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	27,737	27,646	0	0	0	91
(4)	BIOMASS	21,026	20,957	0	0	0	69
(5)	MARITIME LINK	202,151	201,489	0	0	0	662
(6)	WIND ERIS	33,418	33,311	0	0	0	107
(7)	WIND NRIS	182,852	182,268	0	0	0	583
(8)	IMPORTS	89,972	89,677	0	0	0	296
(9)	BUTU CAPACITY CREDIT	0	393	0	0	0	-393
(10)	**TOTAL**	**923,251**	**866,611**	**0**	**0**	**0**	**56,639.70**
(11)	THERMAL - OPERATING & MAINT.	60,864.0	58,625	0	0	0	2,239
(12)	HYDRO - OPERATING & MAINT.	2,394.5	2,306	0	0	0	88
(13)	WIND - OPERATING & MAINT.	8,527.7	8,214	0	0	0	314
(14)	WIND - OPERATING & MAINT.	139.2	0	0	0	0	139
(15)	BIOMASS - OPERATING & MAINT.	6,830.9	6,580	0	0	0	251
(16)	LM6000 - OPERATING & MAINT.	656.5	632	0	0	0	24
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,727.9	1,664	0	0	0	64
(18)	ENERGY, FUELS & RISK MGMT.	6,857.8	6,605	0	0	0	252
(19)	GENERATION DEVELOPMENT	0.0	0	0	0	0	0
(20)	GENERATION BATTERIES	0.0	0	0	0	0	0
(21)	RADIAL TO GENERATION TRANS.	1,455.0	1,401	0	0	0	54
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**89,453.5**	**86,028**	**0**	**0**	**0**	**3,425**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	79,764.491	0	20,472	56,423	0	2,870
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,893	557
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,727.8	1,203	139	298	24	63
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,824	1,949	1,060	552	437
(35)	LEGAL SERVICES	5,177.0	3,606	418	894	71	189
(35)	EXTERNAL RELATIONS & ENVIRONMENT	1,872.0	785	231	536	256	64
(36)	REGULATORY AFFAIRS	9,513.0	6,625	767	1,643	130	347
(37)	FINANCE GROUP	7,560.7	4,927	752	1,511	95	276
(38)	PROCUREMENT & FACILITIES	12,656.2	3,058	3,058	3,058	3,058	423
(38)	ENTERPRISE SERVICES	47,662.3	20,060	5,126	13,072	7,804	1,600
(39)	HUMAN RESOURCES	9,248.4	3,893	995	2,536	1,514	310
(40)	**TOTAL CORPORATE GROUPS**	**107,239.1**	**51,981**	**13,436**	**24,609**	**13,504**	**3,709**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,884	0	0	0	454
(43)	OTHER EXPENSES	7,886.5	3,319	848	2,163	1,291	265
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**325,285.817**	**153,212**	**34,756**	**84,350**	**41,688**	**11,280**
(47)							
(48)	COGS	0	0	0	0	0	0
(49)	DSM EXPENSE	0	0	0	0	0	0
(50)	FCR DEFERRAL	0	0	0	0	0	0
(51)	OTHER EXPENSES	0	0	0	0	0	0
(52)	GRANTS IN LIEU OF TAXES	51,549	21,162	10,343	17,797	344	1,903
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	48,024	0	0	0	1,834
(55)	HYDRO	17,266	16,631	0	0	0	635
(56)	WIND	13,334	12,844	0	0	0	491
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,372	7,101	0	0	0	271
(58)	OTHER GAS TURBINE	3,239	3,120	0	0	0	119
(59)	GENERATION BATTERIES	8,877	8,551	0	0	0	327
(60)	RADIAL TO GENERATION TRANS.	3,081	2,968	0	0	0	113
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	30,089	0	28,741	0	0	1,348
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,457	0	117
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	46
(66)	DISTRIBUTION - Substations	9,632	0	0	9,317	0	315
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,483	0	727
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,390	0	419
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,899	0	98
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,227	0	989
(71)	DISTRIBUTION -Services	3,514	0	0	3,398	0	115
(72)	DISTRIBUTION -Meters	8,399	0	0	8,124	0	275
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,757	0	161
(74)	GENERAL PROPERTY	67,944	18,178	12,848	28,301	6,242	2,375
(75)	**TOTAL DEPRECIATION**	300,785	117,415	41,589	124,700	6,242	10,838
(76)							
(77)	INTEREST NET	154,226	64,106	29,258	51,096	4,136	5,630
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	10,114	4,204	1,919	3,351	271	369
(80)							
(81)	**TOTAL EXPENSES**	**$1,765,210**	**$1,226,710**	**$117,864**	**$281,294**	**$52,682**	**$86,660**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(6,032.1)	0	0	0	-6,032	0
(86)	CONNECTION CHARGES AND METER REMOVA	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(0.0)	0	0	0	-0	0
(93)	OTHER REVENUE	(4,487.5)	-3,280	-315	-752	-141	0
(94)							
(95)	**NET INCOME**	212,347.856	88,265	40,284	70,352	5,694	7,752
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,932,209.319**	**$1,306,658**	**$157,833**	**$334,200**	**$39,106**	**$94,413**

EXHIBIT 4.1

NOVA SCOTIA POWER INC.

TRANSMISSION OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		ABOVE-THE-LINE RATE CLASSES	BELOW-THE-LINE RATE CLASSES	TOTAL
(1)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,472	960	21,432
(3)	NON-DIRECT	14,284	670	14,954
(4)	TOTAL OPER. & MAINT.	34,756	1,631	36,387
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	28,741	1,348	30,089
(8)	GENERAL PROPERTY	12,848	603	13,450
(9)	TOTAL DEPRECIATION	41,589	1,951	43,540
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	477	22	499
(13)	REGULATORY AMORTIZATION	1,442	68	1,510
(14)	GRANTS IN LIEU OF TAXES	10,343	485	10,828
(15)	TOTAL TAX	12,262	575	12,837
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,900	1,309	29,209
(19)	LESS: AFUDC INTEREST	1,358	64	1,421
(20)	INTEREST TOTAL	29,258	1,373	30,631
(21)				
(22)	**RETAINED EARNINGS**	40,284	1,890	42,174
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(315)	-	(315)
(25)				
(26)	**TOTAL**	157,833	7,419	165,253

EXHIBIT 5
Page 1 of 5

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

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
	GENERATION FUNCTION				
(1)	FUEL	310,870	$0	$310,870	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,646	$13,322	$14,324	-
(3)	PURCHASES - BIOMASS	20,957	$5,810	$15,147	-
(4)	MARITIME LINK	201,489	$97,094	$104,395	
(5)	PURCHASES - WIND ERIS	33,311	16,050.8	17,260.4	-
(6)	PURCHASES - WIND NRIS	182,268	87,824.4	94,443.9	
(7)	IMPORTS	89,677	0	89,677.0	-
(8)	BUTU CAPACITY CREDIT	393	393	0	
(8)	OPER. & MAINT. - STEAM	112,098	54,022	58,076	-
(9)	OPER. & MAINT. - HYDRO	4,410	2,125	2,285	-
(10)	OPER. & MAINT. - WIND	15,706	7,569	8,137	-
(11)	OPER. & MAINT. - BIOMASS	12,581	6,063	6,518	-
(12)	OPER. & MAINT. - LM6000	1,209	583	626	-
(13)	OPER. & MAINT. - OTHER CT's	3,182	3,182	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	2,680	1,291	1,388	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,344.8	648	697	-
(18)	GRANTS IN LIEU OF TAXES	21,162	10,198	10,964	-
(19)	**Depreciation:**				
(20)	STEAM	48,024	23,144	24,881	-
(21)	HYDRO	16,631	8,015	8,616	-
(22)	WIND	12,844	6,190	6,654	-
(23)	LM6000	7,101	3,422	3,679	-
(24)	GAS TURBINE - OTHER	3,120	1,503	1,616	-
(25)	GENERATION BATTERIES	8,551	4,121	4,430	-
(26)	RADIAL TO GENERATION TRANS.	2,968	1,430	1,537	-
(27)	GENERAL PROPERTY	18,178	8,760	9,418	-
(28)					
(29)	INTEREST NET OF AFUDC	64,106	27,046	37,060	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,204	1,774	2,430	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,608	-3,430	-
(35)	OTHER REVENUE	-3,280	-1,047	-2,233	-
(36)	RETURN (PROFIT/LOSS)	88,265	37,238	51,027	-
(37)					
(38)	**TOTAL GENERATION**	**$1,306,658**	**$426,162.61**	**$880,495**	**-**

EXHIBIT 5
Page 2 of 5

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
TRANSMISSION FUNCTION				
Transmission - HV (not aplicable as a separate item)				
O&M - HV Before Storm Expense	0	0	0	-
O&M - HV Storm Expense	0	0	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	-
GRANTS IN LIEU OF TAXES	0	0	0	-
Depreciation:				
TRANSMISSION	0	0	0	-
GENERAL PROPERTY	0	0	0	-
INTEREST NET OF AFUDC	0	0	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	0	0	0	-
Non-Operating Revenue:				
OTHER REVENUE	-0	-0	-0	-
RETURN (PROFIT/LOSS)	0	0	0	-
TOTAL - HV	**0**	**0**	**0**	**-**
Transmission - EHV and HV combined				
O&M - EHV Before Storm Expense	34,364	34,364	0	-
O&M - EHV Storm Expense	236	236	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	156	156	0	-
GRANTS IN LIEU OF TAXES	10,343	10,343	0	-
Depreciation:				
TRANSMISSION	28,741	28,741	0	-
GENERAL PROPERTY	12,848	12,848	0	-
INTEREST NET OF AFUDC	29,258	29,258	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	1,919	1,919	0	-
Non-Operating Revenue:				
OTHER REVENUE	-315	-315	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,284	40,284	0	-
TOTAL - EHV	**157,833**	**157,833**	**0**	**-**
TOTAL TRANSMISSION	**$157,833**	**$157,833.34**	**$0**	**-**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,176	$2,176	$0	-
(3)	OVERHEAD LINES Before Storm Expense	56,976	16,279	0	40,696.8
(4)	OVERHEAD LINES Storm Expense	21,517	6,148	0	15,369.0
(5)	UNDERGROUND LINES	831	238	0	593.8
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,685	0	0	1,685.1
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	334	95	0	238.3
(9)	GRANTS IN LIEU OF TAXES	17,479	10,046	0	7,433.0
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,457	1,796	0	1,660.4
(13)	DISTRIBUTION - Other	1,348	700	0	647.4
(14)	DISTRIBUTION - Substations	9,317	9,317	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,483	6,138	0	15,344.8
(16)	DISTRIBUTION - OH Lines	12,390	7,159	0	5,230.7
(17)	DISTRIBUTION -UG Lines	2,899	725	0	2,174.1
(18)	DISTRIBUTION -Line Transformers	29,227	29,227	0	-
(19)	DISTRIBUTION -Services	3,398	0	0	3,398.5
(20)	DISTRIBUTION -Meters	8,124	0	0	8,124.2
(21)	GENERAL PROPERTY	28,301	16,886	0	11,415.0
(22)					
(23)	INTEREST NET OF AFUDC	50,185	28,844	0	21,341.0
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,291	1,892	0	1,399.5
(26)	RETURN (PROFIT/LOSS)	69,097	39,714	0	29,383.5
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	318	318	0	-
(31)	DEPRECIATION	4,757	4,757	0	-
(32)	INTEREST NET OF AFUDC	912	912	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	60	60	0	-
(35)	RETURN (PROFIT/LOSS)	1,255	1,255	0	-
(36)	**Subtotal**	8,132	8,132	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,770	0	(11,924.8)
(39)	OTHER REVENUE	-752	-386	0	(365.6)
(41)	**TOTAL DISTRIBUTION**	**$334,200**	**$180,354.66**	**$0**	**153,844.9**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
	RETAIL FUNCTION				
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,830	0	0	8,830.3
(2)	CALL CENTRE	13,410	0	0	13,410.5
(3)	BILLING SERVICES & PAYMENTS	3,771	0	0	3,770.6
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	723	0	0	722.7
(6)	METER SERVICES - FIELD	2,373	0	0	2,373.4
(7)	ELECT. WIRING INSPECT. - FIELD	7,636	0	0	7,636.3
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,918	0	0	4,918.1
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	26	0	0	26.4
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.1
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,136	0	0	4,135.6
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	271	0	0	271.2
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(0.0)	0	0	(0.0)
(28)	OTHER REVENUE	(140.8)	0	0	(140.8)
(29)	RETURN (PROFIT/LOSS)	5,694.2	0	0	5,694.2
(31)	**TOTAL RETAIL**	**$39,106**	**$0**	**$0**	**39,106.0**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,837,797**	**$764,350.615**	**$880,495.107**	**192,950.8**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(1)	***INTERMEDIATE CLASSIFICATION***				
(2)					
(3)	THERMAL O&M	$112,098			
(4)	HYDRO O&M	4,410			
(5)	WIND O&M	15,706			
(6)	BIOMASS O&M	12,581			
(7)	LM6000 O&M	1,209			
(8)	OTHER CT's O&M	3,182			
	GENERATION BATTERIES	$0			
	RADIAL TO GENERATION TRANS.	$2,680			
(9)					
(10)	NET THERMAL O&M	$151,867			
(11)					
(12)	THERMAL O&M	$0	Intermediate Classification Factor		
(13)	HYDRO O&M	0	Was:	16%	
(14)	WIND O&M	0	Now:	0%	
(15)					
(16)	BIOMASS O&M	0			
(17)					
(18)	LM6000 O&M	0			
(19)					
(20)					
(21)	OTHER CT's O&M	0			
(22)					
(23)	THERMAL VARIABLE O&M	$0			
(24)					
(25)	THERMAL O&M	$112,098			
(26)					
(27)	HYDRO O&M	4,410			
(28)	WIND O&M	15,706			
(29)	BIOMASS O&M	12,581			
(30)	LM6000 O&M	1,209			
(31)	OTHER CT's O&M	3,182			
(32)	GENERATION BATTERIES	0			
(33)	RADIAL TO GENERATION TRANS.	2,680			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$151,867			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	48.19%			
(38)	THERMAL O&M ENG. ALLOC. %	51.81%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	48.19%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	51.81%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	48.19%	48.19%		
(46)	WIND O&M ENG. ALLOC. %	51.81%	51.81%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	28.57%			
(52)					
(53)		**DEMAND**	**ENERGY**	**CUSTOMER**	
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	8,760	9,418	0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,848	0	0	
(58)	GEN. PROP. ALLOC. - DIST.	16,886	0	11,415	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,242	
(60)					
(61)	TOTAL	38,494	9,418	17,657	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	DEMAND CLASSIFICATION												
	GENERATION												
(1)	FUEL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	See BCF File
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	13,322	8,577.20	454.04	2,356.41	269.93	246.89	284.73	483.92	400.69	184.71	63.78	See BCF File
(3)	PURCHASES - BIOMASS	5,810	3,740.39	198.00	1,027.60	117.71	107.66	124.17	211.03	174.73	80.55	27.82	See BCF File
(4)	MARITIME LINK	97,094	62,511.34	3,309.06	17,173.72	1,967.29	1,799.32	2,075.13	3,526.86	2,920.26	1,346.16	464.86	See BCF File
(5)	PURCHASES - WIND ERIS	16,051	10,333.89	547.03	2,839.02	325.22	297.45	343.04	583.03	482.75	222.54	76.85	See BCF File
(6)	PURCHASES - WIND NRIS	87,824	56,543.38	2,993.15	15,534.14	1,779.47	1,627.54	1,877.02	3,190.15	2,641.46	1,217.64	420.48	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	393	253.02	13.39	69.51	7.96	7.28	8.40	14.28	11.82	5.45	1.88	See BCF File
(9)	OPER. & MAINT. - STEAM	54,022	34,780	1,841	9,555	1,095	1,001	1,155	1,962	1,625	749	259	D-3A
(10)	OPER. & MAINT. - HYDRO	2,125	1,368	72	376	43	39	45	77	64	29	10	D-3A
(11)	OPER. & MAINT. - WIND	7,569	4,873	258	1,339	153	140	162	275	228	105	36	D-3A
(12)	OPER. & MAINT. - BIOMASS	6,063	3,903	207	1,072	123	112	130	220	182	84	29	D-3A
(13)	OPER. & MAINT. - LM6000	583	375	20	103	12	11	12	21	18	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,182	2,049	108	563	64	59	68	116	96	44	15	D-3A
(15)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	D-3A
(16)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,291	831	44	228	26	24	28	47	39	18	6	D-3A
(17)	DSM	0											See DSM Allocation
(18)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-14
(19)	REG. AFFAIRS - ADVOCACY EXPENSE	648	315	51	253	0	29	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,198	6,566	348	1,804	207	189	218	370	307	141	49	P-7
(20)	DEPRECIATION	56,584	36,430	1,928	10,008	1,146	1,049	1,209	2,055	1,702	785	271	EXH 6D
(21)	INTEREST NET OF AFUDC	27,046	17,413	922	4,784	548	501	578	982	813	375	129	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,774	1,142	60	314	36	33	38	64	53	25	8	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,608	-1,035	-55	-285	-33	-30	-34	-58	-48	-22	-8	O-8
(26)	OTHER REVENUE	-1,047	-674	-36	-186	-21	-19	-22	-38	-31	-14	-5	O-8
(27)	RETURN (PROFIT/LOSS)	37,238	23,975	1,269	6,587	755	690	796	1,353	1,120	516	178	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,216	382	1,982	227	208	240	407	337	155	54	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-5,579	0	0	0	0	0	0	0	-5,579	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	5,579	3,592	190	987	113	103	119	203	168	77	27	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-558	0	0	0	0	0	0	0	-558	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	558	359	19	99	11	10	12	20	17	8	3	D-3B
(34)													
(35)	**TOTAL GENERATION**	426,162.61	285,438	15,144	78,583	8,973	8,236	9,465	4,879	7,183	6,140	2,120	
(36)													
(37)	**TRANSMISSION**												
(38)													
(39)	**Transmission - HV (not aplicable as a separate item)**												
(40)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(41)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(42)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(42)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-8A
(43)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(44)	INTEREST NET OF AFUDC	0	0	0	0	0	0	0	0	0	0	0	P-15A
(45)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15A
(46)	CORPORATE TAXES	0	0	0	0	0	0	0	0		0	0	P-15A
(47)	**Non-Operating Revenue:**												
(48)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-9A
(49)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-15A
(50)													
(51)	**TOTAL - HV**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	34,364	22,124	1,171	6,078	696	637	734	1,248	1,034	476	165	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	236	152	8	42	5	4	5	9	7	3	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	156	76	12	61	0	7	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	10,343	6,659	352	1,829	210	192	221	376	311	143	50	P-8B
(5)	DEPRECIATION	41,589	26,776	1,417	7,356	843	771	889	1,511	1,251	577	199	EXH 6D
(6)	INTEREST NET OF AFUDC	29,258	18,837	997	5,175	593	542	625	1,063	880	406	140	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	1,919	1,235	65	339	39	36	41	70	58	27	9	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-315	-203	-11	-56	-6	-6	-7	-11	-9	-4	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,284	25,936	1,373	7,125	816	747	861	1,463	1,212	559	193	P-15B
(13)													
(14)	**TOTAL - EHV**	157,833	101,592	5,386	27,950	3,195	2,929	3,370	5,728	4,742	2,186	755	
(15)													
(16)	**TOTAL TRANSMISSION**	157,833.34	101,592	5,386	27,950	3,195	2,929	3,370	5,728	4,742	2,186	755	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,840	16,986	929	4,690	438	533	574	359	0	104	227	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	95	46	8	37	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	10,046	6,978	383	1,910	117	218	220	101	0	28	93	P-9
(22)	DEPRECIATION	71,949	49,972	2,742	13,676	835	1,560	1,573	725	0	199	667	EXH 6D
(23)	INTEREST NET OF AFUDC	28,844	20,021	1,098	5,480	337	625	631	292	0	80	280	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,892	1,313	72	359	22	41	41	19	0	5	18	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,770	-3,296	-181	-905	-66	-103	-107	-53	0	-16	-44	P-21
(27)	OTHER REVENUE	-386	-255	-14	-70	-5	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	39,714	27,566	1,512	7,545	464	861	868	402	0	110	385	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	831	0	0	0	0	0	0	0	0	0	831	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	318	0	0	0	0	0	0	0	0	0	318	P-9A
(33)	Depreciation	4,757	0	0	0	0	0	0	0	0	0	4,757	EXH 6D
(34)	INTEREST NET OF AFUDC	912	0	0	0	0	0	0	0	0	0	912	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	60	0	0	0	0	0	0	0	0	0	60	P-16B
(37)	RETURN (PROFIT/LOSS)	1,255	0	0	0	0	0	0	0	0	0	1,255	P-16B
(38)	**Subtotal**	8,132	0	0	0	0	0	0	0	0	0	8,132	
(39)													
(40)	**TOTAL DISTRIBUTION**	180,354.66	119,330	6,550	32,722	2,142	3,731	3,792	1,842	0	510	9,736	
(41)													
(42)	**TOTAL DEMAND**	**$764,350.615**	**$506,361**	**$27,080**	**$139,255**	**$14,310**	**$14,896**	**$16,627**	**$12,448**	**$11,925**	**$8,836**	**$12,611**	

EXHIBIT 6
PAGE 3 OF 6

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$310,870	167,599.7	11,289.5	67,339.0	10,499.8	7,795.7	12,371.0	19,975.9	7,737.4	3,938.2	2,323.7	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,324	7,248.9	516.4	3,194.6	535.1	383.2	629.1	1,030.3	505.5	162.3	118.3	See BCF
(3)	PURCHASES - BIOMASS	$15,147	7,752.11	549.46	3,374.43	558.81	400.73	649.10	1,063.07	499.48	177.65	122.02	See BCF
(4)	MARITIME LINK	$104,395	53,295.4	3,760.2	23,247.5	3,843.6	2,820.7	4,565.6	7,399.9	3,416.9	1,193.2	852.1	See BCF
(5)	PURCHASES - WIND ERIS	$17,260	8,915.53	621.83	3,809.47	625.39	453.49	737.44	1,199.08	558.19	201.43	138.55	See BCF
(6)	PURCHASES - WIND NRIS	$94,444	48,783.75	3,402.67	20,826.75	3,420.08	2,480.01	4,042.24	6,581.29	3,047.65	1,098.44	760.99	See BCF
(7)	IMPORTS	$89,677	45,268.09	3,229.88	20,067.26	3,367.99	2,384.83	3,922.20	6,468.28	3,192.40	1,038.26	737.80	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	58,076	30,528	2,101	12,726	2,044	1,493	2,410	3,919	1,697	706	454	E-1A
(9)	OPER. & MAINT. - HYDRO	2,285	1,201	83	501	80	59	95	154	67	28	18	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,137	4,277	294	1,783	286	209	338	549	238	99	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,518	3,426	236	1,428	229	168	271	440	190	79	51	E-1A
(12)	OPER. & MAINT. - LM6000	626	329	23	137	22	16	26	42	18	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,388	730	50	304	49	36	58	94	41	17	11	E-1A
(16)	DSM	0											See DSM Allocation
(17)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-17
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	697	339	55	272	0	31	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	10,964	5,763	397	2,403	386	282	455	740	320	133	86	P-10
(19)	DEPRECIATION	60,831	31,976	2,200	13,330	2,141	1,564	2,525	4,105	1,777	740	475	EXH 6D
(20)	INTEREST NET OF AFUDC	37,060	19,481	1,340	8,121	1,304	953	1,538	2,501	1,083	451	290	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,430	1,277	88	533	86	62	101	164	71	30	19	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,430	(1,799.47)	(124.17)	(753.14)	(121.05)	(88.66)	(142.63)	(231.71)	(100.45)	(41.47)	(26.80)	O-11
(26)	OTHER REVENUE	-2,233	-1,171	-81	-490	-79	-58	-93	-151	-65	-27	-17	O-11
(27)	RETURN (PROFIT/LOSS)	51,027	26,822	1,846	11,181	1,796	1,312	2,118	3,443	1,491	620	399	P-17
(28)													
(29)	**TOTAL GENERATION**	880,495	462,041	31,877	193,334	31,073	22,756	36,614	59,485	25,785	10,651	6,879	
(30)													
(31)	**TRANSMISSION**												
(32)													
	Transmission - HV (not aplicable as a separate item)												
(34)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$880,495.107**	**$462,041**	**$31,877**	**$193,334**	**$31,073**	**$22,756**	**$36,614**	**$59,485**	**$25,785**	**$10,651**	**$6,879**	

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$58,345	$52,707	$2,996	$1,324	$2	$253	$17	$3	$0	$1	$1,042	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	238	116	19	93	0	11	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,433	6,637	381	251	0	48	4	1	0	0	111	P-12
(6)	DEPRECIATION	47,995	42,854	2,457	1,620	3	311	26	6	0	1	718	EXH 6D
(7)	INTEREST NET OF AFUDC	21,341	19,070	1,093	704	1	135	11	2	0	0	324	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	1,400	1,251	72	46	0	9	1	0	0	0	21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-11,925	-10,795	-611	-249	-0	-47	-3	-0	-0	-0	-219	P-22
(12)	OTHER REVENUE	-366	-328	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	29,384	26,257	1,505	969	2	186	15	3	0	0	446	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	153,844.865	137,769	7,892	4,747	9	903	71	15	0	2	2,437	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	10,009.430	7,458	946	831	34	121	55	52	25	1	487	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,830.348	5,306	921	1,458	207	159	254	403	0	25	98	O-15
(20)	CALL CENTRE	13,410.497	10,945	737	866	61	117	89	93	45	7	452	C-3
(21)	BILLING SERVICES	3,770.578	3,077	207	243	17	33	25	26	13	2	127	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	722.720	46	66	115	105	76	79	112	3	122	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,918.130	4,131	122	597	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	26.377	13	2	10	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	344.116	307	18	12	0	2	0	0	0	0	5	N/A
(29)	DEPRECIATION	6,242.299	5,574	320	211	0	40	3	1	0	0	93	N/A
(30)	INTEREST NET OF AFUDC	4,135.609	3,199	215	416	44	54	81	81	0	15	31	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	271.206	210	14	27	3	4	5	5	0	1	2	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38)	WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(39)	AMI OPT OUT CHARGE	(0.000)	-0	-0	-0	-0	-0	-0	-0	-0	-0	0	C-6
(40)	OTHER REVENUE	(140.840)	-108	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	5,694.248	4,404	296	573	61	75	112	111	0	21	43	N/A
(42)													
(43)	**TOTAL RETAIL**	39,105.731	30,561	2,625	3,103	380	508	211	642	69	163	843	
(44)	-		30,561										
(45)	**TOTAL CUSTOMER**	**192,950.596**	**168,330**	**10,517**	**7,850**	**389**	**1,411**	**281**	**657**	**69**	**165**	**3,280**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,837,796**	**$1,136,731**	**$69,475**	**$340,440**	**$45,772**	**$39,062**	**$53,522**	**$72,591**	**$37,780**	**$19,652**	**$22,771**	$22,771

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED
(1)	**COSTS BY FUNCTIONAL AREAS**											
(2)	Generation											
(3)	FAM-related	$866,611	$480,823	$30,885	$180,859	$27,318	$20,805	$31,629	$51,727	$25,589	$10,866	$6,109
(4)	Non-FAM-related	448,364	271,336	16,432	92,772	12,981	10,382	14,742	13,116	7,624	6,030	2,948
(5)	Non-Operating Revenue Credit	-8,317	-4,680	-296	-1,714	-254	-196	-292	-479	-246	-105	-57
(6)	**Subtotal**	1,306,658	747,479	47,021	271,918	40,046	30,991	46,079	64,364	32,968	16,791	9,000
(7)												
(8)	**Transmission**											
(9)	**Operating Costs**											
(10)	EHV	$158,148	$101,795	$5,397	$28,006	$3,201	$2,935	$3,377	$5,739	$4,752	$2,190	$756
(11)	HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12)	Subtotal	$158,148	$101,795	$5,397	$28,006	$3,201	$2,935	$3,377	$5,739	$4,752	$2,190	$756
(13)	Non-Operating Revenue Credit	($315)	($203)	($11)	($56)	($6)	($6)	($7)	($11)	($9)	($4)	($2)
(14)	**Subtotal**	$157,833	$101,592	$5,386	$27,950	$3,195	$2,929	$3,370	$5,728	$4,742	$2,186	$755
(15)												
(16)	**Distribution**											
(17)	Non-Streetlight-related	$343,514	$271,772	$15,267	$38,704	$2,222	$4,794	$3,980	$1,914	$0	$529	$4,332
(18)	Streetlight-related	$8,132	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,132
(19)	Non-Operating Revenue Credit	($17,447)	($14,673)	($825)	($1,235)	($71)	($160)	($117)	($57)	($0)	($17)	($291)
(20)	**Subtotal**	$334,200	$257,099	$14,442	$37,469	$2,151	$4,634	$3,862	$1,857	$0	$512	$12,173
(21)												
(22)	**Retail**											
(23)	Operating Costs	$58,376	$44,670	$3,862	$5,358	$532	$749	$704	$884	$86	$193	$1,338
(24)	Non-Operating Revenue Credit	($19,270)	($14,108)	($1,236)	($2,255)	($152)	($241)	($494)	($242)	($17)	($30)	($494)
(25)	**Subtotal**	$39,106	$30,561	$2,625	$3,103	$380	$508	$211	$642	$69	$163	$843
(26)												
(27)	**Total**	**$1,837,796**	**$1,136,731**	**$69,475**	**$340,440**	**$45,772**	**$39,062**	**$53,522**	**$72,591**	**$37,780**	**$19,652**	**$22,771**
(28)												
(29)	**Costs by Functional Areas (relative shares)**											
(30)	Generation	71%	66%	68%	80%	87%	79%	86%	89%		85%	40%
(31)	Transmission	9%	9%	8%	8%	7%	7%	6%	8%		11%	3%
(32)	Distribution	18%	23%	21%	11%	5%	12%	7%	3%		3%	53%
(33)	Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34)	**Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)												
(36)	**AVERAGE CUSTOMER COST CALC**											
(37)	**Customer Related Costs**											
(38)	Distribution bfr Non-Operationg Credit	166,135	148,891	8,522	5,006	9	952	73	15	0	2	2,662
(39)	Retail bfr Non-Operatin Credit	58,376	44,670	3,862	5,358	532	749	704	884	86	193	1,338
(40)	Subtotal	224,511	193,561	12,384	10,364	541	1,701	778	899	86	196	4,000
(41)												
(42)	**Misc Rev Credit**											
(43)	Distribution	(12,290.4)	-11,123	-630	-259	-0	-49	-3	-0	-0	-0	-225
(44)	Retail	(19,269.8)	-14,108	-1,236	-2,255	-152	-241	-494	-242	-17	-30	-494
(45)	Total	(31,560.2)	-25,231	-1,867	-2,515	-152	-290	-496	-242	-17	-31	-720
(46)												
(47)	**Total**	192,950.6	168,330	10,517	7,850	389	1,411	281	657	69	165	3,280
(48)	% of Total Cost	10.5%	14.8%	15.1%	2.3%	0.8%	3.6%	0.5%	0.9%		0.8%	14.4%
(49)												
(50)	Customers	537,357	486,363	27,549	11,199	20	2,127	175	36	1	5	9,882
(51)	Bill Months	6,448,289	5,836,357	330,593	134,388	240	25,527	2,099	431	12	60	118,582
(52)												
(53)	**Average Monthly Cost per Customer**	**29.92**	**28.8416**	**31.81**	**58.41**	**1,621.08**	**55.26**	**134.08**	**1,524.37**	**5,787.32**	**2,754.36**	**27.66**

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

	Depreciation	174,878	60,831	47,995	283,704

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation						
(9)			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount	
(10)													
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($7.667)	($5,578,948)	10.0%	($0.767)	($557,895)	($6,136,843)	($8.434)
(12)	Int Credit Amount - PHP	5,579											
(13)							($7.667)			($0.767)			($8.434)

(14) **Priority Interruption Demand Adjustment Calculation**
(15)
(16) Sum of Monthly Demands in KVAs (at the Meter) 727,660
(17) Int Credit Amount - PHP 558

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed Costs					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$771,645	$338,863.4	$37,859	$58,497	$26,822	$123,177	$462,041	5,174,286	---	8.930	---
(2)	Reliability (Demand)	689,735	$141,959.2	46,787	72,717	23,975	143,479	285,438	12,284,308	$23.236	---	---
(3)	**Total Generation**	$1,461,380	$480,823	$84,646	$131,214	$50,797	$266,656	$747,479		$23.236	8.930	$0.000
(4)	MWh Sales		5,174,286	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(5)	MWh Energy Requirement		5,601,352									
(6)	kW 3 CP		6,783,414									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.293	1.636	2.536	0.982	5.153	14.446				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	5,174,286	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	5,174,286		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	12,284,308	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	746,156	0	22,149	53,507	25,936	101,592	101,592	12,284,308	$8.270	---	---
(13)	**Total Transmission**	$746,156	$0	$22,149	$53,507	$25,936	$101,592	$101,592		$8.270	-	$0.000
(14)	Delivery -- Dist. (Demand)	793,043	0	$13,482	78,283	27,566	119,330	119,330	12,284,308	$9.714	---	---
(15)	Delivery -- Dist. (Customer)	755,400	0	$41,700	69,811	26,257	137,769	137,769	5,836,357	---	---	$23.605
(16)	**Total Distribution**	1,548,443	0	55,182	148,094	53,823	257,099	257,099		$9.714	-	$23.605
(17)	**Total Transmission/Distribution**	$2,294,599	$0	$77,331	$201,601	$79,759	$358,691	$358,691		$17.984	-	$23.605
(18)	kW.h Sold		---	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(19)	Unit Cost (cents/kW.h)		0.000	1.495	3.896	1.541	6.932	6.932				
	Retail											
(20)	Customer -- Field		0	$3,988			$3,988	$3,988	5,836,357	0.000	0.000	$0.683
(21)	Customer -- Head Office	126,703	0	1,935	9,289	4,404	15,629	15,629	5,836,357	0.000	0.000	$2.678
(22)	**Total Customer**	126,703	0	5,923	9,289	4,404	19,617	19,617	5,836,357	$0.000	-	$3.361
(23)	Marketing		0	10,945			10,945	10,945	5,836,357	0.000	0.000	$1.875
(24)	**Total Retail**	$126,703	$0	$16,868	$9,289	$4,404	$30,561	30,561	5,836,357	0	-	$5.236
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.890			$2.890	$2.890				
(27)	**TOTAL**	**$3,882,682**	**$480,822.6**	**$178,845**	**$342,104**	**$134,960**	**$655,909**	**$1,136,731**		$41.220	8.930	$28.841
(28)	**Unit Cost (cents/kW.h)**		**9.293**	**3.456**	**6.612**	**2.608**	**12.676**	**21.969**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed					Unit Cost			
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,095	$23,370	$2,636	$4,025	$1,846	$8,507	$31,877	356,341	---	8.946	---
(2)	Reliability (Demand)	36,511	$7,515	2,511	3,849	1,269	7,630	15,144	775,958	$19.517	---	---
(3)	**Total Generation**	$89,606	$30,885	$5,148	$7,874	$3,115	$16,137	$47,021		$19.517	8.946	$0.000
(4)	MWh Sales		356,341	356,341	356,341	356,341	356,341	356,341				
(5)	MWh Energy Requirement		385,414									
(6)	kW 3 CP		230,332									
(7)	kW 12 NCP		775,958									
(8)	Unit Cost (cents/kW.h)		8.667	1.445	2.210	0.874	4.528	13.196				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	356,341	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	356,341		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	775,958	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	39,498	0	1,181	2,832	1,373	5,386	5,386	775,958	$6.941	---	---
(13)	**Total Transmission**	$39,498	$0	$1,181	$2,832	$1,373	$5,386	$5,386		$6.941	-	$0.000
(14)	Delivery -- Dist. (Demand)	43,512	0	742	4,295	1,512	6,550	6,550	775,958	$8.441	---	---
(15)	Delivery -- Dist. (Customer)	43,292	0	2,385	4,003	1,505	7,892	7,892	330,593	---	---	$23.873
(16)	**Total Distribution**	86,804	0	3,127	8,298	3,017	14,442	14,442		$8.441	-	$23.873
(17)	**Total Transmission/Distributior**	$126,302	$0	$4,308	$11,130	$4,390	$19,828	$19,828		$15.382	-	$23.873
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.209	3.124	1.232	5.564	5.564				
	Retail											
(20)	Customer -- Field		0	$804			$804	$804	330,593	0.000	0.000	$2.431
(21)	Customer -- Head Office	8,505	0	223	566	296	1,085	1,085	330,593	0.000	0.000	$3.281
(22)	**Total Customer**	8,505	0	1,027	566	296	1,889	1,889	330,593	$0.000	-	$5.712
(23)	Marketing		0	737			737	737	330,593	0.000	0.000	$2.228
(24)	**Total Retail**	$8,505	$0	$1,764	$566	$296	$2,625	2,625	330,593	0	-	$7.940
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.335			$5.335	$5.335				
(27)	**TOTAL**	**$224,414**	**$30,885**	**$11,219**	**$19,571**	**$7,800**	**$38,590**	**$69,475**		$34.899	8.946	$31.813
(28)	**Unit Cost (cents/kW.h)**		**8.667**	**3.148**	**5.492**	**2.189**	**10.830**	**19.497**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : GENERAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$321,681	$141,859	$15,908	$24,386	$11,181	$51,475	$193,334	2,165,416	---	8.928	---
(2)	Reliability (Demand)	189,491	$39,000	13,019	19,978	6,587	39,583	78,583	4,019,140	$19.552	---	---
(3)	**Total Generation**	$511,171	$180,859	$28,927	$44,363	$17,768	$91,058	$271,918		$19.552	8.928	$0.000
(4)	MWh Sales		2,165,416	2,165,416	2,165,416	2,165,416	2,165,416	2,165,416				
(5)	MWh Energy Requirement		2,335,072									
(6)	kW 3 CP		1,195,401									
(7)	kW 12 NCP		4,019,140									
(8)	Unit Cost (cents/kW.h)		8.352	1.336	2.049	0.821	4.205	12.557				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	2,165,416	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	2,165,416		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	4,019,140	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	204,991	0	6,125	14,700	7,125	27,950	27,950	4,019,140	$6.954	---	---
(13)	**Total Transmission**	$204,991	$0	$6,125	$14,700	$7,125	$27,950	$27,950		$6.954	-	$0.000
(14)	Delivery -- Dist. (Demand)	217,068	0	3,751	21,425	7,545	32,722	32,722	4,019,140	$8.142	---	---
(15)	Delivery -- Dist. (Customer)	27,879	0	1,157	2,621	969	4,747	4,747	134,388	---	---	$35.322
(16)	**Total Distribution**	244,946	0	4,909	24,046	8,514	37,469	37,469		$8.142	-	$35.322
(17)	**Total Transmission/Distributior**	$449,937	$0	$11,034	$38,746	$15,640	$65,419	$65,419		$15.096	-	$35.322
(18)	kW.h Sold		---	2,165,416	2,165,416	2,165,416	2,165,416	2,165,416				
(19)	Unit Cost (cents/kW.h)		0.000	0.510	1.789	0.722	3.021	3.021				
	Retail											
(20)	Customer -- Field		0	$784			$784	$784	134,388	0.000	0.000	$5.833
(21)	Customer -- Head Office	16,482	0	215	666	573	1,454	1,454	134,388	0.000	0.000	$10.817
(22)	**Total Customer**	16,482	0	999	666	573	2,238	2,238	134,388	$0.000	-	$16.650
(23)	Marketing		0	866			866	866	134,388	0.000	0.000	$6.440
(24)	**Total Retail**	$16,482	$0	$1,865	$666	$573	$3,103	3,103	134,388	0	-	$23.090
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$13.875			$13.875	$13.875				
(27)	**TOTAL**	**$977,590**	**$180,859**	**$41,825**	**$83,775**	**$33,980**	**$159,580**	**$340,440**		$34.648	8.928	$58.412
(28)	**Unit Cost (cents/kW.h)**		**8.352**	**1.931**	**3.869**	**1.569**	**7.370**	**15.722**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed					Unit Cost			
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,657	$22,851	$2,511	$3,916	$1,796	$8,222	$31,073	357,053	---	8.703	---
(2)	Reliability (Demand)	21,707	$4,468	1,463	2,288	755	4,506	8,973	637,230	$14.082	---	---
(3)	**Total Generation**	$73,363	$27,318	$3,973	$6,204	$2,550	$12,728	$40,046		$14.082	8.703	$0.000
(4)	MWh Sales		357,053	357,053	357,053	357,053	357,053	357,053				
(5)	MWh Energy Requirement		374,976									
(6)	kW 3 CP		136,936									
(7)	kW 12 NCP		637,230									
(8)	Unit Cost (cents/kW.h)		7.651	1.113	1.738	0.714	3.565	11.216				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	357,053	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	357,053		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	637,230	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	23,482	0	695	1,684	816	3,195	3,195	637,230	$5.014	---	---
(13)	**Total Transmission**	$23,482	$0	$695	$1,684	$816	$3,195	$3,195		$5.014	-	$0.000
(14)	Delivery -- Dist. (Demand)	13,343	0	368	1,311	464	2,142	2,142	637,230	$3.362	---	---
(15)	Delivery -- Dist. (Customer)	54	0	2	5	2	9	9	240	---	---	$36.374
(16)	**Total Distribution**	13,397	0	369	1,316	466	2,151	2,151		$3.362	-	$36.374
(17)	**Total Transmission/Distributior**	$36,879	$0	$1,064	$3,000	$1,282	$5,346	$5,346		$8.376	-	$36.374
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.298	0.840	0.359	1.497	1.497				
	Retail											
(20)	Customer -- Field		0	$29			$29	$29	240	0.000	0.000	$121.806
(21)	Customer -- Head Office	1,743	0	182	47	61	290	290	240	0.000	0.000	$1,209.405
(22)	**Total Customer**	1,743	0	212	47	61	319	319	240	$0.000	-	$1,331.211
(23)	Marketing		0	61			61	61	240	0.000	0.000	$253.491
(24)	**Total Retail**	$1,743	$0	$272	$47	$61	$380	380	240	0	-	$1,584.702
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,135.024			$1,135.024	$1,135.024				
(27)	**TOTAL**	**$111,986**	**$27,318**	**$5,310**	**$9,251**	**$3,893**	**$18,454**	**$45,772**		$22.458	8.703	$1,621.076
(28)	**Unit Cost (cents/kW.h)**		**7.651**	**1.487**	**2.591**	**1.090**	**5.168**	**12.819**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,733	$16,719	$1,865	$2,860	$1,312	$6,037	$22,756	254,468	---	8.942	---
(2)	Reliability (Demand)	19,853	$4,086	1,367	2,093	690	4,150	8,236	495,495	$16.621	---	---
(3)	**Total Generation**	$57,586	$20,805	$3,231	$4,954	$2,002	$10,186	$30,991		$16.621	8.942	$0.000
(4)	MWh Sales		254,468	254,468	254,468	254,468	254,468	254,468				
(5)	MWh Energy Requirement		273,902									
(6)	kW 3 CP		125,244									
(7)	kW 12 NCP		495,495									
(8)	Unit Cost (cents/kW.h)		8.176	1.270	1.947	0.787	4.003	12.179				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	254,468	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	254,468		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	495,495	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	21,477	0	642	1,540	747	2,929	2,929	495,495	$5.911	---	---
(13)	**Total Transmission**	$21,477	$0	$642	$1,540	$747	$2,929	$2,929		$5.911	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,764	0	426	2,444	861	3,731	3,731	495,495	$7.530	---	---
(15)	Delivery -- Dist. (Customer)	5,350	0	214	503	186	903	903	25,527	---	---	$35.372
(16)	**Total Distribution**	30,114	0	640	2,947	1,047	4,634	4,634		$7.530	-	$35.372
(17)	**Total Transmission/Distributior**	$51,591	$0	$1,282	$4,488	$1,793	$7,563	$7,563		$13.441	-	$35.372
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.504	1.763	0.705	2.972	2.972				
	Retail											
(20)	Customer -- Field		0	$116			$116	$116	25,527	0.000	0.000	$4.535
(21)	Customer -- Head Office	2,144	0	100	100	75	275	275	25,527	0.000	0.000	$10.784
(22)	**Total Customer**	2,144	0	216	100	75	391	391	25,527	$0.000	-	$15.319
(23)	Marketing		0	117			117	117	25,527	0.000	0.000	$4.566
(24)	**Total Retail**	$2,144	$0	$333	$100	$75	$508	508	25,527	0	-	$19.885
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.034			$13.034	$13.034				
(27)	**TOTAL**	**$111,321**	**$20,805**	**$4,846**	**$9,541**	**$3,869**	**$18,257**	**$39,062**		$30.062	8.942	$55.257
(28)	**Unit Cost (cents/kW.h)**		**8.176**	**1.904**	**3.750**	**1.521**	**7.175**	**15.350**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed					Unit Cost			
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$60,923	$26,917	$2,961	$4,618	$2,118	$9,698	$36,614	414,536	---	8.833	---
(2)	Reliability (Demand)	22,896	$4,712	1,543	2,414	796	4,753	9,465	629,649	$15.032	---	---
(3)	**Total Generation**	$83,820	$31,629	$4,504	$7,032	$2,914	$14,450	$46,079		$15.032	8.833	$0.000
(4)	MWh Sales		414,536	414,536	414,536	414,536	414,536	414,536				
(5)	MWh Energy Requirement		442,241									
(6)	kW 3 CP		144,442									
(7)	kW 12 NCP		629,649									
(8)	Unit Cost (cents/kW.h)		7.630	1.087	1.696	0.703	3.486	11.116				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	414,536	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	414,536		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	629,649	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	24,769	0	733	1,776	861	3,370	3,370	629,649	$5.352	---	---
(13)	**Total Transmission**	$24,769	$0	$733	$1,776	$861	$3,370	$3,370		$5.352	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,979	0	459	2,464	868	3,792	3,792	629,649	$6.022	---	---
(15)	Delivery -- Dist. (Customer)	435	0	14	41	15	71	71	2,099	---	---	$33.666
(16)	**Total Distribution**	25,414	0	474	2,505	883	3,862	3,862		$6.022	-	$33.666
(17)	**Total Transmission/Distributior**	$50,184	$0	$1,206	$4,281	$1,744	$7,232	$7,232		$11.374	-	$33.666
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.291	1.033	0.421	1.745	1.745				
	Retail											
(20)	Customer -- Field		0	$54			$54	$54	2,099	0.000	0.000	$25.910
(21)	Customer -- Head Office	3,220	0	-135	90	112	67	67	2,099	0.000	0.000	$32.032
(22)	**Total Customer**	3,220	0	-80	90	112	122	122	2,099	$0.000	-	$57.942
(23)	Marketing		0	89			89	89	2,099	0.000	0.000	$42.495
(24)	**Total Retail**	$3,220	$0	$9	$90	$112	$211	211	2,099	0	-	$100.437
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$4.170			$4.170	$4.170				
(27)	**TOTAL**	**$137,224**	**$31,629**	**$5,719**	**$11,404**	**$4,770**	**$21,893**	**$53,522**		$26.406	8.833	$134.103
(28)	**Unit Cost (cents/kW.h)**		**7.630**	**1.380**	**2.751**	**1.151**	**5.281**	**12.911**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE INDUSTRIAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$99,055	$43,718	$4,815	$7,509	$3,443	$15,767	$59,485	694,582	---	8.564	---
(2)	Reliability (Demand)	38,914	$8,009	2,622	-7,105	1,353	-3,130	4,879	1,148,007	$4.250	---	---
(3)	**Total Generation**	$137,970	$51,727	$7,437	$404	$4,796	$12,637	$64,364		$4.250	8.564	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.447	1.071	0.058	0.690	1.819	9.267				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	42,098	0	1,245	3,019	1,463	5,728	5,728	1,148,007	$4.989	---	---
(13)	**Total Transmission**	$42,098	$0	$1,245	$3,019	$1,463	$5,728	$5,728		$4.989	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,570	0	302	1,137	402	1,842	1,842	1,148,007	$1.604	---	---
(15)	Delivery -- Dist. (Customer)	94	0	3	9	3	15	15	431	---	---	$34.823
(16)	**Total Distribution**	11,664	0	305	1,146	405	1,857	1,856.65		$1.604	-	$34.823
(17)	**Total Transmission/Distributior**	$53,762	$0	$1,550	$4,165	$1,869	$7,584	$7,584		$6.593	-	$34.823
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.223	0.600	0.269	1.092	1.092				
	Retail											
(20)	Customer -- Field		0	$52			$52	$52	431	0.000	0.000	$120.435
(21)	Customer -- Head Office	3,196	0	299	87	111	497	497	431	0.000	0.000	$1,153.388
(22)	**Total Customer**	3,196	0	351	87	111	549	549	431	$0.000	-	$1,273.823
(23)	Marketing		0	93			93	93	431	0.000	0.000	$215.433
(24)	**Total Retail**	$3,196	$0	$444	$87	$111	$642	642	431	0	-	$1,489.256
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,030.323			$1,030.323	$1,030.323				
(27)	**TOTAL**	**$194,927**	**$51,727**	**$9,432**	**$4,656**	**$6,776**	**$20,863**	**$72,591**		$10.843	8.564	$1,524.079
(28)	**Unit Cost (cents/kW.h)**		**7.447**	**1.358**	**0.670**	**0.975**	**3.004**	**10.451**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : PHP

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$42,892	$18,958	$2,085	$3,252	$1,491	$6,827	$25,785	304,283	---	8.474	---
(2)	Reliability (Demand)	32,221	$6,632	$2,171	-2,740	1,120	551	7,183	2,205,388	$3.257	---	---
(3)	**Total Generation**	$75,114	$25,589	$4,256	$512	$2,611	$7,379	$32,968		$3.257	8.474	$0.000
(4)	MWh Sales		304,283	304,283	304,283	304,283	304,283	304,283				
(5)	MWh Energy Requirement		311,353									
(6)	kW 3 CP		203,269									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		8.410	1.399	0.168	0.858	2.425	10.835				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	304,283	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	304,283		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	34,857	0	1,031	2,500	1,212	4,742	4,742	2,205,388	$2.150	---	---
(13)	**Total Transmission**	$34,857	$0	$1,031	$2,500	$1,212	$4,742	$4,742		$2.150	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$36.538
(16)	**Total Distribution**	3	0	0	0	0	0	0		$0.000	-	$36.538
(17)	**Total Transmission/Distributior**	$34,860	$0	$1,031	$2,500	$1,212	$4,743	$4,743		$2.150	-	$36.538
(18)	kW.h Sold		0	304,283	304,283	304,283	304,283	304,283				
(19)	Unit Cost (cents/kW.h)		NA	0.339	0.822	0.398	1.559	1.559				
	Retail											
(20)	Customer -- Field		0	$25			$25	$25	12	0.000	0.000	$2,042.908
(21)	Customer -- Head Office	0	0	-1	0	0	-1	-1	12	0.000	0.000	-$57.573
(22)	**Total Customer**	0	0	24	0	0	24	24	12	$0.000	-	$1,985.335
(23)	Marketing		0	45			45	45	12	0.000	0.000	$3,765.445
(24)	**Total Retail**	$0	$0	$69	$0	$0	$69	69	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$5,748.312			$5,748.312	$5,748.312				
(27)	**TOTAL**	**$109,974**	**$25,589**	**$5,356**	**$3,012**	**$3,823**	**$12,190**	**$37,780**		$5.407	8.474	$36.538
(28)	**Unit Cost (cents/kW.h)**		**8.410**	**1.760**	**0.990**	**1.256**	**4.006**	**12.416**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,847	$7,809	$868	$1,353	$620	$2,841	$10,651	125,502	---	8.487	---
(2)	Reliability (Demand)	14,853	$3,057	1,001	1,566	516	3,083	6,140	291,033	$21.098	---	---
(3)	**Total Generation**	$32,700	$10,866	$1,869	$2,919	$1,137	$5,924	$16,791		$21.098	8.487	$0.000
(4)	MWh Sales		125,502	125,502	125,502	125,502	125,502	125,502				
(5)	MWh Energy Requirement		129,552									
(6)	kW 3 CP		93,701									
(7)	kW 12 NCP		291,033									
(8)	Unit Cost (cents/kW.h)		8.658	1.489	2.326	0.906	4.721	13.379				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	16,068	0	475	1,152	559	2,186	2,186	291,033	$7.512	---	---
(13)	**Total Transmission**	$16,068	$0	$475	$1,152	$559	$2,186	$2,186		$7.512	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,177	0	88	312	110	510	510	291,033	$1.752	---	---
(15)	Delivery -- Dist. (Customer)	14	0	0	1	0	2	2	60	---	---	$37.462
(16)	**Total Distribution**	3,191	0	88	313	111	512	512		$1.752	-	$37.462
(17)	**Total Transmission/Distributior**	$19,259	$0	$563	$1,466	$669	$2,698	$2,698		$9.264	-	$37.462
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.449	1.168	0.533	2.150	2.150				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	60	0.000	0.000	$20.950
(21)	Customer -- Head Office	600	0	118	16	21	155	155	60	0.000	0.000	$2,581.155
(22)	**Total Customer**	600	0	119	16	21	156	156	60	$0.000	-	$2,602.105
(23)	Marketing		0	7			7	7	60	0.000	0.000	$114.796
(24)	**Total Retail**	$600	$0	$126	$16	$21	$163	163	60	0	-	$2,716.901
(25)	Total Customers x 12 months		---	60			60	60				
(26)	Unit Cost ($/month)		---	$2,098.526			$2,098.526	$2,098.526				
(27)	**TOTAL**	**$52,559**	**$10,866**	**$2,558**	**$4,401**	**$1,827**	**$8,786**	**$19,652**		$30.362	8.487	$2,754.363
(28)	**Unit Cost (cents/kW.h)**		**8.658**	**2.038**	**3.507**	**1.456**	**7.000**	**15.659**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE	COSTS (Source Exh 6)							Unit Cost		
			Variable Fuel	Fixed Operating	Fixed Capital	Fixed Return	Fixed Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,471	$5,053	$558	$870	$399	$1,826	$6,879	77,000	---	8.934	---
(2)	Reliability (Demand)	5,129	$1,056	346	541	178	1,065	2,120	212,734	$9.967	---	---
(3)	**Total Generation**	$16,600	$6,109	$903	$1,410	$577	$2,891	$9,000		$9.967	8.934	$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,268									
(6)	kW 3 CP		32,357									
(7)	kW 12 NCP		212,734									
(8)	Unit Cost (cents/kW.h)		7.934	1.173	1.832	0.749	3.754	11.688				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	77,000	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	77,000		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,549	0	164	398	193	755	755	212,734	$3.549	---	---
(13)	**Total Transmission**	$5,549	$0	$164	$398	$193	$755	$755		$3.549	-	$0.000
(14)	Delivery -- Dist. (Demand)	47,187	0	992	7,104	1,640	9,736	9,736	212,734	$45.767	---	---
(15)	Delivery -- Dist. (Customer)	12,822	0	817	1,174	446	2,437	2,437	118,582	---	---	$20.552
(16)	**Total Distribution**	60,009	0	1,809	8,278	2,086	12,173	12,173		$45.767	-	$20.552
(17)	**Total Transmission/Distributior**	$65,558	$0	$1,973	$8,676	$2,279	$12,928	$12,928		$49.316	-	$20.552
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.563	11.268	2.959	16.790	16.790				
	Retail											
(20)	Customer -- Field		0	$482			$482	$482	118,582	0.000	0.000	$4.065
(21)	Customer -- Head Office	1,223	0	-265	131	43	-91	-91	118,582	0.000	0.000	-$0.765
(22)	**Total Customer**	1,223	0	217	131	43	391	391	118,582	$0.000	-	$3.300
(23)	Marketing		0	452			452	452	118,582	0.000	0.000	$3.812
(24)	**Total Retail**	$1,223	$0	$669	$131	$43	$843	843	118,582	0	-	$7.112
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.644			$5.644	$5.644				
(27)	**TOTAL**	**$83,381**	**$6,109**	**$3,546**	**$10,218**	**$2,898**	**$16,662**	**$22,771**		$59.283	8.934	$27.664
(28)	**Unit Cost (cents/kW.h)**		**7.934**	**4.605**	**13.270**	**3.764**	**21.639**	**29.573**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	COSTS (Source Exh 6)							Unit Cost		
			Variable Fuel	Fixed Operating	Fixed Capital	Fixed Return	Fixed Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,467,999	$646,116.764	$72,066	$111,286	$51,027	$234,378	$880,495	9,923,466	---	8.873	---
(2)	Reliability (Demand)	1,071,311	$220,494.227	72,829	95,602	37,238	205,668	426,163	22,698,943	$18.775	---	---
(3)	**Total Generation**	$2,539,311	$866,610.990	$144,894	$206,888	$88,265	$440,047	$1,306,658		$18.775	8.873	$0.000
(4)	MWh Sales		9,923,466	9,923,466	9,923,466	9,923,466	9,923,466	9,923,466				
(5)	MWh Energy Requirement		10,656,169									
(6)	kW 3 CP		9,190,588									
(7)	kW 12 NCP		22,698,943									
(8)	Unit Cost (cents/kW.h)		8.733	1.460	2.085	0.889	4.434	13.167				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	9,923,466	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,923,466		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,698,943	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,158,946	0	34,441	83,108	40,284	157,833	157,833	22,698,943	$6.953	---	---
(13)	**Total Transmission**	$1,158,946	$0	$34,441	$83,108	$40,284	$157,833	$157,833		$6.953	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,178,642	0	20,610	118,776	40,969	180,355	180,355	22,698,943	$7.946	---	---
(15)	Delivery -- Dist. (Customer)	845,343	0	46,293	78,169	29,384	153,845	153,845	6,448,289	---	---	$23.858
(16)	**Total Distribution**	2,023,985	0	66,903	196,944	70,352	334,200	334,200		$7.946	-	$23.858
(17)	**Total Transmission/Distributior**	$3,182,931	$0	$101,344	$280,052	$110,637	$492,033	$492,033		$14.899	-	$23.858
(18)	kW.h Sold		---	9,923,466	9,923,466	9,923,466	9,923,466	9,923,466				
(19)	Unit Cost (cents/kW.h)		---	1.021	2.822	1.115	4.958	4.958				
	Retail											
(20)	Customer -- Field		0	$6,334	0	0	$6,334	$6,334	6,448,289	0.000	0.000	$0.982
(21)	Customer -- Head Office	163,816	0	2,673	10,993	5,694	19,361	19,361	6,448,289	0.000	0.000	$3.002
(22)	**Total Customer**	163,816	0	9,008	10,993	5,694	25,695	25,695	6,448,289	$0.000	-	$3.984
(23)	Marketing		0	13,410	0	0	13,410	13,410	6,448,289	0.000	0.000	$2.080
(24)	**Total Retail**	$163,816	$0	$22,418	$10,993	$5,694	$39,106	39,106	6,448,289	0	-	$6.064
(25)	Total Customers x 12 months		---	6,448,289			6,448,289	6,448,289				
(26)	Unit Cost ($/month)		---	$3.477			$3.477	$3.477				
(27)	**TOTAL**	**$5,886,058**	**$866,610.990**	**$268,657**	**$497,933**	**$204,596**	**$971,185**	**$1,837,796**		$33.674	8.873	$29.922
(28)	**Unit Cost (cents/kW.h)**		**8.733**	**2.707**	**5.018**	**2.062**	**9.787**	**18.520**				

EXHIBIT 6A

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND**												
(2)													
(3)	SUBSTATIONS	$2,176	$1,461	$79	$405	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	16,279	11,151	610	3,077	278	350	374	224	0	66	149	P-1
(5)	OVERHEAD LINES Storm Expense	6,148	4,211	231	1,162	105	132	141	84	0	25	56	P-1
(6)	UNDERGROUND LINES	238	163	9	45	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	831	0	0	0	0	0	0	0	0	0	831	DIRECT
(11)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)													
(13)	**TOTAL DEMAND**	25,671	16,986	929	4,690	438	533	574	359	0	104	1,058	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	40,697	36,842	2,087	848	1	161	8	1	0	0	749	P-2
(19)	OVERHEAD LINES Storm Expense	15,369	13,913	788	320	0	61	3	0	0	0	283	P-2
(20)	UNDERGROUND LINES	594	538	30	12	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,685	1,415	91	143	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	58,345	52,707	2,996	1,324	2	253	17	3	0	1	1,042	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,009	7,458	946	831	34	121	55	52	25	1	487	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,009	7,458	946	831	34	121	55	52	25	1	487	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,176	1,461	79	405	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	21,517	18,124	1,019	1,482	105	193	144	85	0	25	339	P-1
(39)	UNDERGROUND LINES	831	700	39	57	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,695	8,873	1,037	973	35	149	61	53	25	1	487	P-6
(42)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43)	STREET LIGHTING	831	0	0	0	0	0	0	0	0	0	831	DIRECT
(44)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)													
(46)	**TOTAL DISTRIBUTION**	**$37,050**	**$29,159**	**$2,174**	**$2,919**	**$196**	**$395**	**$264**	**$190**	**$25**	**$40**	**$1,690**	

EXHIBIT 6B

NOVA SCOTIA POWER INC.

ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) METER READING	(4) WIRING INSPECTION
(1) DOMESTIC	$7,458	$2,005	$5,453
(2) SMALL GENERAL	946	135	811
(3) GENERAL	831	158	673
(4) GENERAL LARGE	34	11	23
(5) SMALL INDUSTRIAL	121	21	99
(6) MEDIUM INDUSTRIAL	55	16	39
(7) LARGE INDUSTRIAL	52	17	35
(8) PHP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	487	0	487
(11) TOTAL	$10,009	$2,373	$7,636
ALLOCATION FACTOR		C-6	C-8

EXHIBIT 6C

NOVA SCOTIA POWER INC.

ALLOCATION OF CREDIT SERVICES EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,131	$0	$4,131	$0	$4,131
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,131	$787	$4,918.1	$0	$4,918.13
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	$23,144	$14,900	$789	$4,094	$469	$429	$495	$841	$696	$321	$111	D-3A
(5)	HYDRO PRODUCTION	8,015	5,160	273	1,418	162	149	171	291	241	111	38	D-3A
(6)	WIND PRODUCTION	6,190	3,985	211	1,095	125	115	132	225	186	86	30	D-3A
(7)	LM6000 PRODUCTION	3,422	2,203	117	605	69	63	73	124	103	47	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,503	968	51	266	30	28	32	55	45	21	7	D-3A
(9)	GENERATION BATTERIES	4,121	2,653	140	729	83	76	88	150	124	57	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,430	921	49	253	29	27	31	52	43	20	7	D-3A
(11)	GENERAL PROPERTY	8,760	5,640	299	1,549	177	162	187	318	263	121	42	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	56,584	36,430	1,928	10,008	1,146	1,049	1,209	2,055	1,702	785	271	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV	28,741	18,504	980	5,084	582	533	614	1,044	864	398	138	D-3A
(21)	GENERAL PROPERTY	12,848	8,272	438	2,272	260	238	275	467	386	178	62	P-8B
(22)	TOTAL - EHV	41,589	26,776	1,417	7,356	843	771	889	1,511	1,251	577	199	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	41,589	26,776	1,417	7,356	843	771	889	1,511	1,251	577	199	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,796	1,248	68	341	21	39	39	18	0	5	17	P-9
(29)	DISTRIBUTION - Other	700	486	27	133	8	15	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,317	6,471	355	1,771	108	202	204	94	0	26	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	6,138	4,263	234	1,167	71	133	134	62	0	17	57	P-9
(32)	DISTRIBUTION - OH Lines	7,159	4,972	273	1,361	83	155	156	72	0	20	66	P-9
(33)	DISTRIBUTION - UG Lines	725	503	28	138	8	16	16	7	0	2	7	P-9
(34)	DISTRIBUTION - Line Transformers	29,227	20,300	1,114	5,556	339	634	639	294	0	81	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,757	0	0	0	0	0	0	0	0	0	4,757	Direct
(38)	GENERAL PROPERTY	16,886	11,728	644	3,210	196	366	369	170	0	47	157	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	76,705	49,972	2,742	13,676	835	1,560	1,573	725	0	199	5,424	
(41)													
(42)	**TOTAL DEMAND**	**174,878**	**113,177**	**6,088**	**31,041**	**2,824**	**3,380**	**3,671**	**4,291**	**2,953**	**1,560**	**5,894**	

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	24,881	13,078	900	5,452	876	640	1,033	1,679	727	302	194	E-1A
(5)	HYDRO PRODUCTION	8,616	4,529	312	1,888	303	221	358	581	252	105	67	E-1A
(6)	WIND PRODUCTION	6,654	3,498	241	1,458	234	171	276	449	194	81	52	E-1A
(7)	LM6000 PRODUCTION	3,679	1,934	133	806	129	95	153	248	107	45	29	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,616	850	58	354	57	42	67	109	47	20	13	E-1A
(9)	GENERATION BATTERIES	4,430	2,329	160	971	156	114	184	299	129	54	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,537	808	56	337	54	40	64	104	45	19	12	E-1A
(11)	GENERAL PROPERTY	9,418	4,950	341	2,064	331	242	391	635	275	114	74	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	60,831	31,976	2,200	13,330	2,141	1,564	2,525	4,105	1,777	740	475	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22)	TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	0	0	0	0	0	0	0	0	0	0	0	
(25)													
(26)	**TOTAL ENERGY**	**60,831**	**31,976**	**2,200**	**13,330**	**2,141**	**1,564**	**2,525**	**4,105**	**1,777**	**740**	**475**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,660	1,483	85	56	0	11	1	0	0	0	25	P-12
(33)	DISTRIBUTION - Other	647	578	33	22	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,345	13,701	786	518	1	99	8	2	0	0	230	P-12
(36)	DISTRIBUTION - OH Lines	5,231	4,670	268	177	0	34	3	1	0	0	78	P-12
(37)	DISTRIBUTION - UG Lines	2,174	1,941	111	73	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,398	3,034	174	115	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,124	7,254	416	274	1	53	4	1	0	0	122	P-12
(41)	GENERAL PROPERTY	11,415	10,192	584	385	1	74	6	1	0	0	171	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	47,995	42,854	2,457	1,620	3	311	26	6	0	1	718	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,574	320	211	0	40	3	1	0	0	93	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,574	320	211	0	40	3	1	0	0	93	
(50)													
(51)	**TOTAL CUSTOMER**	**54,237**	**48,427**	**2,777**	**1,830**	**4**	**351**	**29**	**6**	**0**	**1**	**812**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,947**	**$193,580**	**$11,065**	**$46,201**	**$4,968**	**$5,295**	**$6,224**	**$8,402**	**$4,730**	**$2,300**	**$7,181**	

EXHIBIT 6E

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	REVENUE TO COST RATIOS			STORM COSTS												STORM REVENUE		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
				DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	655,909	672,662	1.026	4,211	13,913	18,124	0	-	0	152	-	152	9,621	8,656	18,276	9,867	8,877	18,743
(2) SMALL GENERAL	38,590	43,179	1.119	231	788	1,019	0	-	0	8	-	8	540	486	1,027	605	544	1,149
(3) GENERAL	159,580	182,033	1.141	1,162	320	1,482	0	-	0	42	-	42	802	722	1,524	915	823	1,739
(4) GENERAL LARGE	18,454	22,288	1.208	105	0	105	0	-	0	5	-	5	58	52	110	70	63	133
(5) SMALL INDUSTRIAL	18,257	21,143	1.158	132	61	193	0	-	0	4	-	4	104	93	197	120	108	228
(6) MEDIUM INDUSTRIAL	21,893	24,395	1.114	141	3	144	0	-	0	5	-	5	79	71	149	88	79	166
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	20,863	25,112	1.204				0	-	0	9	-	9	5	4	9	5	5	10
(9) DISTR. CUSTOMERS	1,857	11,496	6.192	84	0	85							45	40	85	277	249	526
(10) PHP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,786	10,044	1.143	25	0	25	0	-	0	3	-	3	15	13	28	17	15	32
(12) UNMETERED	16,662	16,968	1.018	56	283	339	0	-	0	1	-	1	179	161	340	182	164	346
(13) SUB-TOTAL	960,851	1,029,319	1.071	6,148	15,369	21,517	0	-	0	229	-	229	11,447	10,299	21,746	12,146	10,927	23,073
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	0	NA	NA	0	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	1	1	1	1	1
(20) SUB-TOTAL						1			0			1	1	1	3	1	1	3
(21) TOTAL	NA	NA	NA	NA	NA	21,518	NA	NA	0	NA	NA	230	11,449	10,300	21,749	12,147	10,928.6	23,076

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

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

		(1)
		REVENUE
(1)	**ELECTRIC REVENUE**	
(2)	**FULLY ALLOCATED RATE CLASSES (ATL)**	
(3)	DOMESTIC	$1,104,896
(4)	SMALL GENERAL	72,613
(5)	GENERAL	356,486
(6)	LARGE GENERAL	47,930
(7)	SMALL INDUSTRIAL	40,903
(8)	MEDIUM INDUSTRIAL	56,045
(9)	LARGE INDUSTRIAL	76,012
(10)	PHP	39,560
(11)	MUNICIPAL	20,579
(12)	UNMETERED	22,771
(13)	SUB-TOTAL	**1,837,796**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(16)	GEN.REPL./LOAD FOLL	
(17)	PHP	
(18)	BUTU	
(19)	SPILL	
(20)	REAL TIME PRICING	
(21)	OATT	
(22)	EBS	
(23)	RTT	
(24)	SGR	
(25)	TOTAL	**94,413**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,932,209**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	6,032
(30)	CONNECTION CHARGES AND METER REMOVAL	3,675
(31)	NSF	160
(32)	RETAIL SALES	1,709
(33)	WIRING INSPECTIONS	7,552
(34)	POLE SERVICES	16,695
(35)	STEAM AND ASH SALES	5,038
(36)	AMI OPT OUT CHARGE	0
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**45,348.9**
(39)	**TOTAL REVENUE**	**1,977,558**
(40)	**TOTAL OPERATING EXPENSES**	**$1,765,210**
(41)	RETAINED EARNINGS	$212,348

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,381,680	1,705,156	94,211	460,111	0	52,905	46,536	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.59%	3.96%	19.32%	0.00%	2.22%	1.95%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,627,968	1,767,212	96,364	492,340	62,960	55,683	64,128	50,703	0	14,990	23,589	
(4) % RESPONSIBILITY	100.00%	67.25%	3.67%	18.73%	2.40%	2.12%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,655,979	1,783,291	96,915	494,627	63,036	55,955	64,249	59,094	0	15,009	23,803	
(6) % RESPONSIBILITY		67.14%	3.65%	18.62%	2.37%	2.11%	2.42%	2.22%	0.00%	0.57%	0.90%	D-2B
(7) 3 CP DEMAND	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-4
(13) MW.h GEN. & PURCH.	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1B
(17) AVERAGE CUSTOMERS	537,357	486,363	27,549	11,199	20	2,127	175	36	1	5	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,762,712,803	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,560,463	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.04%	3.89%	21.49%	2.98%	2.37%	4.07%	4.55%	2.24%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.67%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,349	486,363	27,549	11,199	20	2,127	175	28	1	5	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,431,617	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,560,463	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.76%	4.01%	22.16%	3.08%	2.45%	4.20%	4.69%	2.31%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,378	474,384	27,549	11,199	20	2,127	175	36	1	5	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,440		68,515	378,788	52,607	41,802	71,721	80,165	39,560	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.16%	6.69%	5.32%	9.12%	10.19%	5.03%	0.00%	6.77%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$250,655	$171,698	$9,400	$47,381	$4,274	$5,385	$5,765	$3,442	$0	$1,018	$2,292	
(2) % RESPONSIBILITY	100.00%	68.50%	3.75%	18.90%	1.71%	2.15%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$441,187	$399,396	$22,623	$9,197	$10	$1,747	$84	$13	$0	$2	$8,115	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$442,679	$300,643	$16,409	$83,159	$8,835	$9,432	$10,414	$7,669	$0	$2,104	$4,013	
(6) % RESPONSIBILITY	100.00%	67.91%	3.71%	18.79%	2.00%	2.13%	2.35%	1.73%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$441,187	$399,396	$22,623	$9,197	$10	$1,747	$84	$13	$0	$2	$8,115	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,945	$7,010	$35,778	$4,561	$4,047	$4,648	$4,227	$0	$1,086	$1,721	
(10) % RESPONSIBILITY	100.00%	67.15%	3.65%	18.63%	2.38%	2.11%	2.42%	2.20%	0.00%	0.57%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,177	$3,664	$5,765	$33	$1,141	$257	$62	$2	$9	$0	
(12) % RESPONSIBILITY	100.00%	83.95%	5.38%	8.46%	0.05%	1.68%	0.38%	0.09%	0.00%	0.01%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$910,279	$586,058	$31,023	$161,008	$18,444	$16,869	$19,455	$33,065	$27,378	$12,621	$4,358	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$1,000,894	$644,399	$34,112	$177,035	$20,280	$18,548	$21,391	$36,357	$30,104	$13,877	$4,792	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$969,419	$673,306	$36,944	$184,273	$11,251	$21,023	$21,188	$9,767	$0	$2,679	$8,987	
(20) % RESPONSIBILITY	100.00%	69.45%	3.81%	19.01%	1.16%	2.17%	2.19%	1.01%	0.00%	0.28%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$978,604	$514,398	$35,394	$214,440	$34,436	$25,154	$40,613	$66,033	$28,593	$11,897	$7,647	
(24) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$679,735	$606,916	$34,804	$22,940	$45	$4,404	$361	$79	$2	$12	$10,173	
(30) % RESPONSIBILITY	100.00%	89.29%	5.12%	3.37%	0.01%	0.65%	0.05%	0.01%	0.00%	0.00%	1.50%	P-12
(31) CUSTOMER - RETAIL PLANT	$679,735	$606,916	$34,804	$22,940	$45	$4,404	$361	$79	$2	$12	$10,173	
(32) % RESPONSIBILITY	100.00%	89.29%	5.12%	3.37%	0.01%	0.65%	0.05%	0.01%	0.00%	0.00%	1.50%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,071,311	$689,735	$36,511	$189,491	$21,707	$19,853	$22,896	$38,914	$32,221	$14,853	$5,129	
(34) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.61%	3.42%	17.75%	2.03%	1.86%	2.14%	3.65%	2.67%	1.39%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,158,946	$746,156	$39,498	$204,991	$23,482	$21,477	$24,769	$42,098	$34,857	$16,068	$5,549	
(38) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,142,530	$793,043	$43,512	$217,068	$13,343	$24,764	$24,979	$11,570	$0	$3,177	$11,074	
(40) % RESPONSIBILITY	100.00%	69.41%	3.81%	19.00%	1.17%	2.17%	2.19%	1.01%	0.00%	0.28%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,467,999	$771,645	$53,095	$321,681	$51,657	$37,733	$60,923	$99,055	$42,892	$17,847	$11,471	
(44) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-17

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	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$845,343	$755,400	$43,292	$27,879	$54	$5,350	$435	$94	$3	$14	$12,822	
(6) % RESPONSIBILITY	100.00%	89.36%	5.12%	3.30%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.52%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,816	$126,703	$8,505	$16,482	$1,743	$2,144	$3,220	$3,196	$0	$600	$1,223	
(8) % RESPONSIBILITY	100.00%	77.34%	5.19%	10.06%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	126,077	87,110	4,778	23,933	1,738	2,726	2,816	1,400	0	414	1,163	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.0%	1.4%	2.2%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	315,181	285,316	16,161	6,570	8	1,248	68	11	0	2	5,797	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$54,022	$34,780	$1,841	$9,555	$1,095	$1,001	$1,155	$1,962	$1,625	$749	$259	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$236	$152	$8	$42	$5	$4	$5	$9	$7	$3	$1	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$25,671	$16,986	$929	$4,690	$438	$533	$574	$359	$0	$104	$1,058	
(20) % RESPONSIBILITY	100.00%	66.17%	3.62%	18.27%	1.71%	2.08%	2.24%	1.40%	0.00%	0.41%	4.12%	O-3
(21) ENG. - OPER.EXP. - GEN.	$58,076	$30,528	$2,101	$12,726	$2,044	$1,493	$2,410	$3,919	$1,697	$706	$454	
(22) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$58,345	$52,707	$2,996	$1,324	$2	$253	$17	$3	$0	$1	$1,042	
(28) % RESPONSIBILITY	100.00%	90.34%	5.14%	2.27%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,652	$23,505	$2,052	$3,279	$390	$452	$447	$634	$61	$155	$677	
(30) % RESPONSIBILITY	100.00%	74.26%	6.48%	10.36%	1.23%	1.43%	1.41%	2.00%	0.19%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$391,579	$252,005	$13,375	$69,400	$7,921	$7,274	$8,355	$14,200	$11,758	$5,420	$1,872	
(32) % RESPONSIBILITY	100.00%	64.36%	3.42%	17.72%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	65.00%	3.46%	17.95%	2.04%	1.88%	2.15%	3.66%	1.98%	1.40%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$83,500	$53,735	$2,853	$14,802	$1,689	$1,551	$1,781	$3,027	$2,507	$1,156	$399	
(36) % RESPONSIBILITY	100.00%	64.35%	3.42%	17.73%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$144,542	$95,315	$5,232	$26,152	$1,749	$2,981	$3,038	$1,496	$0	$416	$8,162	
(38) % RESPONSIBILITY	100.00%	65.94%	3.62%	18.09%	1.21%	2.06%	2.10%	1.04%	0.00%	0.29%	5.65%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$835,131	$438,190	$30,236	$183,396	$29,477	$21,590	$34,732	$56,425	$24,460	$10,099	$6,525	
(40) % RESPONSIBILITY	100.00%	52.47%	3.62%	21.96%	3.53%	2.59%	4.16%	6.76%	2.93%	1.21%	0.78%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

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	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	$136,752	$122,634	$7,018	$4,037	$7	$766	$58	$12	$0	$2	$2,217	
(2) % RESPONSIBILITY	100.00%	89.68%	5.13%	2.95%	0.01%	0.56%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$42,672	$32,807	$2,620	$3,955	$438	$554	$538	$721	$61	$171	$808	
(4) % RESPONSIBILITY	100.00%	76.88%	6.14%	9.27%	1.03%	1.30%	1.26%	1.69%	0.14%	0.40%	1.89%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$470,003	$0	$72,613	$356,486	$0	$40,903	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.45%	75.85%	0.00%	8.70%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$470,003	$0	$72,613	$356,486		$40,903	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.94%	38.99%	0.00%	4.47%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

EXHIBIT 8C
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NOVA SCOTIA POWER INC.
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		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1)	LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,262	87,649	22,398	57,115	34,100	-	
(2)	% RESPONSIBILITY	100.00%	43.55%	11.13%	28.38%	16.94%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,714,761	1,239,474	143,549	307,427	24,310	-	
(4)	% RESPONSIBILITY	100.00%	72.28%	8.37%	17.93%	1.42%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	5,300,051	2,259,225	1,104,168	1,899,922	36,737		
(6)	% RESPONSIBILITY	100.00%	42.6%	20.8%	35.8%	0.7%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,951,736	2,259,225	463,751	192,024	$36,736.80		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.5%	15.7%	6.5%	1.2%	0.0%	
(10)	INSURANCE PREMIUM	10,029	7,676	1,576	652	125	-	
(11)	COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12)	SUBTOAL	11,822	8,124	2,024	1,101	573	-	
(13)	% RESPONSIBILITY	100.00%	68.72%	17.12%	9.31%	4.85%	0.00%	**F - 4**
(14)	PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		**F - 5**

		O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY FUNCTIONAL AREAS				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	69,510	19,944	89,453.5	0.777	89,453	0	0	0	89,453	69,510	0	0	0	69,510
(18)	TRANSMISSION	19,614	1,622	21,236.0	0.924	0	21,236	0	0	21,236	0	19,614	0	0	19,614
(19)	DISTRIBUTION	53,384	6,323	59,706.2	0.894	0	0	59,706	0	59,706	0	0	53,384	0	53,384
(20)	RETAIL	32,064	-4,637	27,427.0	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21)	SUBTOTAL	174,571.4	23,251	197,822.68	0.882	89,453	21,236	59,706	27,427	197,822.7	69,510	19,614	53,384	32,064	174,571.4
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,208	519	1,727.8	0.699	1,249	145	310	24	1,727.8	873	101	217	17	1,208
(24)	CORP. SECRETARY	0	11,822	11,821.6	-	8,124	2,024	1,101	573	11,821.6	0	0	0	0	0
(25)	LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,742	433	928	73	5,177.0	1,401	162	347	27	1,938
(26)	EXTERNAL RELATIONS & ENVIRONMENT	869	1,003	1,872.0	0.464	812	240	555	265	1,872.0	377	111	258	123	869
(27)	REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,876	796	1,706	135	9,513.0	1,704	197	423	33	2,357
(28)	FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,114	781	1,568	99	7,560.7	2,738	418	839	53	4,048
(29)	PROCUREMENT	7,621	5,036	12,656.2	0.602	3,164	3,164	3,164	3,164	12,656.2	1,905	1,905	1,905	1,905	7,621
(30)	IT	20,139	27,523	47,662.3	0.423	20,757	5,304	13,526	8,075	47,662.3	8,771	2,241	5,715	3,412	20,139
(31)	HUMAN RESOURCES	5,313	3,935	9,248.4	0.574	4,028	1,029	2,625	1,567	9,248.4	2,314	591	1,508	900	5,313
(32)	TOTAL	43,494	63,745	107,239.1	0.406	53,866	13,916	25,481	13,976	107,239.1	20,083	5,728	11,212	6,471	43,494
(33)	GENERATION SERVICES	9,518	2,819	12,337.5	0.771	12,338	0	0	0	12,337.5	9,518	0	0	0	9,518
(34)	OTHER EXPENSES AND DIRECT	15,014	-7,127	7,886.5	1.904	3,435	878	2,238	1,336	7,886.5	6,538	1,671	4,261	2,544	15,014
(35)	SUBTOTAL OVERHEAD	68,026	59,437	127,463.1	3.081	69,638	14,793	27,720	15,312	127,463.1	36,140	7,398	15,473	9,015	68,026
(36)	GRAND TOTAL	242,597.1	82,689	325,285.817	3.963	159,092	36,030	87,426	42,739	325,285.8	105,649	27,013	68,856	41,079	242,597

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNI(	72,998	0	19,614	53,384	0	0	
(38)		100%	0%	27%	73%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COM	2,686,161	0	1,000,894	1,685,267	0	0	
(39)		100%	0%	37%	63%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	143,756	68,015	114,521	0	0	
(40)	% RESPONSIBILITY	100%	44%	21%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,174,286	8.3%	5,601,352	1,646,857	79.5%	1,309,469	14.2%	1,495,207	42.76%	4,351,189	64.4%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.4%
(3) GENERAL	2,165,416	7.8%	2,335,072	469,610	82.7%	388,367	11.2%	431,772	61.74%	1,195,401	17.7%
(4) GENERAL LARGE	357,053	5.0%	374,976	62,656	70.1%	43,920	6.9%	46,933	91.20%	136,936	2.0%
(5) SMALL INDUSTRIAL	254,468	7.6%	273,902	52,535	70.4%	36,984	14.0%	42,168	74.15%	125,244	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.1%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.6%
(8) PHP	304,283	2.3%	311,353	199,370	32.6%	65,000	4.3%	67,801	52.42%	203,269	3.0%
(9) MUNICIPAL	125,502	3.2%	129,552	33,041	92.5%	30,554	4.3%	31,866	46.41%	93,701	1.4%
(10) UNMETERED	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,923,466	7.4%	10,656,169	2,744,093	76.0%	2,086,010	12.6%	2,347,983	51.80863%	6,758,364	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	700,774	0	718,273	117,118	2	72,723	0	76,246	1	240,665	
(18) TOTAL Bfr EXPORT	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE										
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987
HV TRANSMISSION SERVICE										
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924
(25) SUBTOTAL	217,187	4.2%	226,282	39,358	93.4%	36,748	4.2%	38,287	64.8%	106,139
DISTRIBUTION BULK POWER SUBSTATION (>2MVA)										
(26) LARGE INDUSTRIAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952
(27) MUNICIPAL	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)										
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MARCH 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JULY 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR AUGUST 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 2027

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

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 2027

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

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

FOR THE YEAR ENDING DECEMBER 31, 2027

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1)	NON-COIN. KW SEC.	2,301,575	1,646,857	90,439	446,363	0	50,827	45,106	0	0	0	21,982
(2)	LOSSES	80,105	58,299	3,771	13,748	0	2,079	1,430	0	0	0	778
(3)	SUB-TOTAL	2,381,680	1,705,156	94,211	460,111	0	52,905	46,536	0	0	0	22,760
(4)												
(5)	NON-COIN. KW PRI. (Before bulk power substa	2,551,743	1,705,156	94,211	483,358	62,656	54,613	63,644	50,427	0	14,918	22,760
(6)	LOSSES	76,225	62,056	2,153	8,982	304	1,069	484	276	0	72	828
(7)	SUB-TOTAL	2,627,968	1,767,212	96,364	492,340	62,960	55,683	64,128	50,703	0	14,990	23,589
(8)												
(9)	NON-COIN. KW PRI. (bulk power substation)	2,636,278	1,767,212	96,364	492,340	62,960	55,683	64,128	59,013	0	14,990	23,589
(10)	LOSSES	19,701	16,079	551	2,287	76	273	122	81	0	18	215
(11)	SUB-TOTAL	2,655,979	1,783,291	96,915	494,627	63,036	55,955	64,249	59,094	0	15,009	23,803
(12)												
(13)	**NON-COIN DEMAND LOSSES**											
(14)												
(15)	NON-COIN. KW SEC.	3.48%	3.54%	4.17%	3.08%	0.00%	4.09%	3.17%	0.00%	0.00%	0.00%	3.54%
(16)												
(17)	NON-COIN. KW PRI. (Before bulk power substa	2.99%	3.64%	2.29%	1.86%	0.49%	1.96%	0.76%	0.55%	0.00%	0.49%	3.64%
(18)												
(19)	NON-COIN. KW PRI. (bulk power substation)	0.75%	0.91%	0.57%	0.46%	0.12%	0.49%	0.19%	0.14%	0.00%	0.12%	0.91%
(20)												
(21)	TOTAL		8.09%	7.03%	5.40%	0.61%	6.54%	4.12%	0.68%	0.00%	0.61%	8.09%
(22)												
(23)												
(24)	Secondary Customers		486,363	27,549	10,645		2,058	124				9,882
(25)	Primary Customers		17217.254		554	20	69	51	28			
(26)												
(27)	Demand Adj		0.40	0.40	0.40	0.40	0.40	0.40	0.40			0.40
(28)												
(29)	NON-COIN. KW SEC.	214,648	194,545	11,020	4,258	-	823	50	-	-	-	3,953
(30)	LOSSES	7,653	6,887	460	131	-	34	2	-	-	-	140
(31)	SUB-TOTAL	222,301	201,432	11,479	4,389	-	857	51	-	-	-	4,093
(32)												
(33)												
(34)	NON-COIN. KW PRI. (Before bulk power substa	222,301	201,432	11,479	4,389	-	857	51	-	-	-	4,093
(35)	LOSSES	7,841	7,331	262	82	-	17	0	-	-	-	149
(36)	SUB-TOTAL	230,142	208,763	11,742	4,471	-	874	52	-	-	-	4,242
(37)												
(38)	Share ot Total Demand											
(39)	Secondary	9.3%										
(40)	Primary'	8.8%										

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) PHP	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,355,602**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**67,801**	**31,866**	**12,814**	[redacted]				
(2) FEBRUARY	**2,286,060**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**67,622**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	139,488	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	138,935	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	138,592	15,612	2,607					
(6) JUNE	1,313,496	600,757	47,944	272,629	55,357	32,400	43,956	88,865	138,592	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	138,484	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	138,564	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	138,526	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	138,819	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	139,835	24,619	19,790					
(12) DECEMBER	**2,141,751**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**67,846**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,673,498	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	1,453,105	272,117	69,907					
(14) 3 C/P DEMANDS	**6,783,414**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**203,269**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,261,138	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	67,756	31,234	10,786	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,625**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**224,867**
	C/P INTERRUPTIBLE RIDER DEMANDS	**67,170**
	C/P FIRM LARGE INDUST. DEMANDS	**14,626**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,093,627	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	65,000	30,554	11,222	[redacted]				
(2) FEBRUARY	2,047,318	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	65,000	31,787	4,126					
(3) MARCH	1,836,793	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	135,000	29,574	1,617					
(4) APRIL	1,568,181	892,049	50,029	270,986	43,606	27,780	39,691	78,244	135,000	21,281	2,018					
(5) MAY	1,339,778	689,980	42,871	240,847	41,053	32,470	44,802	86,863	135,000	15,211	2,397					
(6) JUNE	1,240,195	558,976	44,995	257,465	53,426	30,172	41,567	86,273	135,000	15,569	2,222					
(7) JULY	1,287,019	578,781	47,877	277,077	51,691	34,338	48,389	87,080	135,000	15,996	2,418					
(8) AUGUST	1,300,316	647,317	41,529	251,675	49,075	28,045	36,778	82,648	135,000	14,852	2,017					
(9) SEPTEMBER	1,237,940	527,249	45,279	277,214	52,155	29,015	46,302	97,380	135,000	15,466	2,092					
(10) OCTOBER	1,380,123	668,609	49,443	288,237	46,443	33,659	45,551	78,850	135,000	21,694	1,527					
(11) NOVEMBER	1,703,978	924,211	54,579	323,926	41,424	32,028	47,518	92,732	135,000	23,770	17,703					
(12) DECEMBER	1,899,271	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	65,000	27,573	12,997					
(13) TOT. SUMMED DMD.	18,934,538	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	1,410,000	263,326	62,357					
(14) 3 C/P DEMANDS	6,040,215	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	195,000	89,914	28,344					

(15)	3 C/P INTERRUPTIBLE RIDER DEMANDS	20,625
(16)	3 C/P FIRM LARGE INDUST. DEMANDS	211,850
	C/P INTERRUPTIBLE RIDER DEMANDS	67,170
	C/P FIRM LARGE INDUST. DEMANDS	10,214

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

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

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

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

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

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

EXHIBIT 9D
PAGE 2 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY	12.56%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
(2)									
(1) (2) FEBRUARY	11.70%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
(2)									
(1) (3) MARCH	9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
(2)									
(1) (4) APRIL	8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
(2)									
(1) (5) MAY	7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
(2)									
(1) (6) JUNE	5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
(2)									
(1) (7) JULY	6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
(2)									
(1) (8) AUGUST	7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
(2)									
(1) (9) SEPTEMBER	6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
(2)									
(1) (10) OCTOBER	7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
(2)									
(1) (11) NOVEMBER	9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
(2)									
(1) (12) DECEMBER	12.83%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
(2)									
(1) **(13) ANNUAL AVE**	**9.18%**	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

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

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	8.34%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
(2) FEBRUARY	7.48%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
(3) MARCH	5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
(4) APRIL	3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
(5) MAY	2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
(6) JUNE	1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
(7) JULY	2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
(8) AUGUST	2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
(9) SEPTEMBER	2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
(10) OCTOBER	3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
(11) NOVEMBER	5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
(12) DECEMBER	8.60%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
(13) ANNUAL AVE	**4.96%**	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission Losses	
2.43%	4.22%
(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	(8) VARIANCE from CA IR-001 TOTAL OPER. (CA IR-001)	(9) VARIANCE	(10) % VARIANCE
(1) DOMESTIC	$506,361	$462,041	8.93	$168,330	$1,136,731	$1,104,896	97.20	$1,144,520	($7,789)	-0.7%
(2) SMALL GENERAL	27,080	31,877	8.95	10,517	$69,475	$72,613	104.52	$69,928	($454)	-0.6%
(3) GENERAL	139,255	193,334	8.93	7,850	$340,440	$356,486	104.71	$340,909	($469)	-0.1%
(4) LARGE GENERAL	14,310	31,073	8.70	389	$45,772	$47,930	104.71	$45,868	($96)	-0.2%
(5) SMALL INDUSTRIAL	14,896	22,756	8.94	1,411	$39,062	$40,903	104.71	$39,039	$23	0.1%
(6) MEDIUM INDUSTRIAL	16,627	36,614	8.83	281	$53,522	$56,045	104.71	$53,561	($38)	-0.1%
(7) LARGE INDUSTRIAL	12,448	59,485	8.56	657	$72,591	$76,012	104.71	$72,851	($260)	-0.4%
(8) PHP	11,925	25,785	NA	69	$37,780	$39,560	104.71	$38,141	($361)	-0.9%
(9) MUNICIPAL	8,836	10,651	8.49	165	$19,652	$20,579	104.71	$19,708	($55)	-0.3%
(10) UNMETERED	12,611	6,879	8.93	3,280	$22,771	$22,771	100.00	$22,961	($190)	-0.8%
(11) SUB-TOTAL	$764,351	$880,495	8.87	$192,951	**$1,837,796**	$1,837,796	100.00	$1,847,486	($9,689)	-0.5%
(12) DIRECT EXP./ REV					$86,660	$94,413		$86,863	($202)	-0.2%
(13) RETURN ON DIRECT EXP.					$7,752	$0		$7,725	$28	0.4%
(14) TOTAL					$1,932,209	$1,932,209	0.003	$1,942,073	($9,863.8)	-0.5%

EXHIBIT 11

NOVA SCOTIA POWER INC.

NSEB DESCISION (M12451) : COST AND RATE BASE ADJUSTMENTS

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN DOLLARS)

		2025	2026	2027	"Input Data" tab Adjustments					
					Category Label	Share	Cell Location	Category Label	Share	Cell Location
(1)	**Operating Expenses**									
(2)	**O&M Expenses**									
(3)	Reliability Implementation (Energy Delivery) - $2,000,000;		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	25.0%	E170	OVERHEAD LINES	75.0%	E175
(4)	Communications and Public Affairs (Corporate Groups) - $2,000,000;		(2,000,000)	(2,000,000)	COMM. & PUBLIC AFFAIRS	100.0%	E136			
(5)	Grid Modernization and Customer Integration (Customer Experience and Innovation)		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	10.0%	E170	OVERHEAD LINES	90.0%	E175
(6)	Corporate Human Resources (Corporate Groups) - $2,000,000.		(2,000,000)	(2,000,000)	-- HUMAN RESOURCES	100.0%	E235			
(7)	Executive Compensation		(144,859)	(149,204)	EXECUTIVE MANAGEMENT	100.0%	E127			
(8)	**Total O&M**		(8,144,859)	(8,149,204)						
(9)	**Other**									
(10)	Regulatory Amortization		(677,610)	(677,610)	Regulatory Amort.	100.0%	K322			
(11)	Fuel Expense		(1,808,772)	(1,729,291)	ML - NS Block (BCF COSS)	100.0%	B8..M8 and B35..M37			
(12)	FAM Deferral Interest		328,135	343,365	Interest & Other Exp	100.0%	H321			
(13)	AMI opt Out		830,884	765,417	AMI OPT OUT CHARGE	100.0%	E510			
(14)	Short Term Interest		(88,881)	(191,669)	Interest & Other Exp	100.0%	H321			
(15)	Non-Reg Interest (Maritime Link)		(269,835)	-	Interest & Other Exp	100.0%	H321			
(16)	Non-Reg Depreciation (Maritime Link)		(333,949)	-	Transmission - EHV	100.0%	E291			
(17)	Income Tax		(95,151)	(216,576)	Corporate Income Tax	100.0%	K321			
(18)	Net Earnings		(583,862)	(8,277)	RETAINED EARNINGS	100.0%	E324			
(19)	**Total Other**		(2,699,042)	(1,714,642)						
(20)										
(21)	**Total Operating Expenses**		**(10,843,900)**	**(9,863,846)**						
(22)										
(23)	**Rate Base**									
(24)	Ending PP&E (Transmission)	(34,742,827)	-	-	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	100.0%	H49			

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

Line #	AVERAGE RATE BASE							RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622						419,903	497,342
(2)	**STEAM PLANT - CWIP**	**4,174**						**4,374**	**3,974**
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930						352,418	335,442
(4)	**Steam Enviromental & Fuel Conversion - CWIP**	**0**						**0**	**0**
(5)	HYDRO PLANT	703,062						685,374	720,751
(6)	**HYDRO PLANT - CWIP**	**38,477**						**33,823**	**43,131**
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863						10,884	10,842
(8)	**Hydro Enviromental & Fuel Conversion - CWIP**	**0**						**0**	**0**
(9)	WIND PLANT	153,668						158,510	148,826
(10)	**WIND PLANT - CWIP**	**196**						**196**	**196**
(11)	SOLAR PLANT	1,224						1,255	1,193
(12)	**SOLAR PLANT - CWIP**	**-0**						**-0**	**-0**
(13)									
(14)	GAS TURBINE - OTHER PLANT	77,087						76,069	78,105
(15)	**GAS TURBINE - OTHER PLANT - CWIP**	**2,431**						**692**	**4,171**
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17)	**Gas Enviromental & Fuel Conversion - CWIP**	**0**						**0**	**0**
(18)	LM6000 PLANT	96,186						92,802	99,569
(19)	**LM6000 PLANT - CWIP**	**186**						**60**	**312**
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0						0	0
(21)	**LM600 Enviromental & Fuel Conversion - CWIP**	**0**						**0**	**0**
			Check						
	Total Generation Plant bfr Gen-related Transmission Assets	**1,844,643**	1,844,643					**1,797,215**	**1,892,070**
	Total Generation CWIP bfr Gen-related Transmission Assets	**45,464**	45,464					**39,145**	**51,784**
(22)	**Total Generation bfr Gen-related Transmission Assets**	**1,890,107**	1,890,107					**1,836,360**	**1,943,854**
	ECEI Batteries Plant	166,178						**171,846**	**160,511**
	ECEI Batteries CWIP	-0						**-0**	**-0**
	Generation-related Trans Assets Plant	60,407						**58,575**	**62,240**
	Generation-related Trans Assets CWIP	0						**0**	**0**
	Subtotal	**226,586**						**230,420**	**222,751**
	Total Generation Plant	**2,071,228**						**2,027,635**	**2,114,822**
	Total Generation CWIP	**45,464**						**39,145**	**51,784**
	Total Generation	**2,116,693**						**2,066,780**	**2,166,605**
(23)			**T&D Adj.**				**Average RB before T&D Adj.**		
(24)	TRANSMISSION PLANT	817,951	($187,906)				1,005,858	966,664	1,045,051
(25)	**TRANSMISSION PLANT - CWIP**	**182,943**					182,943	**141,193**	**224,692**
(26)	**Total Transmission**	**1,000,894**					1,188,800	**1,107,857**	**1,269,743**
(27)									
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29)	**Transmission Enviromental & Fuel Conversion - CWIP**	-							
(30)					**CWIP**	**CWIP**			
(31)			**T&D Adj.**	**Distr. CWIP**	**2026**	**2027**	**Average Distr. RB before CWIP & T&D Adj.**		
(32)	DIST.PLT.- LAND	$5,050	$478	9	9	9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398	422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17	-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22	23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854	869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443	434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122	111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801	807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119	113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143	127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73	70	$36,041	35,405	36,677
(43)									
(44)	**Total**	**$1,685,267**	**$187,906**	**2,968**	**2,968**	**2,968**	**$1,494,392**	**$1,430,983**	**$1,557,802**
(45)			**2024 Actuals**						
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%					
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%					
(48)		$192,024	$45,422	100%					
(49)									
(50)	DISTRIBUTION	34,037						37,483	30,590
(51)	TRANSMISSION	2,509						2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282						37,252	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565						54,831	64,298
(54)	RETAIL	36,737						39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058						297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187						470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234						**19,601**	**38,868**
(58)	**Total General Property**	**498,422**						**489,623**	**507,221**
(59)			**Check**						
(60)	**Total Plant in Service**	4,814,080	5,040,666					**4,895,304**	**5,186,027**
(61)	**Total Plant CWIP**	260,609	260,609					**202,907**	**318,312**
(62)	**Total Plant**	**5,074,689**	**5,301,275**					**5,098,211**	**5,504,339**
(63)									

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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Line #	AVERAGE RATE BASE								RATE BASE 2026	RATE BASE 2027
(64)	**WORKING CAPITAL & DEFERRED CHARGES**									
(65)										
(66)	WORKING CAPITAL - CASH FUEL	0							0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109	Source: 2014 COSS						137,527	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858	84,441						301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624	28,661							
(70)	DEFERRED CHARGES - Financing	20,546	113,102						21,099	19,993
(71)	DEFERRED CHARGES - Tax	24,823							26,819	22,826
(72)	DEFERRED CHARGES - Pension	184,035							170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets			Temp Adj for COR an ARO average						
(74)	DEFERRED CHARGES - FAM Deferral	-6,017							-10,516	-1,518
(75)	DEFERRED CHARGES - Other	20,049							23,219	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446							795	97
(77)	DEFERRED CHARGES - Other (LED)	-2							-2	-2
(78)	DEFERRED CHARGES - FCR	16,136		Adjustment		**Average ARO**			5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653			0	-85,653			**-83,440**	**-87,867**
(80)	DEFERRED Credits - ARO Hydro	-42,561			0	-42,561			**-41,468**	**-43,655**
(81)	DEFERRED Credits - ARO Wind	-17,384			0	-17,384			**-16,933**	**-17,835**
(82)	DEFERRED Credits - ARO LM6000	-1,468			0	-1,468			**-1,430**	**-1,506**
(83)	DEFERRED Credits - ARO CT	-6,573			0	-6,573			**-6,404**	**-6,742**
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7			0	-7			**-16**	**2**
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1			**-1**	**-1**
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7			0	-7			**-16**	**3**
(87)	DEFERRED Credits - Other (Steam)	-30,940							-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260							3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427							95,331	99,523
(90)	**Total**	**586,179**			0	-153,654	586,179		595,686	576,672
(91)										
(92)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuitie		(149,707)	(157,600)
(93)							ARO & COR from RB Tbl		-149,709	-157,601
(94)	**Total Rate Base**	**5,660,868**				0	Var		-1	-1
(95)									0%	0%
(96)										
(97)	**ARO TOTAL**	**-153,654**							**-149,707**	**-157,600**
(98)										
(99)	**OPERATING EXPENSES**									
(100)										
(101)	**OFFICE OF THE PRESIDENT**									
(102)	EXECUTIVE MANAGEMENT	1,727.8	**-149**							
(103)										
(104)	CORPORATE INSURANCE	10,029.1								
(105)	CORPORATE SECRETARY	1,792.5								
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6								
(107)										
(108)	LEGAL SERVICES	5,177								
(109)										
(110)	**VP EXTERNAL RELATIONS**									
(111)	COMM. & PUBLIC AFFAIRS	1,549.7	**-2,000**							
(112)										
(113)										
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322								
(115)										
(116)										

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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Line #	AVERAGE RATE BASE					RATE BASE 2026	RATE BASE 2027
(117)	**CUSTOMER OPERATIONS:**						
(118)							
(119)	**Labour-related O&M**						
(120)	GENERATION	69,509.7	69,509.7				
(121)	TRANSMISSION	19,614.1					
(122)	DISTRIBUTION	53,383.6	72,997.8	72,997.8	0.0		
(123)	RETAIL	32,063.9					
(124)	**TOTAL FUNCTIONAL AREAS**	**174,571.36**	105,061.7	105,061.70	0.0		
(125)							
(126)	**Corporate Groups**						
(127)	(15) EXECUTIVE MANAGEMENT	1,208.4	**-104**	**0.699**			
(128)	(16) LEGAL SERVICES	1,938.0					
(129)	(16) CORP. SECRETARY	-					
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	869.4	**-929**	**0.464**			
(131)	(18) REGULATORY AFFAIRS	2,357.4					
(132)	(19) FINANCE GROUP	4,047.7					
(133)	(20) PROCUREMENT	7,620.6					
(134)	(20) IT	20,139.1					
(135)	(21) HUMAN RESOURCES	5,313.0	**-1,149**	**0.574**			
(136)	GENERATION SERVICES	9,518.3					
(137)	(25) OTHER EXPENSES	15,013.7					
(138)	**TOTAL CORPORATE GROUPS**	**68,025.74**					
(139)							
(140)	**TOTAL LABOUR RELATED**	**242,597.10**	244,779.2	-2,182.1			
(141)	TRANSMISSION CONTROL CENTER	3,619.3					
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**						
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,185.2		99%			
(144)	TRANSMISSION STORM EXPENSES	247.2		1%			
(145)	**TRANSMISSION TOTAL**	**21,432**	**-700**				
(146)	DISTRIBUTION TOTAL:						
(147)	SUBSTATIONS	1,541.4					
	OVERHEAD LINES BEFORE STORM EXPENSES	33,367.7		60%			
	OVERHEAD LINES STORM EXPENSES	22,245.1		40%			
(148)	OVERHEAD LINES	**55,612.8**	**-3,300**	100%			
(149)	UNDERGROUND LINES	589.0					
(150)	LINE TRANSFORMERS	0.0					
(151)	METERS	0.0					
(152)	COMMUNICATIONS	0.0					
(153)	STREET LIGHTING	589.0					
(154)	**TOTAL DISTRIBUTION**	**58,332.2**					
(155)							
(156)	**TOTAL G &T & D**	**79,764.5**	85,219.5	-5,455.0			
(157)			Amount	Weights	Source: CS subfunctionalization Sep 7		
(158)	**CUSTOMER SERVICE**						
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2		5.4%	2,302,586		
(160)	CUSTOMER SOLUTIONS	3,844.5		13.4%	5,755,023		
(161)	**Total**	**5,382.7**		18.8%	**8,057,609**		
(162)							
(163)	**CALL CENTRE**						
(164)	CUSTOMER CARE ADMIN	1,235.0		4.3%	1,848,731		
(165)	CUSTOMER CARE	6,939.6		24.3%	10,388,221		
(166)	**Total**	**8,174.6**		28.6%	**12,236,952**		
(167)							
(168)	**REVENUE OPERATIONS**						
(169)	BILLING SERVICES & PAYMENTS	2,298.4		8.0%	3,440,617		
(170)	REVENUE OPS ADMIN	-		0.0%	-		
(171)	METER DATA SERVICES	440.5		1.5%	659,475		
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9		4.2%	1,787,184		
(173)	METER SERVICES - FIELD	1,446.7	**0.000**	5.1%	2,165,666		
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9		16.3%	6,968,071		
(175)	METER SERVICES - INSPECTORS	-	7,736	0.0%	-		
(176)	BAD DEBT EXPENSE	5,012.9		17.5%	7,503,950		
(177)	**Total**	**15,047.3**		52.6%	**22,524,963**		
	Customer Service Total	**28,604.7**	**28,604.7**	100.0%	**42,819,524**		
(178)			**0**				

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Regulatory Affairs Annual Costs

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

Line #	AVERAGE RATE BASE							RATE BASE 2026	RATE BASE 2027
(179)									
(180)	**REGULATORY AFFAIRS**								
(181)	Advocacy Expense	1,931.0							
(182)	Other Expenses	7,581.9							
(183)	**Subtotal**	**9,513.0**							
(184)									
(185)	**Generation Services**								
(186)	Environmental Services	2,623.4							
(187)	Project Implementation	1,082.7							
(188)	EAM	8,631.4							
(189)	**Total**	**12,337.5**							
(190)									
(191)	**SENIOR VP & CFO**								
(192)	(a) INTERNAL AUDIT	1,824.9							
(193)	(b) INVESTOR RELATIONS	277.7							
(194)	(c) VP FINANCE & TREASURER	469.7							
(195)	(d) TREASURER	435.1							
(196)	(e) CORPORATE TAX	907.6							
(197)	**-- GM FINANCE**								
(198)	(a) CORPORATE CONTROLLER	3,645.7							
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0							
(200)									
(201)	**VP ENTERPRISE SERVICES**								
(202)	-- PROCUREMENT & FACILITIES	12,656.2							
(203)	-- INFORMATION TECHNOLOGY	47,662.3							
(204)									
(205)	**VP HUMAN RESOURCES**								
(206)	-- HUMAN RESOURCES	9,248.4	**-2,000**						
(207)									
(208)	**POWER PRODUCTION**								
(209)	-- POWER PRODUCTION - FUEL	366,094.3							
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7							
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5							
(212)	-- POWER PRODUCTION - WIND	8,527.7					Factor		
(213)	-- POWER PRODUCTION - SOLAR	139.2							
(213)	-- POWER PRODUCTION - LM6000	656.5							
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9							
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9							
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT								
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3							
(218)	-- POWER PRODUCTION - GEN. SERV.								
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0							
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,455.0							
(221)	-- POWER PRODUCTION - H/R								
(222)	-- POWER PRODUCTION - ENVIR. POLICY								
(223)	-- POWER PRODUCTION - EXECUTIVE								
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8							
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2							
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,196.8							
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,829.1							
(228)	-- PURCHASED POWER - MARITIME LINK	202,151	89,453.5	87,998.5					
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0							
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7							
(231)	-- PURCHASED POWER - Imports	89,972.5							
(232)	-- BUTU CAPACITY CREDIT	393.0							
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.6	System Planniing and ECI				
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0							
(235)	DSM EXPENSES - Demand-related ATL Classes		923,250.7	923,250.7	0.0				
(236)	DSM EXPENSES - Energy-related ATL Classes								
(237)	DSM EXPENSES - Directly Assigned ATL Classes								
(238)	DSM EXPENSES - BTL Classes								
(239)	FCR DEFERRAL	0							
(240)	GRANTS IN LIEU OF TAXES	51,549		**Adj to Balance =**	**-**				
(241)									
(242)	**DEPRECIATION AND ACCRETION :**					**ADJUSTMENT**	**TOTAL**	**DEPRECIATION**	**ACCRETION**
(243)									
(244)	**GENERATION**								
(245)	STEAM	49,858.8	**0.000**	0.0	49,859		49,859	47,135	2,724
(246)	HYDRO	17,266.3		0.0	17,266		17,266	16,586	680
(247)	WIND	13,334.4		0.0	13,334		13,334	13,078	257
(248)	SOLAR	61.5		0.0	61		61	61	0
(249)	LM6000	7,371.9		0.0	7,372		7,372	7,394	-22
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239		3,239	3,057	182
(251)	**TOTAL GENERATION**	**91,131.6**		**0.0**	**91,131.6**	**0.0**	**91,131.6**	**87,310.2**	**3,821.4**
(252)									
(253)	ECEI BATTERIES	8,877.2						8,877	
(254)	GEN-RELATED TRANS ASSETS	3,081.0						3,081	
(255)									
(256)	**TOTAL GENERATION**	**103,089.9**							
(257)									

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Line #	AVERAGE RATE BASE							RATE BASE 2026	RATE BASE 2027	
(258)										
(259)	**TRANSMSSION**									
(260)	Transmission - HV	0		0.0	0.0	0	0	0	0	
(261)	Transmission - EHV	30,089	**0.000**	0.0	30,089.4	-10,096	40,185	40,185	0	
(262)	**TOTAL TRANSMISSION**	**30,089.4**		**0**	**30,089**	**-10,096**	**40,185**	**40,185**	**0**	
(263)										
(264)	**DISTRIBUTION**									
(265)	DISTRIBUTION - Land	0.0	0	0.0	0		0	0	0	
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5	3,571	3,571	0	
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9	431	431	0	
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9	517	517	0	
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5	21,893	21,893	0	
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)	13,179	13,179	0	
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9	2,929	2,929	0	
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216		30,216	30,216	0	
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514		3,514	3,514	0	
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399		8,399	8,399	0	
(275)	DISTRIBUTION -Streetlights	4,917.7	0	0.0	4,918		4,918	4,918	0	
(276)	**DISTRIBUTION TOTAL**	**99,661.9**	***0.000***	**0.0**	**99,662**	**10,095.7**	**89,566**	**89,566**	**0**	
(277)										
(278)	**GENERAL PROPERTY**		**Adj**							
(279)	GENERATION	0.0					0	0	0	
(280)	DISTRIBUTION	6,892.9		0.0	6,893		6,893	6,893	0	
(281)	TRANSMISSION	396.6		0.0	397		397	397	0	
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7		0.0	2,990		2,990	2,990	0	
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3		0.0	8,575		8,575	8,575	0	
(284)	RETAIL	6,242.3		0.0	6,242		6,242	6,242	0	
(285)	NON-FUNCTIONALIZED	42,846.9		0.0	42,847		42,847	42,847	0	
(286)	**GENERAL PROPERTY**	**67,943.734**		**0.000**	**67,944**		**67,944**	**67,944**	**0**	
(287)				***0.0***	***199,324***	***20,191.3***	***179,133***	***179,133***	***0***	
(288)	**TOTAL DEPRECIATION AND ACCRETION**	**288,826.7**		**0.0**	**288,826.7**	**0.0**	**288,826.7**	**285,005.3**	**3,821.4**	
(289)										
(290)	GLACE BAY RETIREMENT	**0**			Interest Charges			Corporate Taxes		
(291)	INTEREST CHARGES	154,226		Interest & Other Exp	147,070	**151.696**	Corporate Income Tax	2,513	**-216.576**	
(292)	PREFERRED DIVIDENDS	0		Corporate Adjustment	24,500.0	**0.00**	Regulatory Amort.	**7,601**	**-677.610**	
(293)	CORPORATE TAXES	10,114		Allowance for Funds	(17,343)		Costs of Goods Sold	0		
(294)	RETAINED EARNINGS	212,348	**(8.277)**	Net	154,226		Settlement Adj.	0		
(295)	**Normal Interruption Cost**	**160.44**						10,114		
(296)	**Interr. Rider Coincident Demand & CD Losses**	**69,857**								
(297)	***PHP Interruptible Credit Data Inputs***									
(298)	Power Factor Adjustment	*1.06*								
(299)	LIR Credit ($/kVA)	*-7.667*								
(300)	% Premium for Priority Interruptions	10.0%								
(301)	**OPERATING ALLOCATIONS**									
(302)	**FCR Deferral - Generation**	**67.17%**								
(303)	**FCR Deferral - Transmission**	**32.83%**								
(304)		**100.00%**								
(305)										
(305)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023							
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.1%	58.00%							
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.4%	12.00%							
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.5%	12.00%							
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.3%	2.00%							
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.8%	9.00%							
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.9%	3.00%							
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.6%	2.00%							
(313)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.0%	0.00%							
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.3%	2.00%							
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.1%	0.00%							
(316)	**Total**	**100.00%**								
(317)										
(318)	**METER DATA SERVICES ALLOCATORS**									
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%							
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%							
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%							
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%							
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%							
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%							
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%							
(326)	METER DATA SERVICES ALLOCATOR - PHP	0.43%	0.43%							
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%							
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%							
(329)	**Total**	100.00%	100.43%							
(330)			2023 COSS							
(331)	**UNIT METER COSTS**									
(332)	Residential	129.17	113.00							
(333)	Small General	146.15	111.72							
(334)	General	565.62	392.00							
(335)	Large General	1,811.88	692.00							
(336)	Small Industrial	589.45	196.84							
(337)	Medium Industrial	1,611.77	692.00							
(338)	Large Industrial	1,891.93	1,106.00							
(339)	PHP	1,824.69	1,106.00							
(340)	Municipal	1,891.93	1,106.00							
(341)	Unmetered	-								
(342)										

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Line #	AVERAGE RATE BASE								RATE BASE 2026	RATE BASE 2027
(343)	**DIRECT FAM-related EXPENSES**									
(344)	FUEL		55,224.498							
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND		91.136							
(346)	PURCHASES - BIOMASS		69.363							
(347)	MARITIME LINK		661.974							
(348)	PURCHASES - WIND ERIS		106.816							
(349)	PURCHASES - WIND NRIS		583.407							
(350)	IMPORTS		295.503							
(351)	BUTU CAPACITY CREDIT		(392.997)							
(352)	EXPORT SALES		-							
(353)	**Total**		**56,639.700**							
(354)										
(355)	**TOTAL REVENUE OF ATL RATE CLASSES**									
(356)	Switch from Prelim to Actual			56,639.700	1.00	1				
(357)	ELECTRIC REVENUE - DOMESTIC - REG		1,104,896	1,104,896	1,104,896					
(358)	ELECTRIC REVENUE - SMALL GENERAL		72,613	72,613	72,613					
(359)	ELECTRIC REVENUE - GENERAL		356,486	356,486	356,486					
(360)	ELECTRIC REVENUE - GENERAL LARGE		47,930	47,930	47,930					
(361)	ELECTRIC REVENUE - SMALL INDUST.		40,903	40,903	40,903					
(362)	ELECTRIC REVENUE - MEDIUM INDUST.		56,045	56,045	56,045					
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,012	76,012	76,012					
(364)	ELECTRIC REVENUE - PHP		39,560	39,560	39,560	26937				
(365)	ELECTRIC REVENUE - MUNICIPAL		20,579	20,579	20,579					
(366)	ELECTRIC REVENUE - UNMETERED		22,771	22,771	22,771					
(367)	**Total**		**1,837,796.321**	**1,837,796.321**	1,837,796.32	#REF!		0		
(368)				**0.000**	#REF!	$94,413	BTL			
(369)	EXPORT SALES		-			#REF!		#REF!		
(370)	FX Interest									
(371)										
(372)	**FX COST REVENUE OF BTL RATE CLASSES**					Var				
(373)	SHORE POWER	PROD	11.5		11.5		0.000			
(374)	SHORE POWER	TRANS	0.0		0.0		0.000			
(375)	SHORE POWER	DIST	20.5		20.5		0.000			
(376)	SHORE POWER	RETAIL	5.0	37.06	5.0	37.1	0.000	0.0		
(377)	GEN.REPL./LOAD FOLL.	PROD	(112.3)		(112.3)		0.000			
(378)	GEN.REPL./LOAD FOLL.	TRANS	-		-		0.000			
(379)	GEN.REPL./LOAD FOLL.	DIST	-		-		0.000			
(380)	GEN.REPL./LOAD FOLL.	RETAIL	75.2	-37.1	75.2	-37.1	0.000	0.0		
(381)	ELIADC	PROD	1,012.5		1,012.5		0.000			
(382)	ELIADC	TRANS	-		-		0.000			
(383)	ELIADC	DIST	-		-		0.000			
(384)	ELIADC	RETAIL	-	1,012.53	-	1,012.5	0.000	0.0		
(385)	BUTU	PROD	937.1		937.1		0.000			
(386)	BUTU	TRANS	-		-		0.000			
(387)	BUTU	DIST	-		-		0.000			
(388)	BUTU	RETAIL	30.8	967.9	30.8	967.9	0.000	0.0		
(389)	SPILL	PROD	-		-		0.000			
(390)	SPILL	TRANS	-		-		0.000			
(391)	SPILL	DIST	-		-		0.000			
(392)	SPILL	RETAIL	30.8	30.8	30.8	30.8	0.000	0.0		
(393)	REAL TIME PRICING	PROD	162.0		162.0		0.000			
(394)	REAL TIME PRICING	TRANS	106.8		106.8		0.000			
(395)	REAL TIME PRICING	DIST	-		-		0.000			
(396)	REAL TIME PRICING	RETAIL	1.2	270.1	1.2	270.1	0.000	0.0		
(397)	OATT	PROD	210.0		210.0		0.000			
(398)	OATT	TRANS	509.4		509.4		0.000			
(399)	OATT	DIST	-		-		0.000			
(400)	OATT	RETAIL	19.7	739.1	19.7	739.1	0.000	0.0		
(401)	EBS	PROD	1,910.3		1,910.3		0.000			
(402)	EBS	TRANS	871.8		871.8		0.000			
(403)	EBS	DIST	1,522.6		1,522.6		0.000			
(404)	EBS	RETAIL	123.2		123.2	4,427.9	0.000			
(405)	RTR	PROD	12,995.8		12,995.8		0.000			
(406)	RTR	TRANS	5,931.3		5,931.3		0.000			
(407)	RTR	DIST	10,358.5		10,358.5		0.000			
(408)	RTR	RETAIL	838.4		838.4	30,124.0	0.000			
(409)	**Total**		**37,572.344**	**0.000**	**37,572.344**	**37,572.3**	**0.0**	**0.0**		
(410)										
(411)	**TOTAL REVENUE OF BTL RATE CLASSES**									
(412)	SHORE POWER		151.7		151.7		0.000			
(413)	GEN.REPL./LOAD FOLL		1,136.6		1,136.6		0.000			
(414)	ELIADC		41,826.9		41,826.9		0.000		26,937.3	
(415)	BUTU		3,238.0		3,238.0		0.000			
(416)	SPILL		30.8		30.8		0.000		68,796.7	
(417)	REAL TIME PRICING		1,294.4		1,294.4		0.000			
(418)	OATT		739.1	48,417.399	739.1		0.000		41,859.5	
(419)	EBS		15,670.6		15,670.6					
(420)	RTR		30,124.0	94,212.044	30,124.0					
(421)	SOLAR GARDEN RIDER (SGR)		200.7	**-**	**94,212.044**		**0.000**			
(422)	**TOTAL**		**94,412.751**	94,212.044				0		
				Historic Class						
(423)	**LATE PAYMENT CHARGES**		0	**Weighted Ave**	**2027 Budg. =**	**6,032.1**				
(424)	LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%						
(425)	LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%						
(426)	LATE PAYMENT CHARGE - GENERAL		647.5	10.7%						
(427)	LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%						
(428)	LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%						
(429)	LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3	1.6%						
(430)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%						
(431)	LATE PAYMENT CHARGE - PHP		-	0.0%						
(432)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%						
(433)	LATE PAYMENT CHARGE - UNMETERED		5.0	0.1%						
(434)	**TOTAL**		**6,032.1**	100.0%						
(435)										
(436)										

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Line #	AVERAGE RATE BASE					RATE BASE 2026	RATE BASE 2027
			Historic Class				
(437)	**Connection Charges & Removal of Meters**		**Weighted Ave**	Connection Charges	Removal of Meters		
(438)	MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681.1	1,789.6		
(439)	MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	68.9	73.3		
(440)	MISCELLANEOUS REVENUE - GENERAL	47.0	1.3%	22.7	24.2		
(441)	MISCELLANEOUS REVENUE - GENERAL LARGE	4.7	0.1%	2.3	2.4		
(442)	MISCELLANEOUS REVENUE - SMALL INDUST.	4.8	0.1%	2.3	2.5		
(443)	MISCELLANEOUS REVENUE - MEDIUM INDUST.	0.5	0.0%	0.2	0.3		
(444)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	0.0	0.0		
(445)	MISCELLANEOUS REVENUE - PHP	-	0.0%	-	-		
(446)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-		
(447)	MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6		
(448)	**TOTAL**	**3,675.0**	100.0%	**1,780.1**	**1,894.9**		
(449)							
			Historic Class				
(450)			**Weighted Ave**	**Test Y Rev**	**160.2**		
(451)	NSF - DOMESTIC	155.2	96.9%				
(452)	NSF - SMALL GENERAL	3.0	1.8%				
(453)	NSF - GENERAL	1.8	1.1%				
(454)	NSF - GENERAL LARGE	0.1	0.0%				
(455)	NSF - SMALL INDUST.	0.1	0.1%				
(456)	NSF - MEDIUM INDUST.	0.0	0.0%				
(457)	NSF - LARGE INDUSTRIAL	0.0	0.0%				
(458)	NSF - PHP	0.0	0.0%				
(459)	NSF - MUNICIPAL	0.0	0.0%				
(460)	NSF - UNMETERED	0.1	0.0%				
(461)	**TOTAL**	**160.2**	100.0%				
(462)							
			Historic Class				
(463)			**Weighted Ave**	**Test Y Rev**	**1,709.4**		
(464)	RETAIL SALES - DOMESTIC	54.3	3.2%				
(465)	RETAIL SALES - SMALL GENERAL	0.0	0.0%				
(466)	RETAIL SALES - GENERAL	880.7	51.5%				
(467)	RETAIL SALES - GENERAL LARGE	120.3	7.0%				
(468)	RETAIL SALES - SMALL INDUST.	64.0	3.7%				
(469)	RETAIL SALES - MEDIUM INDUST.	356.9	20.9%				
(470)	RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%				
(471)	RETAIL SALES - PHP	0.0	0.0%				
(472)	RETAIL SALES - MUNICIPAL	29.9	1.7%				
(473)	RETAIL SALES - UNMETERED	0	0.0%				
(474)	**TOTAL**	**1,709.4**	100.0%				
(475)							
(476)	ELECTRIC WIRING INSPECTION	7,552					
(477)	POLE SERVICES	16,695					
(478)	STEAM AND ASH SALES	5,038					
(479)	AMI OPT OUT CHARGE	0	**-765.417**				
(480)	OTHER REVENUE	4,487					
(481)	COST OF GOODS SOLD (Retail)	0					
(482)							
(483)	**CASH WORKING CAPITAL**						
(484)	CWC % DISTRIBUTION - DOMESTIC	73.8%					
(485)	CWC % DISTRIBUTION - SMALL GENERAL	5.2%					
(486)	CWC % DISTRIBUTION - GENERAL	12.1%					
(487)	CWC % DISTRIBUTION - GENERAL LARGE	1.4%					
(488)	CWC % DISTRIBUTION - SMALL INDUST.	1.5%					
(489)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%					
(490)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%					
(491)	CWC % DISTRIBUTION - PHP	0.0%					
(492)	CWC % DISTRIBUTION - MUNICIPAL	0.5%					
(493)	CWC % DISTRIBUTION - UNMETERED	0.5%					
(494)		100.0%					
(495)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2026**	**Year-end 2027**		
(496)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	11,980		24,144	23,774		
(497)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	486,363		484,738	487,988		
(498)	AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649		
(499)	AVERAGE CUSTOMERS - GENERAL	11,199		11,199	11,199		
(500)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20		
(501)	AVERAGE CUSTOMERS - SMALL INDUST.	2,127		2,127	2,127		
(502)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175		
(503)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36		
(504)	AVERAGE CUSTOMERS - ELLIR-2	1		1	1		
(505)	AVERAGE CUSTOMERS - MUNICIPAL	5		5	5		
(506)	AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882		
(507)		**537,357**		**559,777**	**562,856**		
(508)							
(509)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		8	8		
(510)			2026 Test	2014 Test COSS			
(511)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	93.14%			
(512)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	96.06%			
(513)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%			
(514)	LOSS FACTOR PERCENTAGE - SECONDARY	6.000%					
(515)	LOSS FACTOR PERCENTAGE -before bulk power	3.650%					
(516)	LOSS FACTOR PERCENTAGE - bulk power	1.750%					
(517)	LOSS FACTOR PERCENTAGE - TRANSMISSION	3.700%					
(518)							
(519)	**CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**						
(520)	DOMESTIC	1.00					
(521)	SMALL GENERAL	1.00					
(522)	GENERAL	5.00					
(523)	LARGE GENERAL	100.00					
(524)	SMALL INDUSTRIAL	5.00					
(525)	MEDIUM INDUSTRIAL	25.00					
(526)	LARGE INDUSTRIAL	100.00					
(527)	PHP	100.00					
(528)	MUNICIPAL	100.00					
(529)	UNMETERED	0.82					
(530)							

NOVA SCOTIA POWER INC.
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Line #	AVERAGE RATE BASE			RATE BASE 2026	RATE BASE 2027
(531)	**REVENUE TO COSS RATIO (2026 COSS)**				
(532)	DOMESTIC	97.159			
(533)	SMALL GENERAL	103.603			
(534)	GENERAL	104.375			
(535)	LARGE GENERAL	104.375			
(536)	SMALL INDUSTRIAL	104.375			
(537)	MEDIUM INDUSTRIAL	104.375			
(538)	LARGE INDUSTRIAL	104.375			
(539)	PHP				
(540)	MUNICIPAL	104.375			
(541)	UNMETERED	100.000			
(542)					
(543)	**2024 No. of Bills**				
(544)	Residential	2,974,413			
(545)	Small General	199,098			
(546)	General	130,997			
(547)	Large General	243			
(548)	Small Industrial	20,815			
(549)	Medium Industrial	2,222			
(550)	Large Industrial	414			
	PHP	12			
(551)	Municipal	12			
(552)	Unmetered	118,279			
(553)	**TOTAL**	**3,446,505**			
(554)					
(555)	**2024 Billed Revenue**				
(556)	Residential	970,271,743			
(557)	Small General	68,514,938			
(558)	General	378,788,180			
(559)	Large General	52,607,094			
(560)	Small Industrial	41,802,365			
(561)	Medium Industrial	71,721,412			
(562)	Large Industrial	80,164,570			
	PHP	39,560,463	39,560		
(563)	Municipal	6,000,854			
(564)	Unmetered	53,281,186			
(565)	**TOTAL**	**1,762,712,803**			
(566)					
(567)	No of Bills Factor	85%			
(568)	Billed Revenue Factor	15%			
(569)					
(570)	Wiring Inspections Splits				
(571)	Residential	71.41%			
(572)	Non-residential	28.59%			
(573)					
(574)	NRIS - Demand	0.4819			
(575)	NRIS - Energy	0.5181			
(576)	ERIS - Demand	0.4819			
(577)	ERIS - Energy	0.5181			
(578)					
(579)	BIOMASS - DEMAND	0.4819			
(580)	BIOMASS - ENERGY	0.5181			
(581)					
(582)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84			
(583)					

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

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(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak 1

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

NOVA SCOTIA POWER INC.

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		January	February	March	April	May	June	July	August	September	October	November	December	Total
(46)	CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47)	CLASS NON-COINCIDENT DMD. - SHORE POWER													
(48)	CLASS NON-COINCIDENT DMD. - GEN. REPL.													
(49)	CLASS NON-COINCIDENT DMD. - PHP													
(50)	CLASS NON-COINCIDENT DMD. - BUTU													
(51)	CLASS NON-COINCIDENT DMD. - RTP													
	CLASS NON-COINCIDENT DMD. - EBS/RTR													
(52)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTER	0	0	0	0	0	0	0	0	0	0	0	0	-
(53)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIE	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57)	SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62)	SYSTEM COINCIDENT DMD. - PHP	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(63)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64)	SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65)	SYSTEM COINCIDENT DMD. - SHORE POWER													
(66)	SYSTEM COINCIDENT DMD. - GEN. REPL.													
(67)	SYSTEM COINCIDENT DMD. - PHP													
(68)	***SYSTEM COINCIDENT DMD. - BUTU***													
(69)	SYSTEM COINCIDENT DMD. - RTP													
	SYSTEM COINCIDENT DMD. - EBS/RTR													
(70)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
	SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(72)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,158,733***	***2,122,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,964,013***	***2,158,733.5***
(1)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,424,228***	***2,364,746***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,210,055***	***2,424,228.2***
(73)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***

NOVA SCOTIA POWER INC.

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	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERA	***59,456***	***59,300***	***131,222***	***130,702***	***130,379***	***129,884***	***130,278***	***130,353***	***130,317***	***130,593***	***131,549***	***59,496***	***59,456.0***
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	DEMAND LINE LOSS ADJUSTMENT - PHP	2,801	2,622	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	2,846	42,578.1
(87)	DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,198	8,790.9
(88)	DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,592	548	177	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	[redacted]												
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP													
(92)	*DEMAND LINE LOSS ADJUSTMENT -BUTU*													
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP													
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBL***	***2,456***	***2,300***	***4,222***	***3,702***	***3,379***	***2,884***	***3,278***	***3,353***	***3,317***	***3,593***	***4,549***	***2,496***	***39,527.3***
	TOTAL DEMAND LOSSES	265,495	242,435	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	246,042	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - PHP	67,801	67,622	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	67,846	203,268.8
(106)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107)	REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110)	REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	-
(111)	REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(112)	REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1											
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
(117)	HV - LIR												149,380.9
(118)	HV - Municipal												67,806.0
(119)	Distribution BP Substation - LIR												32,210.3
(120)	Distribution BP Substation - Municipal												-
(121)	Distribution Primary Voltage - LIR												295,673.2
(122)	Distribution Primary Voltage - Municipal												56,024.4
(120)													
(121)	**Energy Line Losses**												
(122)	EHV - LIR												3.1%
(123)	HV - LIR												4.2%
(124)	HV - Municipal												3.8%
(125)	Distribution BP Substation LIR												4.4%
(126)	Distribution BP Substation - Municipal												4.2%
(127)	Distribution Primary Voltage - LIR												5.9%
(128)	Distribution Primary Voltage - Municipal												4.2%
(127)													
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**												
(129)	EHV - LIR												33,243.3
(130)	HV - LIR												24,112.6
(131)	HV - Municipal												15,245.0
(132)	Distribution BP Substation - LIR												8,309.6
(133)	Distribution BP Substation - Municipal												
(134)	Distribution Primary Voltage - LIR												50,427.4
(135)	Distribution Primary Voltage - Municipal												14,918.0
(136)													
(137)	**System Coincident DMD**												
(138)	EHV - LIR												18,609.2
(139)	HV - LIR												20,236.9
(140)	HV - Municipal												16,511.5
(141)	Distribution BP Substation - LIR												4,727.9
(142)	Distribution BP Substation - Municipal												14,042.7
(143)	Distribution Primary Voltage - LIR												33,810.0
(144)	Distribution Primary Voltage - Municipal												14,042.7
(145)													
(146)	**Demand Line Losses**												
(147)	EHV - LIR												
(148)	HV - LIR												
(149)	HV - Municipal												
(150)	Distribution BP Substation LIR												
(151)	Distribution BP Substation - Municipal												
(152)	Distribution Primary Voltage - LIR												
(153)	Distribution Primary Voltage - Municipal												
(154)													
(143)													
(144)	**System Coincident 3CP DMD**												
(145)	EHV - LIR												60,986.8
(146)	HV - LIR												55,214.2
(147)	HV - Municipal												50,924.5

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak		1											
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	PHP - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.7%	2.3%	2.6%	2.6%	2.6%	2.8%	3.6%	4.4%	

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

Base Cost of Fuel Cost of Service Allocation of Fuel Expenses among Rate Classes

FOR THE YEAR ENDING DECEMBER 31, 2026

Line #	COLUMN	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
1			Cost Allocation Factors					Fuel-related Costs from COS																										Fuel Costs used for FAM purposes				FAM Cost Classification							VARIANCE FROM CA IR-001		
2			3 CP Demands		Energy Requirement					Purchased Power- Biomass				Maritime Link			Purchased Power other than Biomass and Wind			Purchased Power - Wind							Total Fuel-related costs before BUTU Capacity Credit, Export Revenues, OM&G, and Foreign Exchange	BUTU Capacity Credit (Allocated demand-related Costs less BUTU payments)		OM&G costs recovered in fuels	Foreign Exchange	Total Fuel-related costs				Cost Amount			Unit Cost (cents per kWh)			Total Fuel-related costs (CA IR-001)	Variance	% Var
3														Basic and Supplemental Blocks						ERIS			NRIS																							
4																																														
5																																														
6																																														
10																																														
11																																														
12																																														
13																																														
14	Rate Class	R/C Ratios	KW Demand	Relative Shares of Embedded Cost Classes	KWh Energy	Relative Shares of Embedded Cost Classes	kWhs Sales	Fuel Costs before Purchased Power	Imports (allocated on monthly energy requirements)	(allocated on monthly energy	(allocated on annual energy	Demand-related	Total	Fixed Energy-related	Fixed Demand-related	Total	Fixed Energy-related	Fixed Demand-related	Total	Energy-related	Demand-related	Total	Energy-related	Demand-related	Total	Total																					
15	FAM Rate Classes (ATL)																																													
16	Residential	97.159%	4,353,838	64.027806%	1,644,778,858	49.7998%	5,211,776,964	$220,605,297	$44,140,315	$4,108,568	$3,139,679	$3,446,385	$10,685,632	$52,586,405	$57,560,707	$110,147,112	$4,875,653	$5,353,756	$10,229,409	$4,948,653	$9,682,485	$18,631,138	$30,080,374	$32,308,240	$62,310,814	$80,941,952	$476,749,716	$192,925	$0	$0	$0	$0	$476,942,641	$463,391,785	50.7%	$460,918,915	8.8404	$108,544,498	$368,398,143	$476,942,641	2.08	7.066	9.148	$477,624,733	-$682,092	-0.1%
17	Small General	103.60%	222,264	3.2686%	382,310,202	9.37%	353,433,715	$14,745,827	$3,171,069	$285,586	$219,195	$175,938	$680,719	$1,648,587	$2,938,477	$4,587,064	$339,058	$273,310	$612,367	$614,084	$494,291	$1,108,389	$2,047,664	$1,649,337	$3,696,401	$4,804,790	$30,601,836	$9,849	$0	$0	$0	$0	$30,611,685	$31,714,756	3.5%	$31,545,511	8.925	$5,541,202	$25,070,483	$30,611,685	1.57	7.093	8.661	$30,675,353	-$63,668	-0.2%
18	General Demand	104.38%	1,206,116	17.7372%	2,393,510,995	21.12%	2,219,406,397	$91,296,733	$20,577,967	$1,601,772	$1,401,750	$914,731	$4,158,253	$21,309,898	$15,945,683	$39,255,581	$2,164,515	$1,483,118	$3,647,633	$3,887,460	$2,683,278	$6,569,939	$12,928,207	$8,950,150	$21,878,357	$28,448,296	$187,384,462	$53,445	$0	$0	$0	$0	$187,437,907	$195,638,857	21.4%	$194,594,839	8.768	$30,069,405	$157,368,503	$187,437,907	1.35	7.091	8.445	$187,835,033	-$397,125	-0.2%
19	Large General	104.38%	137,482	2.0218%	376,187,283	3.32%	358,568,276	$14,102,288	$3,451,531	$289,502	$230,084	$108,827	$628,413	$1,771,759	$1,817,607	$15,589,367	$352,503	$169,057	$521,560	$624,951	$305,746	$930,701	$2,066,722	$1,020,205	$3,086,927	$4,017,627	$28,310,786	$6,092	$0	$0	$0	$0	$28,316,878	$29,555,823	3.2%	$29,398,100	8.199	$3,427,534	$24,889,344	$28,316,878	0.96	6.941	7.897	$28,409,065	-$92,188	-0.3%
20	Small Industrial	104.38%	123,550	1.8169%	274,651,533	2.42%	255,141,808	$10,377,461	$2,422,479	$209,886	$162,174	$97,799	$469,859	$2,766,916	$1,633,415	$4,400,331	$253,321	$151,925	$405,246	$452,497	$274,762	$727,259	$1,503,324	$916,819	$2,420,143	$3,147,402	$21,222,779	$5,475	$0	$0	$0	$0	$21,228,254	$22,157,051	2.4%	$22,038,811	8.638	$3,080,196	$18,148,058	$21,228,254	1.21	7.113	8.320	$21,216,769	$11,484	0.1%
21	Medium Industrial	104.38%	158,818	2.3350%	467,931,523	4.13%	438,584,616	$17,476,489	$4,359,468	$356,316	$279,641	$125,716	$761,673	$2,722,045	$2,099,678	$6,821,721	$437,755	$285,292	$633,048	$776,260	$353,194	$1,129,454	$2,578,181	$1,178,528	$3,756,711	$4,886,165	$34,838,563	$7,037	$0	$0	$0	$0	$34,845,601	$36,370,196	4.0%	$36,176,108	8.248	$3,959,445	$30,886,156	$34,845,601	0.90	7.042	7.946	$34,890,616	-$45,015	-0.1%
22	Large Industrial	104.38%	246,525	3.6254%	722,193,823	6.37%	697,602,851	$26,846,935	$6,707,581	$551,396	$437,072	$195,143	$1,183,611	$7,260,618	$3,259,230	$10,519,848	$679,330	$303,143	$982,473	$1,198,054	$548,246	$1,746,300	$3,976,649	$1,829,373	$5,806,022	$7,552,322	$53,792,769	$10,924	$0	$0	$0	$0	$53,803,693	$56,157,760	6.1%	$55,858,077	8.007	$6,146,059	$47,657,634	$53,803,693	0.88	6.832	7.713	$53,969,549	-$165,856	-0.3%
23	PHP	104.38%	203,227	2.9886%	629,996,205	7.32%	810,547,200	$30,393,954	$7,924,664	$623,117	$510,890	$160,869	$1,294,877	$8,379,301	$2,686,802	$11,066,106	$798,245	$249,901	$1,048,146	$1,402,854	$451,956	$1,855,910	$4,647,455	$1,508,075	$6,155,530	$8,011,440	$59,739,185	$9,005	$0	$0	$0	$0	$59,748,191	$62,362,347	6.8%	$62,029,553	7.653	$5,066,609	$54,681,581	$59,748,191	0.63	6.746	7.373	$60,069,944	-$321,753	-0.5%
24	Municipal	104.38%	93,931	1.3815%	128,549,631	1.13%	124,528,392	$5,082,900	$975,982	$92,645	$70,502	$74,353	$237,501	$1,157,673	$1,241,827	$2,399,500	$107,946	$115,503	$223,449	$198,973	$208,892	$407,863	$667,381	$697,025	$1,364,366	$1,772,229	$10,691,561	$4,162	$0	$0	$0	$0	$10,695,723	$11,163,692	1.2%	$11,104,118	8.917	$2,341,762	$8,353,961	$10,695,723	1.88	6.708	8.589	$10,727,436	-$31,713	-0.3%
25	Unmetered	100.00%	31,520	0.463536	83,275,389	0.73%	77,000,000	$3,105,001	$759,730	$63,215	$49,732	$24,950	$137,897	$832,602	$416,711	$1,249,313	$77,744	$38,759	$116,502	$137,842	$70,096	$207,938	$418,322	$213,895	$632,213	$900,161	$6,268,644	$1,397	$0	$0	$0	$0	$6,270,041	$6,270,041	0.7%	$6,216,581	8.099	$785,808	$5,484,233	$6,270,041	1.02	7.122	8.143	$6,286,580	-$16,539	-0.2%
26	Total	100.00%	6,777,270	99.6669%	11,303,785,142	99.73%	10,548,590,219	$434,032,883	$94,390,785	$8,382,044	$6,491,719	$5,364,712	$20,238,476	$108,435,804	$89,600,137	$198,035,941	$10,086,071	$8,333,763	$18,419,834	$18,242,943	$15,071,948	$33,418,031	$60,875,845	$50,291,647	$111,508,333	$144,482,383	$909,600,302	$300,311	$0	$0	$0	$0	$909,900,613	$914,782,808	100.0%	$909,900,613	8.626	$168,962,518	$740,938,095	$909,900,613	1.60	7.024	8.626	$911,705,078	-$1,804,465	-0.2%
27																																													
28	Purchased Power Allocation Factors.									41.4%	32.1%	26.5%	100.0%	54.7%	45.3%	100.0%	54.7%	45.3%	100.0%	54.7%	45.3%	100.0%	54.7%	45.3%	100.0%											18.6%	81.4%									
30	Non-FAM Rate Classes																																												
31	BUTU	100.00%																																											
32	GRLF	100.00%																																											
33	1P - RTP	100.00%																																											
34	ELKDC	100.00%																																											
35	Shore Power																																												
36	EBS /RSS																																												
37	Total Below-the-line		178,670	0.3%	159,281,443	0.3%	155,071,055	$11,424,198	$306,483	$25,689	$20,461	$17,927	$64,077	$329,092	$299,409	$628,501	$30,217	$27,848	$58,066	$52,775	$50,365	$103,140	$172,786	$168,055	$340,841	$443,981	$12,925,305	-$300,311	$0	$0	$0	$0	$12,624,994			$12,624,994	8.141	$263,292	$12,361,702	$12,624,994	0.170	7.972	8.141	$12,629,301	-$4,307	0.0%
38																																													
39	In Province Total		6,955,940	100.0%	11,463,066,585	100.0%	10,703,661,274	$445,457,081	$94,697,267	$8,407,734	$6,512,181	$5,382,638	$20,302,553	$108,764,896	$89,899,546	$198,664,442	$10,116,289	$8,361,611	$18,477,900	$18,295,718	$15,122,313	$33,521,171	$61,048,631	$50,459,702	$111,849,174	$144,926,364	$922,525,607	$0	$0	$0	$0	$0	$922,525,607			$922,525,607	8.619	$168,225,810	$753,299,797	$922,525,607	1.581	7.038	8.619	$924,334,379	-$1,808,772	-0.2%
40																																													
41	Exports	100.00%	-		-		-																																						
42																																													
43	Grand Total		6,955,940		11,463,066,585		10,703,661,274	$445,457,081	$94,697,267	$8,407,734	$6,512,181	$5,382,638	$20,302,553	$108,764,896	$89,899,546	$198,664,442	$10,116,289	$8,361,611	$18,477,900	$18,295,718	$15,122,313	$33,418,031	$61,048,631	$50,459,702	$111,508,333	$144,926,364	$922,525,607	$0	$0	$0	$0	$0	$922,525,607		100.0%	$922,525,607		$169,225,810	$753,299,797	$922,525,607	1.581	7.038	8.619	$924,334,379	-$1,808,772	-0.2%

Monthly Fuel Cost Allocation

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Purchased Power													
Imports	$4,757,627	$4,589,694	$3,462,924	$11,463,432	$11,169,883	$11,583,281	$8,099,729	$7,009,590	$10,846,749	$12,840,536	$6,018,108	$2,855,712	**$94,697,267**
Biomass													
IPP	$1,933,751	$1,501,824	$1,568,024	$71,916	$1,476,419	$1,440,568	$1,932,636	$1,975,140	$1,562,773	$85,309	$1,604,921	$1,699,971	**$16,853,252**
Comfit	$275,302	$272,644	$342,881	$266,456	$284,110	$307,286	$289,319	$290,681	$269,472	$260,632	$316,932	$273,585	**$3,449,301**
Total	**$2,209,053**	**$1,774,468**	**$1,910,905**	**$338,372**	**$1,760,529**	**$1,747,854**	**$2,221,955**	**$2,265,821**	**$1,832,245**	**$345,941**	**$1,921,853**	**$1,973,556**	**$20,302,553**
Maritime Link													
ML - NS Block (GWh)	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$198,664,442
ML - Supp Block (GWh)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$13,250,000**	**$13,250,000**	**$13,250,000**	**$13,250,000**	**$33,082,221**	**$13,250,000**	**$13,250,000**	**$13,250,000**	**$13,250,000**	**$13,250,000**	**$33,082,221**	**$13,250,000**	**$198,664,442**
	7,254,116												
Regular other than biomass and wind													
IPP	$1,089,522	$1,308,985	$1,789,401	$1,774,269	$1,644,728	$1,527,824	$1,253,560	$1,142,692	$1,514,565	$1,430,960	$1,813,629	$2,167,026	**$18,457,161**
Comfit	$2,870	$1,439	$1,729	$1,630	$1,443	$1,296	$1,381	$1,744	$1,568	$1,518	$2,278	$1,843	**$20,739**
Total	**$1,092,392**	**$1,310,424**	**$1,791,130**	**$1,775,899**	**$1,646,171**	**$1,529,120**	**$1,254,941**	**$1,144,436**	**$1,516,133**	**$1,432,478**	**$1,815,907**	**$2,168,869**	**$18,477,900**
Wind NRIS													
IPP	$3,389,237	$3,589,681	$4,112,442	$3,528,178	$3,229,511	$2,482,409	$2,309,965	$2,149,334	$3,273,229	$4,362,000	$6,574,920	$8,509,661	**$47,510,568**
Comfit	$5,614,353	$5,845,565	$7,184,191	$6,103,011	$5,485,641	$4,534,886	$3,924,560	$3,524,955	$4,595,517	$3,778,557	$6,622,536	$6,783,993	**$63,997,765**
Total	**$9,003,590**	**$9,435,246**	**$11,296,633**	**$9,631,189**	**$8,715,152**	**$7,017,296**	**$6,234,525**	**$5,674,290**	**$7,868,746**	**$8,140,557**	**$13,197,455**	**$15,293,654**	**$111,508,333**
Wind ERIS													
IPP	$2,609,660	$3,258,459	$3,627,090	$2,521,417	$2,850,490	$2,534,080	$2,191,956	$1,916,096	$2,250,818	$2,157,931	$3,711,916	$3,788,118	**$33,418,031**
Comfit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$2,609,660**	**$3,258,459**	**$3,627,090**	**$2,521,417**	**$2,850,490**	**$2,534,080**	**$2,191,956**	**$1,916,096**	**$2,250,818**	**$2,157,931**	**$3,711,916**	**$3,788,118**	**$33,418,031**
Grand Total	**$32,922,323**	**$33,618,292**	**$35,338,682**	**$38,980,308**	**$59,224,446**	**$37,661,631**	**$33,253,106**	**$31,260,232**	**$37,564,692**	**$38,167,443**	**$59,747,461**	**$39,329,909**	**$477,068,526**
Plant Fuel Costs													
Plant Fuel Costs	$67,441,935	$54,358,722	$49,574,650	$30,087,598	$22,231,785	$23,382,648	$35,228,716	$35,916,700	$23,184,621	$25,673,066	$33,591,286	$44,785,354	**$445,457,081**
BTL Class Fuel-related costs													
GRLF	[redacted]												
1P - RTP													
PHP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Shore Power	[redacted]												
Total	$666,442	$572,516	$334,043	$672,296	$765,054	$981,238	$1,157,980	$1,506,607	$1,175,360	$872,849	$741,340	$827,467	**$10,273,192**

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
ATL-related Fuel costs (net of BTL without BUTU)	$66,775,493	$53,786,205	$49,240,607	$29,415,302	$21,466,732	$22,401,410	$34,070,736	$34,410,093	$22,009,261	$24,800,217	$32,849,946	$43,957,887	**$435,183,889**
Fuel costs before PP													
Domestic	$38,228,651	$31,179,517	$26,920,887	$15,230,729	$10,102,130	$9,371,790	$14,259,027	$14,576,495	$8,810,958	$10,712,877	$16,063,256	$25,148,979	$220,605,297
Small General	$2,328,777	$1,884,233	$1,684,765	$957,025	$718,176	$759,918	$1,179,382	$1,181,806	$734,372	$796,603	$1,074,465	$1,446,305	$14,745,827
General	$13,213,118	$10,476,936	$9,942,469	$5,814,496	$4,433,710	$5,202,359	$7,949,988	$8,023,624	$5,110,445	$5,595,799	$7,027,357	$8,506,432	$91,296,733
Large General	$1,696,610	$1,406,484	$1,328,990	$921,409	$757,067	$900,952	$1,495,678	$1,476,239	$977,867	$957,757	$1,034,918	$1,148,316	$14,102,288
Small Industrial	$1,423,129	$1,111,387	$1,030,696	$669,777	$567,747	$718,259	$995,536	$910,709	$586,032	$595,351	$776,133	$992,704	$10,377,461
Medium Industrial	$2,187,197	$1,732,967	$1,713,093	$1,158,826	$1,014,272	$1,215,616	$1,690,455	$1,604,876	$1,111,130	$1,151,069	$1,410,496	$1,486,492	$17,476,489
Large Industrial	$3,259,098	$2,560,613	$2,417,917	$1,782,721	$1,594,382	$1,809,538	$2,544,362	$2,832,908	$1,852,198	$1,927,664	$2,172,371	$2,093,161	$26,846,935
PHP	$2,973,113	$2,276,438	$3,223,246	$2,268,484	$1,863,211	$1,956,097	$3,210,697	$3,031,656	$2,286,771	$2,522,785	$2,556,281	$2,225,176	$30,393,954
Municipal	$961,984	$736,135	$630,118	$326,255	$163,163	$173,355	$313,775	$304,865	$219,045	$271,679	$418,555	$563,973	$5,082,900
Unmetered													
BUTU													
Total	**$66,775,493**	**$53,786,205**	**$49,240,607**	**$29,415,302**	**$21,466,732**	**$22,401,410**	**$34,070,736**	**$34,410,093**	**$22,009,261**	**$24,800,217**	**$32,849,946**	**$43,957,887**	**$435,183,889**
Exports													
Domestic	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Small General	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Large General	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Small Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Medium Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Large Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PHP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Municipal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Unmetered													
BUTU													
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Imports													
Domestic	$2,723,719	$2,660,616	$1,893,254	$5,935,564	$5,256,488	$4,845,949	$3,389,837	$2,969,340	$4,342,274	$5,546,689	$2,942,788	$1,633,796	$44,140,315
Small General	$165,921	$160,786	$118,484	$372,962	$373,692	$392,937	$280,378	$240,743	$361,918	$412,448	$196,842	$93,959	$3,171,069
General	$941,410	$894,020	$699,220	$2,265,966	$2,307,013	$2,690,027	$1,889,972	$1,634,471	$2,518,563	$2,897,275	$1,287,411	$552,618	$20,577,967
Large General	$120,880	$120,018	$93,463	$359,082	$393,928	$465,863	$355,572	$300,721	$481,919	$495,887	$189,597	$74,600	$3,451,531
Small Industrial	$101,395	$94,837	$72,485	$261,018	$295,419	$371,396	$236,671	$185,518	$288,812	$308,248	$142,188	$64,491	$2,422,479
Medium Industrial	$155,834	$147,878	$120,476	$451,606	$527,761	$628,569	$401,876	$326,925	$547,594	$595,976	$258,403	$96,570	$4,259,468
Large Industrial	$232,205	$218,503	$170,044	$694,744	$829,612	$935,673	$604,878	$577,084	$912,813	$998,065	$397,978	$135,982	$6,707,581
PHP	$211,829	$194,253	$226,680	$884,050	$969,493	$1,011,455	$763,288	$617,571	$1,126,982	$1,306,195	$468,311	$144,558	$7,924,664
Municipal	$68,540	$62,816	$44,314	$127,145	$84,899	$89,638	$74,595	$62,103	$107,951	$140,664	$76,679	$36,638	$975,982
Unmetered													
BUTU													
Total	$4,757,627	$4,589,694	$3,462,924	$11,463,432	$11,169,883	$11,583,281	$8,099,729	$7,009,590	$10,846,749	$12,840,536	$6,018,108	$2,855,712	$94,697,267
Purchased Biomass Generation	16,091,017	12,468,320	13,004,765	352,527	12,236,372	11,899,369	16,036,280	16,447,820	13,090,652	418,181	13,292,610	14,132,701	139,470,614
Relative Share	11.5%	8.9%	9.3%	0.3%	8.8%	8.5%	11.5%	11.8%	9.4%	0.3%	9.5%	10.1%	100.0%
Bio-fuel Apportioned	$970,018	$751,630	$783,969	$21,251	$737,648	$717,332	$966,718	$991,527	$789,146	$25,209	$801,321	$851,964	$8,407,734
Domestic	$555,331	$435,715	$428,612	$11,004	$347,133	$300,101	$404,584	$420,022	$315,919	$10,890	$391,837	$487,422	$4,108,568
Small General	$33,829	$26,331	$26,823	$691	$24,678	$24,334	$33,464	$34,054	$26,331	$810	$26,210	$28,031	$285,586
General	$191,941	$146,409	$158,296	$4,201	$152,353	$166,589	$225,572	$231,201	$183,236	$5,688	$171,421	$164,866	$1,801,772
Large General	$24,646	$19,655	$21,159	$666	$26,015	$28,850	$42,438	$42,538	$35,062	$974	$25,245	$22,256	$289,502
Small Industrial	$20,673	$15,531	$16,410	$484	$19,509	$23,000	$28,247	$26,242	$21,012	$605	$18,933	$19,240	$209,886
Medium Industrial	$31,772	$24,217	$27,274	$837	$34,853	$38,926	$47,965	$46,245	$39,840	$1,170	$34,407	$28,810	$356,316
Large Industrial	$47,343	$35,783	$38,496	$1,288	$54,787	$57,945	$72,193	$81,630	$66,411	$1,959	$52,991	$40,568	$551,396
PHP	$43,189	$31,812	$51,318	$1,639	$64,024	$62,638	$91,100	$87,357	$81,993	$2,564	$62,356	$43,127	$623,117
Municipal	$13,974	$10,287	$10,032	$236	$5,607	$5,551	$8,903	$8,785	$7,854	$276	$10,210	$10,931	$92,645
Unmetered													
BUTU													
Total	**$970,018**	**$751,630**	**$783,969**	**$21,251**	**$737,648**	**$717,332**	**$966,718**	**$991,527**	**$789,146**	**$25,209**	**$801,321**	**$851,964**	**$8,407,734**

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Domestic	$41,507,701	$34,275,849	$29,242,754	$21,177,297	$15,705,751	$14,517,840	$18,053,448	$17,965,856	$13,469,151	$16,270,455	$19,397,881	$27,270,197	$268,854,180
Small General	$2,528,527	$2,071,349	$1,830,072	$1,330,678	$1,116,546	$1,177,189	$1,493,224	$1,456,603	$1,122,621	$1,209,861	$1,297,517	$1,568,295	$18,202,482
General	$14,346,469	$11,517,365	$10,799,985	$8,084,663	$6,893,076	$8,058,974	$10,065,532	$9,889,296	$7,812,244	$8,498,762	$8,486,189	$9,223,916	$113,676,472
Large General	$1,842,136	$1,546,157	$1,443,613	$1,281,157	$1,177,010	$1,395,665	$1,893,688	$1,819,498	$1,494,848	$1,454,618	$1,249,760	$1,245,171	$17,843,321
Small Industrial	$1,545,197	$1,221,756	$1,119,592	$931,279	$882,675	$1,112,655	$1,260,454	$1,122,469	$895,857	$904,205	$937,254	$1,076,435	$13,009,826
Medium Industrial	$2,374,803	$1,905,061	$1,860,843	$1,611,269	$1,576,886	$1,883,111	$2,140,296	$1,978,046	$1,698,564	$1,748,215	$1,703,306	$1,611,872	$22,092,273
Large Industrial	$3,538,646	$2,814,899	$2,626,457	$2,478,753	$2,478,781	$2,803,156	$3,221,434	$3,491,623	$2,831,422	$2,927,689	$2,623,340	$2,269,711	$34,105,911
PHP	$3,228,131	$2,502,503	$3,501,244	$3,154,173	$2,896,728	$3,030,190	$4,065,084	$3,736,584	$3,495,745	$3,831,544	$3,086,948	$2,412,860	$38,941,734
Municipal	$1,044,498	$809,238	$684,464	$453,635	$253,669	$268,544	$397,273	$375,753	$334,850	$412,619	$505,444	$611,542	$6,151,528
Unmetered	[redacted]												
BUTU													
Total	**$72,503,138**	**$59,127,530**	**$53,487,499**	**$40,899,985**	**$33,374,262**	**$34,702,023**	**$43,137,184**	**$42,411,210**	**$33,645,156**	**$37,665,963**	**$39,669,375**	**$47,665,563**	**$538,288,890**
Domestic	6.38	5.62	5.08	4.76	4.35	4.96	5.65	5.59	4.88	4.97	4.49	4.52	5.16
Small General	6.38	5.62	5.08	4.76	4.35	4.96	5.64	5.58	4.88	4.97	4.49	4.52	5.15
General	6.36	5.60	5.06	4.75	4.34	4.94	5.63	5.57	4.86	4.95	4.48	4.51	5.12
Large General	6.19	5.45	4.93	4.62	4.23	4.82	5.49	5.44	4.74	4.83	4.36	4.39	4.98
Small Industrial	6.35	5.59	5.06	4.74	4.33	4.94	5.62	5.56	4.86	4.94	4.47	4.50	5.10
Medium Industrial	6.29	5.54	5.01	4.70	4.29	4.90	5.57	5.52	4.82	4.90	4.43	4.46	5.04
Large Industrial	6.09	5.37	4.85	4.56	4.17	4.75	5.42	5.37	4.68	4.76	4.29	4.33	4.89
PHP	6.02	5.30	4.79	4.51	4.12	4.70	5.36	5.32	4.63	4.71	4.24	4.28	4.80
Municipal	6.07	5.35	4.83	4.54	4.15	4.73	5.40	5.35	4.66	4.74	4.28	4.31	4.94
Unmetered	[redacted]												
BUTU													
Total	**6.34**	**5.59**	**5.04**	**4.73**	**4.32**	**4.92**	**5.61**	**5.56**	**4.84**	**4.92**	**4.45**	**4.50**	**5.10**
Maritime Link	$7,254,116	$7,254,116	$7,254,116	$7,254,116	$18,111,869	$7,254,116	$7,254,116	$7,254,116	$7,254,116	$7,254,116	$18,111,869	$7,254,116	$108,764,896
Energy													
Domestic	$4,205,164	$3,965,979	$3,756,054	$3,413,749	$7,577,230	$3,035,938	$3,072,923	$2,904,037	$3,133,539	$3,547,182	$10,362,077	$3,612,532	$52,586,405
Small General	$254,125	$248,199	$236,012	$242,689	$614,405	$251,106	$249,141	$242,044	$233,008	$237,270	$595,918	$244,670	$3,648,587
General	$1,413,019	$1,464,722	$1,433,914	$1,498,255	$4,206,184	$1,692,659	$1,691,489	$1,684,371	$1,636,783	$1,551,822	$3,504,886	$1,531,794	$23,309,898
Large General	$189,692	$195,787	$227,229	$255,831	$728,433	$318,450	$311,211	$322,299	$280,146	$228,537	$473,138	$241,007	$3,771,759
Small Industrial	$149,892	$151,842	$165,174	$191,855	$580,723	$211,963	$191,990	$193,153	$174,141	$171,390	$409,022	$175,771	$2,766,916
Medium Industrial	$233,724	$252,373	$285,778	$342,747	$982,844	$359,920	$338,330	$366,221	$336,690	$311,474	$612,476	$299,466	$4,722,043
Large Industrial	$345,348	$356,207	$439,637	$538,779	$1,463,038	$541,729	$597,216	$610,473	$563,846	$479,716	$862,440	$462,188	$7,260,618
PHP	$307,022	$474,848	$559,431	$629,623	$1,581,533	$683,600	$639,114	$753,706	$737,920	$564,493	$916,834	$531,179	$8,379,303
Municipal	$99,282	$92,829	$80,458	$55,137	$140,160	$66,807	$64,270	$72,196	$79,467	$92,428	$232,372	$82,269	$1,157,673
Unmetered	$43,733	$43,804	$52,847	$62,470	$165,859	$61,030	$58,789	$70,649	$58,355	$57,160	$104,612	$53,294	$832,602
BUTU	$13,114	$7,526	$17,580	$22,982	$71,460	$30,913	$39,643	$34,967	$20,221	$12,646	$38,094	$19,946	$329,092
Total	**$7,254,116**	**$7,254,116**	**$7,254,116**	**$7,254,116**	**$18,111,869**	**$7,254,116**	**$7,254,116**	**$7,254,116**	**$7,254,116**	**$7,254,116**	**$18,111,869**	**$7,254,116**	**$108,764,896**
BIOMASS	$678,347.67	$559,983.80	$616,975.41	$173,617.30	$560,007.72	$564,190.92	$687,217.42	$697,650.99	$571,076.32	$175,594.26	$613,469.50	$614,049.62	$6,512,181
Energy													
Domestic	$393,234	$306,155	$319,459	$81,703	$234,283	$236,121	$291,113	$279,290	$246,686	$85,864	$350,975	$305,795	$3,130,679
Small General	$23,764	$19,160	$20,073	$5,808	$18,997	$19,530	$23,602	$23,278	$18,343	$5,743	$20,184	$20,711	$219,195
General	$132,134	$113,070	$121,957	$35,859	$130,053	$131,647	$160,243	$161,991	$128,855	$37,564	$118,714	$129,664	$1,401,750
Large General	$17,738	$15,114	$19,326	$6,123	$22,523	$24,768	$29,483	$30,996	$22,054	$5,532	$16,026	$20,401	$230,084
Small Industrial	$14,017	$11,721	$14,048	$4,592	$17,956	$16,485	$18,188	$18,576	$13,709	$4,149	$13,854	$14,879	$162,174
Medium Industrial	$21,856	$19,482	$24,306	$8,203	$30,389	$27,993	$32,052	$35,221	$26,506	$7,540	$20,745	$25,349	$279,641
Large Industrial	$32,294	$27,498	$37,392	$12,895	$45,236	$42,133	$56,577	$58,711	$44,388	$11,612	$29,212	$39,123	$437,072
PHP	$28,710	$36,656	$47,581	$15,069	$48,900	$53,167	$60,546	$72,486	$58,092	$13,664	$31,054	$44,963	$510,890
Municipal	$9,284	$7,166	$6,843	$1,320	$4,334	$5,196	$6,089	$6,943	$6,256	$2,237	$7,871	$6,964	$70,502
Unmetered	$4,090	$3,381	$4,495	$1,495	$5,128	$4,747	$5,569	$6,795	$4,594	$1,384	$3,543	$4,511	$49,732
BUTU	$1,226	$581	$1,495	$550	$2,209	$2,404	$3,756	$3,363	$1,592	$306	$1,290	$1,688	$20,461
Total	**$678,348**	**$559,984**	**$616,975**	**$173,617**	**$560,008**	**$564,191**	**$687,217**	**$697,651**	**$571,076**	**$175,594**	**$613,469**	**$614,050**	**$6,512,181**
Regular other than biomass and winc	$598,063.06	$717,431.71	$980,608.79	$972,269.89	$901,246.56	$837,163.11	$687,055.89	$626,556.24	$830,052.89	$784,253.60	$994,173.59	$1,187,413.32	$10,116,289
Energy													
Domestic	$346,693	$392,235	$507,742	$457,545	$377,043	$350,363	$291,044	$250,829	$358,556	$383,491	$568,782	$591,329	$4,875,653
Small General	$20,951	$24,547	$31,904	$32,528	$30,573	$28,979	$23,597	$20,906	$26,662	$25,652	$32,710	$40,050	$339,058
General	$116,496	$144,861	$193,836	$200,811	$209,300	$195,342	$160,205	$145,483	$187,289	$167,770	$192,386	$250,737	$2,164,515
Large General	$15,639	$19,363	$30,717	$34,289	$36,247	$36,751	$29,476	$27,838	$32,056	$24,707	$25,971	$39,450	$352,503
Small Industrial	$12,358	$15,017	$22,328	$25,714	$28,897	$24,462	$18,184	$16,683	$19,926	$18,529	$22,452	$28,772	$253,321
Medium Industrial	$19,269	$24,960	$38,631	$45,938	$48,906	$41,537	$32,044	$31,631	$38,526	$33,674	$33,619	$49,019	$437,755
Large Industrial	$28,472	$35,229	$59,430	$72,213	$72,801	$62,518	$56,564	$52,728	$64,518	$51,863	$47,340	$75,655	$679,330
PHP	$25,312	$46,962	$75,624	$84,388	$78,697	$78,891	$60,532	$65,099	$84,437	$61,028	$50,326	$86,948	$798,245
Municipal	$8,185	$9,181	$10,876	$7,390	$6,974	$7,710	$6,087	$6,236	$9,093	$9,993	$12,755	$13,466	$107,946
Unmetered	$3,606	$4,332	$7,144	$8,373	$8,253	$7,043	$5,568	$6,102	$6,677	$6,180	$5,742	$8,724	$77,744
BUTU	$1,081	$744	$2,376	$3,080	$3,556	$3,568	$3,755	$3,020	$2,314	$1,367	$2,091	$3,265	$30,217
Total	**$598,063**	**$717,432**	**$980,609**	**$972,270**	**$901,247**	**$837,163**	**$687,056**	**$626,556**	**$830,053**	**$784,254**	**$994,174**	**$1,187,413**	**$10,116,289**

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Wind NRIS	$4,929,289.59	$5,165,612.74	$6,184,685.79	$5,272,887.31	$4,771,375.04	$3,841,832.14	$3,413,280.33	$3,106,562.51	$4,307,984.78	$4,456,795.59	$7,225,348.69	$8,372,976.41	$61,048,631
Energy													
Domestic	$2,857,477	$2,824,150	$3,202,322	$2,481,393	$1,996,139	$1,607,855	$1,445,903	$1,243,649	$1,860,908	$2,179,323	$4,133,732	$4,169,722	$30,002,574
Small General	$172,682	$176,741	$201,218	$176,406	$161,858	$132,988	$117,228	$103,655	$138,376	$145,774	$237,729	$282,407	$2,047,064
General	$960,169	$1,043,020	$1,222,521	$1,089,055	$1,108,073	$896,444	$795,897	$721,329	$972,032	$953,411	$1,398,200	$1,768,054	$12,928,207
Large General	$128,899	$139,418	$193,730	$185,959	$191,898	$168,653	$146,434	$138,024	$166,370	$140,409	$188,748	$278,180	$2,066,722
Small Industrial	$101,854	$108,126	$140,823	$139,456	$152,985	$112,257	$90,337	$82,717	$103,417	$105,299	$163,171	$202,881	$1,503,324
Medium Industrial	$158,819	$179,713	$243,648	$249,136	$258,919	$190,616	$159,194	$156,834	$199,949	$191,364	$244,334	$345,655	$2,578,183
Large Industrial	$234,670	$253,653	$374,824	$391,629	$385,422	$286,903	$281,008	$261,434	$334,850	$294,728	$344,052	$533,475	$3,976,649
PHP	$208,626	$338,136	$476,958	$457,662	$416,638	$362,040	$300,723	$322,773	$438,227	$346,814	$365,752	$613,107	$4,647,455
Municipal	$67,464	$66,103	$68,596	$40,078	$36,924	$35,381	$30,241	$30,918	$47,193	$56,786	$92,700	$94,958	$667,341
Unmetered	$29,717	$31,193	$45,056	$45,408	$43,694	$32,322	$27,662	$30,255	$34,655	$35,118	$41,733	$61,514	$458,327
BUTU	$8,911	$5,359	$14,989	$16,705	$18,825	$16,372	$18,653	$14,975	$12,008	$7,769	$15,197	$23,022	$172,786
Total	**$4,929,290**	**$5,165,613**	**$6,184,686**	**$5,272,887**	**$4,771,375**	**$3,841,832**	**$3,413,280**	**$3,106,563**	**$4,307,985**	**$4,456,796**	**$7,225,349**	**$8,372,976**	**$61,048,631**
Wind ERIS	$1,428,737.80	$1,783,942.56	$1,985,760.83	$1,380,426.49	$1,560,587.52	$1,387,359.23	$1,200,053.03	$1,049,025.08	$1,232,278.83	$1,181,425.01	$2,032,201.40	$2,073,920.51	$18,295,718
Energy													
Domestic	$828,230	$975,319	$1,028,192	$649,621	$652,883	$580,627	$508,356	$419,956	$532,304	$577,704	$1,162,653	$1,032,807	$8,948,653
Small General	$50,051	$61,037	$64,607	$46,183	$52,939	$48,024	$41,216	$35,002	$39,582	$38,642	$66,864	$69,950	$614,098
General	$278,302	$360,207	$392,524	$285,111	$362,421	$323,723	$279,824	$243,579	$278,045	$252,734	$393,258	$437,933	$3,887,660
Large General	$37,361	$48,148	$62,202	$48,683	$62,765	$60,904	$51,484	$46,608	$47,589	$37,220	$53,087	$68,903	$624,955
Small Industrial	$29,522	$37,341	$45,215	$36,509	$50,037	$40,538	$31,761	$27,932	$29,582	$27,913	$45,893	$50,252	$452,497
Medium Industrial	$46,033	$62,064	$78,230	$65,223	$84,686	$68,835	$55,970	$52,960	$57,195	$50,727	$68,722	$85,616	$776,260
Large Industrial	$68,018	$87,599	$120,348	$102,527	$126,061	$103,606	$98,798	$88,281	$95,782	$78,128	$96,768	$132,138	$1,198,054
PHP	$60,470	$116,775	$153,140	$119,814	$136,271	$130,739	$105,729	$108,994	$125,353	$91,935	$102,871	$151,862	$1,403,954
Municipal	$19,554	$22,829	$22,025	$10,492	$12,077	$12,777	$10,632	$10,440	$13,499	$15,053	$26,073	$23,520	$198,971
Unmetered	$8,613	$10,772	$14,466	$11,888	$14,291	$11,672	$9,725	$10,217	$9,913	$9,309	$11,738	$15,237	$137,842
BUTU	$2,583	$1,851	$4,812	$4,373	$6,157	$5,912	$6,558	$5,057	$3,435	$2,059	$4,274	$5,702	$52,775
Total	**$1,428,738**	**$1,783,943**	**$1,985,761**	**$1,380,426**	**$1,560,588**	**$1,387,359**	**$1,200,053**	**$1,049,025**	**$1,232,279**	**$1,181,425**	**$2,032,201**	**$2,073,921**	**$18,295,718**

Monthly Energy Allocators

Rate Class	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
kWh requirements													
ATL													
Domestic Total	707,116,004	662,646,274	625,765,329	481,109,226	389,926,477	315,832,492	344,330,438	345,113,243	297,672,902	353,637,738	468,685,690	652,943,045	5,644,778,858
Small General	43,075,431	40,044,871	39,161,684	30,230,565	27,720,465	25,609,499	28,480,010	27,980,457	24,810,312	26,296,289	31,350,205	37,550,416	382,310,202
General	244,403,273	222,662,284	231,108,747	183,668,663	171,134,295	175,321,259	191,978,244	189,967,402	172,653,292	184,720,285	205,040,721	220,852,532	2,393,510,995
Large General	31,382,222	29,891,458	30,891,848	29,105,540	29,221,607	30,362,399	36,118,000	34,951,453	33,036,649	31,616,065	30,196,319	29,813,722	376,587,283
Small Industrial	26,323,632	23,619,890	23,958,128	21,156,943	21,914,164	24,205,562	24,040,437	21,561,950	19,798,742	19,652,860	22,645,635	25,773,589	274,651,533
Medium Industrial	40,456,616	36,830,070	39,820,167	36,605,073	39,149,327	40,966,679	40,821,513	37,997,064	37,538,851	37,997,398	41,154,755	38,593,810	467,931,323
Large Industrial	60,283,593	54,419,718	56,203,514	56,312,715	61,540,663	60,982,054	61,441,880	67,071,964	62,575,410	63,633,209	63,384,353	54,344,751	722,193,823
PHP	54,993,729	48,380,250	74,923,076	71,657,003	71,917,020	65,921,139	77,532,680	71,777,511	77,257,186	83,278,469	74,585,898	57,772,243	829,996,205
Municipal	17,793,843	15,644,788	14,646,832	10,305,750	6,297,827	5,842,110	7,577,118	7,217,995	7,400,291	8,968,255	12,212,395	14,642,427	128,549,631
Unmetered													
BUTU													
Total	1,235,147,403	1,143,097,507	1,144,578,344	929,172,442	828,582,358	754,935,070	822,748,406	814,693,714	743,569,610	818,668,306	958,479,362	1,141,278,810	11,334,951,333

Fuel Cost Allocators

ATL													
Domestic	57.24952%	57.97%	54.67%	51.78%	47.06%	41.84%	41.85%	42.36%	40.03%	43.20%	48.90%	57.21%	49.80%
Small General	3.48747%	3.50%	3.42%	3.25%	3.35%	3.39%	3.46%	3.43%	3.34%	3.21%	3.27%	3.29%	3.37%
General	19.78738%	19.48%	20.19%	19.77%	20.65%	23.22%	23.33%	23.32%	23.22%	22.56%	21.39%	19.35%	21.12%
Large General	2.54077%	2.61%	2.70%	3.13%	3.53%	4.02%	4.39%	4.29%	4.44%	3.86%	3.15%	2.61%	3.32%
Small Industrial	2.13121%	2.07%	2.09%	2.28%	2.64%	3.21%	2.92%	2.65%	2.66%	2.40%	2.36%	2.26%	2.42%
Medium Industrial	3.27545%	3.22%	3.48%	3.94%	4.72%	5.43%	4.96%	4.66%	5.05%	4.64%	4.29%	3.38%	4.13%
Large Industrial	4.88068%	4.76%	4.91%	6.06%	7.43%	8.08%	7.47%	8.23%	8.42%	7.77%	6.61%	4.76%	6.37%
PHP	4.45%	4.23%	6.55%	7.71%	8.68%	8.73%	9.42%	8.81%	10.39%	10.17%	7.78%	5.06%	7.32%
Municipal	1.44063%	1.37%	1.28%	1.11%	0.76%	0.77%	0.92%	0.89%	1.00%	1.10%	1.27%	1.28%	1.13%
Unmetered													
BUTU													
Total	100.00000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

BUTU Capacity Credit Calc.

	Installed Capacity	Capacity Credit	Approved Contract Demands (kWs)	FAM-related Demand Charge	Gross Demand Payment	Net Demand payment bfr Credits	Capacity Credit
Ellershouse	23,500	20.5%	7,549	$6.222	[redacted]		
Imports	[redacted]	0%	[redacted]	$6.222			
Total							-$300,311

Biomass Calculations

($ in millions)	2026	
Capital	[redacted]	[redacted]
Fuel		
Operating		
Total	54.0	100.0%

Data from M05473 Exhibit N-3 CA IR-065P Confidential from the COSS Proceeding

Annual Peak of ATL	2,356,954
Annual Energy Requirement of ATL	11,303,785,142

System Coincident Load Factor **54.748044%**

Rate Base	**Average**	**2025**	**2026**
Steam Plant	$ 481,584	$ 543,265	$ 419,903
Steam Plant - CWIP	$ 4,559	$ 4,744	$ 4,374
Steam Environmental & Fuel Conversion	$ 360,906	$ 369,394	$ 352,418
Steam Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
Hydro Plant	$ 644,461	$ 603,548	$ 685,374
Hydro Plant - CWIP	$ 44,561	$ 55,299	$ 33,823
Hydro Environmental & Fuel Conversion	$ 10,643	$ 10,402	$ 10,884
Hydro Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
Wind Plant	$ 163,575	$ 168,639	$ 158,510
Wind Plant - CWIP	$ 196	$ 196	$ 196
Gas Turbine Plant	$ 67,260	$ 58,451	$ 76,069
Gas Turbine Plant - CWIP	$ 881	$ 1,070	$ 692
Gas Environmental & Fuel Conversion	$ -	$ -	$ -
Gas Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
LM6000 Plant	$ 93,707	$ 94,612	$ 92,802
LM6000 Plant - CWIP	$ 30	$ 0	$ 60
LM6000 Environmental & Fuel Conversion	$ -	$ -	$ -
LM6000 Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
ECEI Batteries Plant	$ 145,582	$ 119,318	$ 171,846
ECEI Batteries CWIP	$ 15,185	$ 30,370	$ (0)
Generation-related Trans Assets Plant	$ 58,575	$ 58,575	$ 58,575
Generation-related Trans Assets CWIP	$ -	$ -	$ -
Total Generation Exclusing Solar	**$ 2,091,705**	**$ 2,117,884**	**$ 2,065,526**
DISTRIBUTION	$ 40,929	$ 44,376	$ 37,483
TRANSMISSION	$ 2,906	$ 3,104	$ 2,708
DISTRIBUTION/ TRANSMISSION COMMUNICATION	$ 34,964	$ 32,676	$ 37,252
DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	$ 48,211	$ 41,591	$ 54,831
RETAIL	$ 42,983	$ 46,109	$ 39,858
NON-FUNCTIONALIZED	$ 292,481	$ 287,072	$ 297,891
General Property Plant	$ 462,475	$ 454,929	$ 470,022
General Property Plant - CWIP	$ 14,812	$ 10,022	$ 19,601
Total General Plant	**$ 477,287**	**$ 464,951**	**$ 489,623**

Total System Plant in Service	$ 4,463,196
Direct Plant in Service (Solar)	$ 1,285

Generation Rate Base		**Initial Classification**			**Further Classification**			**Fully Classified**		
	Total Company	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Steam Plant	$ 847,049	$ 847,049	$ -	$ -	$ (463,743)	$ 463,743	$ -	$ 383,306	$ 463,743	$ -
Hydro Plant	$ 699,665	$ 699,665	$ -	$ -	$ (383,053)	$ 383,053	$ -	$ 316,612	$ 383,053	$ -
Wind Plant	$ 163,771	$ 163,771	$ -	$ -	$ (89,661)	$ 89,661	$ -	$ 74,110	$ 89,661	$ -
LM6000 Plant	$ 93,737	$ 93,737	$ -	$ -	$ (51,319)	$ 51,319	$ -	$ 42,418	$ 51,319	$ -
Gas Turbine Plant - Other	$ 68,141	$ 68,141	$ -	$ -	$ (37,306)	$ 37,306	$ -	$ 30,835	$ 37,306	$ -
Batteries	$ 160,767	$ 160,767	$ -	$ -	$ (88,017)	$ 88,017	$ -	$ 72,750	$ 88,017	$ -
Radial to Generation Transmission	$ 58,575	$ 58,575	$ -	$ -	$ (32,068)	$ 32,068	$ -	$ 26,506	$ 32,068	$ -
Total Generation Plant	$ 2,091,705	$ 2,091,705	$ -	$ -	$ (1,145,168)	$ 1,145,168	$ -	$ 946,537	$ 1,145,168	$ -
General Property Plant -generation-related	$ 144,056.3	$ 144,056	$ -	$ -	$ (78,868)	$ 78,868	$ -	$ 65,188	$ 78,868	$ -
Total Generation Plant in Service	$ 2,235,761	$ 2,235,761	$ -	$ -	$ (1,224,036)	$ 1,224,036	$ -	$ 1,011,726	$ 1,224,036	$ -

Rate Base Factors Applicable to Base Cost of Fuel Classification	**45.252%**	**54.748%**

Data Inputs

Category	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Annual
Plant Fuel Costs	$67,441,935	$54,358,722	$49,574,650	$30,087,598	$22,231,785	$23,382,648	$35,228,716	$35,916,700	$23,184,621	$25,673,066	$33,591,286	$44,785,354	$445,457,081
Maritime Link													
ML - NS Block	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$198,664,442
ML - Supp Block													
ML - Surplus													
Total	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$198,664,442
Non-Wind Purchases													
Purchased Power Regular bfr Biomass	$1,089,522	$1,308,985	$1,789,401	$1,774,269	$1,644,728	$1,527,824	$1,253,560	$1,142,692	$1,514,565	$1,430,960	$1,813,629	$2,167,026	$18,457,161
Purchased Power - Biomass	$1,933,751	$1,501,824	$1,568,024	$71,916	$1,476,419	$1,440,568	$1,932,636	$1,975,140	$1,562,773	$85,309	$1,604,921	$1,699,971	$16,853,252
Non-Wind Purchases	$3,023,273	$2,810,809	$3,357,425	$1,846,185	$3,121,147	$2,968,392	$3,186,196	$3,117,832	$3,077,338	$1,516,269	$3,418,550	$3,866,997	$35,310,413
Wind Purchases													
Purchased Power Wind - NRIS	$3,389,237	$3,589,681	$4,112,442	$3,528,178	$3,229,511	$2,482,409	$2,309,965	$2,149,334	$3,273,229	$4,362,000	$6,574,920	$8,509,661	$47,510,568
Purchased Power Wind - ERIS	$2,609,660	$3,258,459	$3,627,090	$2,521,417	$2,850,490	$2,534,080	$2,191,956	$1,916,096	$2,250,818	$2,157,931	$3,711,916	$3,788,118	$33,418,031
Purchased Power Wind	$ 5,998,896.96	$ 6,848,140.25	$ 7,739,532.09	$ 6,049,595.00	$ 6,080,000.73	$ 5,016,489.41	$ 4,501,921.10	$ 4,065,430.31	$ 5,524,047.11	$ 6,519,930.62	$ 10,286,835.84	$ 12,297,779.11	$80,928,599
COMFIT													
Wind Generation (NRIS)	$5,614,353	$5,845,565	$7,184,191	$6,103,011	$5,485,641	$4,534,886	$3,924,560	$3,524,955	$4,595,517	$3,778,557	$6,622,536	$6,783,993	$63,997,765
Wind Generation (ERIS)													
Biomass/ Biogas	$ 275,302.28	$272,644	$342,881	$266,456	$284,110	$307,286	$289,319	$290,681	$269,472	$260,632	$316,932	$273,585	$3,449,301
Other	$ 2,869.65	$1,439	$1,729	$1,630	$1,443	$1,296	$1,381	$1,744	$1,568	$1,518	$2,278	$1,843	$20,739
Total Comfit	$ 5,892,525	$ 6,119,648	$ 7,528,801	$ 6,371,096	$ 5,771,194	$ 4,843,468	$ 4,215,260	$ 3,817,380	$ 4,866,557	$ 4,040,707	$ 6,941,746	$ 7,059,421	$67,467,805
Imports	$ 4,757,627.35	$ 4,589,694.32	$ 3,462,923.76	$ 11,463,431.84	$ 11,169,882.87	$ 11,583,281.24	$ 8,099,729.47	$ 7,009,590.04	$ 10,846,749.33	$ 12,840,536.41	$ 6,018,108.42	$ 2,855,712.04	$94,697,267
Export Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
OM&G (Solid Fuel Handling) recovered in fuels													$0
Foreign Exchange (Fuel-related)													$0
ML - NS Block per Appliation	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$16,706,101	$200,473,214
ML - NS Block per NSEB Decision	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$13,250,000	$33,082,221	$13,250,000	$198,664,442
Adjustment	($3,456,101)	($3,456,101)	($3,456,101)	($3,456,101)	$16,376,120	($3,456,101)	($3,456,101)	($3,456,101)	($3,456,101)	($3,456,101)	$16,376,120	($3,456,101)	($1,808,772)
Total FAM related costs	**$ 99,292,393**	**$ 87,034,418**	**$ 84,132,033**	**$ 68,695,346**	**$ 81,292,765**	**$ 60,902,254**	**$ 68,218,774**	**$ 66,938,388**	**$ 60,541,283**	**$ 63,571,483**	**$ 92,782,383**	**$ 83,402,401**	**$ 916,803,922**
Total FAM related costs	**$ 100,364,257**	**$ 87,977,014**	**$ 84,913,332**	**$ 69,067,906**	**$ 81,456,232**	**$ 61,044,279**	**$ 68,481,823**	**$ 67,176,932**	**$ 60,749,312**	**$ 63,840,509**	**$ 93,338,748**	**$ 84,115,263**	**$ 922,525,607**
Purchased Biomass Generation	16,091,017	12,468,320	13,004,765	352,527	12,236,372	11,899,369	16,036,280	16,447,820	13,090,652	418,181	13,292,610	14,132,701	139,470,614
BLT Fuel Costs bfr BUTU													
GRLF	[redacted]												
1P - RTP													
ELIADC													
Shore Power	[redacted]												
EBS													
Export													
Total	$666,442	$572,516	$334,043	$672,296	$765,054	$981,238	$1,157,980	$1,506,607	$1,175,360	$872,849	$741,340	$827,467	$10,273,192
NRIS	**$3,389,237**	**$3,589,681**	**$4,112,442**	**$3,528,178**	**$3,229,511**	**$2,482,409**	**$2,309,965**	**$2,149,334**	**$3,273,229**	**$4,362,000**	**$6,574,920**	**$8,509,661**	**$47,510,568**
ERIS	**$2,609,660**	**$3,258,459**	**$3,627,090**	**$2,521,417**	**$2,850,490**	**$2,534,080**	**$2,191,956**	**$1,916,096**	**$2,250,818**	**$2,157,931**	**$3,711,916**	**$3,788,118**	**$33,418,031**
Total	**$5,998,897**	**$6,848,140**	**$7,739,532**	**$6,049,595**	**$6,080,001**	**$5,016,489**	**$4,501,921**	**$4,065,430**	**$5,524,047**	**$6,519,931**	**$10,286,836**	**$12,297,779**	**$80,928,599**

Usage Data

kWh Requirements

ATL Classes													
Domestic Total	707,116,004	662,646,274	625,765,329	481,109,226	389,926,477	315,832,492	344,330,438	345,113,243	297,672,902	353,637,738	468,685,690	652,943,045	5,644,778,858
Small General	43,075,431	40,044,871	39,161,684	30,230,565	27,720,465	25,609,499	28,480,010	27,980,457	24,810,312	26,296,289	31,350,205	37,550,416	382,310,202
General	244,403,273	222,662,284	231,108,747	183,668,663	171,134,295	175,321,259	191,978,244	189,967,402	172,653,292	184,720,285	205,040,721	220,852,532	2,393,510,995
Large General	31,382,222	29,891,458	30,891,848	29,105,540	29,221,607	30,362,399	36,118,000	34,951,453	33,036,649	31,616,065	30,196,319	29,813,722	376,587,283
Small Industrial	26,323,632	23,619,890	23,958,128	21,156,943	21,914,164	24,205,562	24,040,437	21,561,950	19,798,742	19,652,860	22,645,635	25,773,589	274,651,533
Medium Industrial	40,456,616	36,830,070	39,820,167	36,605,073	39,149,327	40,966,679	40,821,513	37,997,064	37,538,851	37,997,398	41,154,755	38,593,810	467,931,323
Large Industrial- FIRM	9,201,024	8,512,978	9,418,815	8,624,471	8,141,245	8,072,742	7,821,638	8,459,964	7,772,251	8,496,042	7,967,496	9,298,442	101,787,108
Large Industrial- INT	51,082,569	45,906,740	46,784,699	47,688,244	53,399,418	52,909,312	53,620,241	58,611,999	54,803,159	55,137,167	55,416,856	45,046,310	620,406,715
Large Industrial	60,283,593	54,419,718	56,203,514	56,312,715	61,540,663	60,982,054	61,441,880	67,071,964	62,575,410	63,633,209	63,384,353	54,344,751	722,193,823
PHP	54,993,729	48,380,250	74,923,076	71,657,003	71,917,020	65,921,139	77,532,680	71,777,511	77,257,186	83,278,469	74,585,898	57,772,243	829,996,205
Municipal	17,793,843	15,644,788	14,646,832	10,305,750	6,297,827	5,842,110	7,577,118	7,217,995	7,400,291	8,968,255	12,212,395	14,642,427	128,549,631
Unmetered	7,158,277	6,891,341	6,911,547	6,769,126	7,135,422	6,913,303	6,921,957	6,602,437	7,241,751	6,585,723	7,552,541	6,591,865	83,275,289
BTL													
BUTU	[redacted]												
GRLF													
1P - RTP													
ELIADC													
Shore Power	[redacted]												
EBS													
In-Province Total	**1,242,959,225**	**1,150,008,709**	**1,148,612,081**	**937,180,833**	**838,342,464**	**767,376,879**	**837,090,197**	**833,404,968**	**759,112,853**	**830,121,301**	**967,691,718**	**1,151,165,358**	**11,463,066,585**

kWh Sales

ATL Classes													
Domestic Total	650,516,346	609,861,973	575,443,919	444,691,089	361,130,872	292,676,815	319,746,011	321,629,685	276,087,911	327,490,330	431,585,156	602,916,858	5,213,776,964
Small General	39,646,802	36,872,846	36,030,048	27,955,066	25,684,851	23,742,468	26,458,063	26,087,271	23,021,385	24,362,914	28,882,437	34,689,563	353,433,715
General	225,607,551	205,621,429	213,252,365	170,313,244	158,994,964	162,974,879	178,813,708	177,554,075	160,628,518	171,601,292	189,446,952	204,597,422	2,219,406,397
Large General	29,781,581	28,374,439	29,308,647	27,704,040	27,849,857	28,947,670	34,480,364	33,443,094	31,514,673	30,130,059	28,673,711	28,360,142	358,568,276
Small Industrial	24,341,933	21,850,356	22,146,064	19,651,121	20,392,694	22,537,179	22,426,996	20,183,083	18,449,134	18,286,726	20,959,754	23,916,770	255,141,808
Medium Industrial	37,761,228	34,388,307	37,154,644	34,300,556	36,745,594	38,469,740	38,399,377	35,849,667	35,276,258	35,661,523	38,443,583	36,134,139	438,584,616
Large Industrial- FIRM	23,791,612	21,471,689	20,513,154	16,238,756	12,721,887	12,078,786	13,785,587	13,174,415	13,899,341	14,801,813	18,773,938	20,277,413	201,528,392
Large Industrial- INT	34,302,075	30,981,126	33,638,706	38,144,371	46,763,762	46,882,227	45,675,545	51,840,880	46,625,934	46,703,815	42,334,500	32,181,517	496,074,459
Large Industrial	58,093,687	52,452,815	54,151,860	54,383,127	59,485,649	58,961,013	59,461,132	65,015,295	60,525,276	61,505,628	61,108,439	52,458,931	697,602,851
PHP	53,616,000	47,174,400	73,036,800	69,964,800	70,262,400	64,416,000	75,811,200	70,262,400	75,513,600	81,360,000	72,739,200	56,390,400	810,547,200
Municipal	17,205,665	15,128,677	14,156,784	9,981,453	6,112,815	5,671,771	7,357,285	7,020,739	7,182,116	8,702,481	11,818,578	14,190,027	124,528,392
Unmetered	6,585,947	6,343,012	6,356,370	6,257,304	6,609,072	6,407,015	6,428,302	6,153,676	6,717,225	6,099,332	6,955,360	6,087,386	77,000,000
ATL Classes	**1,143,156,740**	**1,058,068,253**	**1,061,037,502**	**865,201,801**	**773,268,766**	**704,804,549**	**769,382,437**	**763,198,984**	**694,916,095**	**765,200,285**	**890,613,170**	**1,059,741,637**	**10,548,590,219**
BTL Classes													
BUTU	[redacted]												
GRLF													
1P - RTP													
ELIADC													
Shore Power	[redacted]												
EBS													
Export kWh Sales													-
Export kWh Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Export kWh Req.	-	-	-	-	-	-	-	-	-	-	-	-	-
In Province Losses	90,116,924	83,221,868	82,505,364	61,997,742	53,015,109	47,550,956	50,312,801	47,601,079	45,567,154	51,551,247	66,494,873	79,470,194	759,405,311
NSR	**1,242,959,225**	**1,150,008,709**	**1,148,612,081**	**937,180,833**	**838,342,464**	**767,376,879**	**837,090,197**	**833,404,968**	**759,112,853**	**830,121,301**	**967,691,718**	**1,151,165,358**	**11,463,066,585**

Winter kW Peaks	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**3CP**	**Annual Peak**
ATL Classes														
Domestic Total	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,838	1,501,844
Small General	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,264	76,999
General	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116	432,607
Large General	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482	47,132
Small Industrial	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550	41,444
Medium Industrial	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,818	62,638
Large Industrial	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525	82,192
PHP	67,790	67,612	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	67,825	203,227	67,790
Municipal	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,931	31,866
Unmetered	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,520	12,443
BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647	7,549
Total	**2,364,503**	**2,297,664**	**2,012,612**	**1,700,181**	**1,446,305**	**1,326,700**	**1,393,041**	**1,402,521**	**1,341,452**	**1,489,142**	**1,866,268**	**2,137,749**	**6,799,917**	**2,364,503**
Total bfr BUTU	39,415													
BTL Classes														

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

GRLF	[redacted]													
1P - RTP														
ELIADC														
Shore Power														
EBS														
Total	**48,967**	**56,214**	**55,044**	**43,191**	**38,004**	**49,486**	**40,310**	**41,744**	**41,957**	**46,470**	**46,776**	**50,842**	**156,023**	**48,967**
NSR Peak:	**2,413,470**	**2,353,879**	**2,067,656**	**1,743,372**	**1,484,308**	**1,376,186**	**1,433,351**	**1,444,266**	**1,383,409**	**1,535,612**	**1,913,044**	**2,188,591**	**6,955,940**	**2,413,470**
Marginal Cost	$85.35	$86.54	$77.98	$55.52	$47.54	$44.50	$56.70	$55.39	$45.24	$45.99	$65.74	$69.88	$61.37	
Incremental Cost	$1,071,864	$942,596	$781,300	$372,560	$163,466	$142,025	$263,048	$238,545	$208,029	$269,026	$556,364	$712,862	$5,721,685	
OATT LOAD														
Energy Requirement	12,558,155	10,891,419	10,019,435	6,710,678	3,438,711	3,191,215	4,639,419	4,306,371	4,597,928	5,849,807	8,462,771	10,201,188	84,867,098	

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

Base Cost of Fuel Cost of Service Allocation of Fuel Expenses among Rate Classes

FOR THE YEAR ENDING DECEMBER 31, 2027

Line #	COLUMN	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
1			Cost Allocation Factors											Fuel-related Costs from COS																			Fuel Costs used for FAM purposes				FAM Cost Classification						VARIANCE FROM CA IR-001		
2			3 CP Demands		Energy Requirement									Maritime Link			Purchased Power other than Biomass and Wind			Purchased Power - Wind																	Cost Amount			Unit Cost (cents per kWh)					
3																																												
4														Basic and Supplemental Blocks						ERIS			NRIS																						
5																																												
6																																												
7																																												
8																																												
9																																												
10																																												
11																																												
12																																												
13																																												
14	Rate Class	R/C Ratios	KW Demand	Relative Shares of Embedded Cost Classes	KWh Energy	Relative Shares of Embedded Cost Classes	kWhs Sales	Fuel Costs before Purchased Power	Imports (allocated on monthly energy requirements)	(allocated on monthly energy	(allocated on annual energy	Demand-related	Total	Fixed Energy-related	Fixed Demand-related	Total	Fixed Energy-related	Fixed Demand-related	Total	Energy-related	Demand-related	Total	Energy-related	Demand-related	Total	Total	Total Fuel-related costs before BUTU Capacity Credit, Export Revenues, OM&G, and Foreign Exchange	BUTU Capacity Credit (Allocated demand-related Costs less BUTU payments)	Export Revenues	OM&G costs recovered in fuels	Foreign Exchange	Total Fuel-related costs	Adjusted for R/C ratio and Unidirectional	Relative Shares	Adjusted for R/C ratio and Balanced	cents per kWh	Demand-related	Energy-related	Total	Demand-related	Energy-related	Total	Total Fuel-related costs (CA IR-001)	Variance	% Var
15	FAM Rate Classes (ATL)																																												
16	Residential	97.10%	4,351,189	64.167%	5,601,351,669	52.41%	5,174,285,808	$167,599,723	$45,268,087	$4,581,139	$3,158,609	$1,740,388	$11,481,495	$31,295,170	$62,511,340	$115,806,752	$7,244,859	$8,577,202	$15,824,057	$1,621,827	$547,029	$2,168,856	$1,809,460	$2,815,885	$4,625,345	$10,133,885	$19,249,413	$48,782,748	$56,541,384	$105,327,132	$124,576,545	$480,569,611	$253,020	$0	$0	$480,822,631	$447,356,822	59.7%	$401,012,048	8.9870	$141,959,220	$338,863,411	$480,822,631	2.744	6.549	9.293	$481,505,910	$683,179	-0.1%
17	Small General	104.52%	230,332	3.397%	385,454,032	3.61%	356,341,152	$67,338,968	$20,067,235	$3,978,117	$1,395,915	$1,027,595	$6,401,628	$3,344,637	$17,171,719	$40,421,193	$3,194,637	$2,356,412	$5,551,049	$1,809,460	$3,830,025	$6,648,490	$12,828,700	$13,334,144	$26,360,895	$53,009,104	$6,150,170	$20,737,363	$7,963	$0	$0	$0	$27,318,326	$28,605,985	3.3%	$28,462,466	7.971	$4,467,594	$22,850,733	$27,318,326	1.251	6.400	7.651	$27,407,990	$89,664	-0.3%
18	General Demand	104.71%	1,195,401	17.629%	2,335,071,503	21.85%	2,165,415,899	$30,469,765	$5,367,995	$324,721	$534,185	$107,744	$676,520	$3,443,605	$1,967,292	$5,810,893	$585,089	$369,933	$955,022	$455,393	$325,237	$780,611	$3,420,864	$1,779,475	$5,199,559	$6,916,170	$27,310,363	$7,963	$0	$0	$0	$27,318,326	$28,605,985	3.3%	$28,462,466	7.971	$4,467,594	$22,850,733	$27,318,326	1.251	6.400	7.651	$27,407,990	$89,664	-0.3%
19	Small Industrial	104.71%	123,244	1.847%	273,901,737	2.56%	254,467,664	$7,705,729	$2,384,829	$239,631	$165,103	$107,663	$508,398	$2,820,707	$1,799,324	$4,620,031	$283,242	$246,886	$530,128	$443,488	$297,450	$740,939	$4,485,195	$1,627,542	$4,107,555	$4,858,436	$20,797,614	$7,283	$0	$0	$0	$20,804,897	$21,785,543	2.5%	$21,676,243	8.516	$4,236,148	$16,718,749	$20,804,897	1.606	6.570	8.176	$20,793,526	$11,371	0.1%
20	Medium Industrial	104.71%	144,442	2.130%	442,241,388	4.14%	414,535,688	$12,371,041	$3,922,199	$379,161	$269,648	$124,166	$773,270	$4,565,584	$2,075,130	$6,640,714	$469,126	$284,729	$753,855	$197,445	$141,044	$338,489	$5,042,295	$1,827,018	$5,919,253	$6,999,718	$31,620,814	$8,599	$0	$0	$0	$31,629,213	$33,120,066	3.8%	$32,953,900	7.950	$4,712,467	$26,916,726	$31,629,213	1.137	6.494	7.630	$31,648,715	$19,502	-0.1%
21	Large Industrial	104.71%	241,492	3.620%	719,039,371	6.73%	694,581,928	$19,975,851	$6,468,281	$638,421	$444,646	$214,031	$1,274,097	$7,399,944	$3,526,856	$10,926,801	$1,030,289	$483,921	$1,514,210	$1,199,081	$583,032	$1,782,113	$6,581,289	$3,190,147	$9,771,437	$11,553,550	$51,712,791	$14,275	$0	$0	$0	$51,727,066	$54,365,239	6.2%	$53,693,486	7.759	$8,009,263	$43,717,803	$51,727,066	1.153	6.294	7.447	$51,888,379	$161,313	-0.3%
22	PHP	104.71%	203,269	2.938%	311,353,251	2.91%	304,282,817	$7,737,567	$3,192,402	$281,342	$318,137	$174,735	$674,215	$5,416,038	$2,920,260	$8,337,191	$595,455	$400,690	$996,181	$558,137	$482,755	$1,040,941	$3,047,646	$2,641,463	$5,689,109	$6,730,050	$25,577,403	$11,820	$0	$0	$0	$25,589,223	$26,795,380	3.1%	$26,660,945	8.762	$6,611,723	$18,957,500	$25,589,223	2.179	6.230	8.410	$25,855,947	$266,724	-1.0%
23	Municipal	104.71%	91,701	1.382%	129,551,972	1.21%	125,502,351	$3,938,155	$1,038,264	$105,018	$72,589	$80,548	$258,196	$1,193,194	$1,346,159	$2,539,353	$182,329	$184,707	$367,036	$289,492	$222,536	$423,968	$1,098,496	$1,217,641	$2,316,079	$2,740,046	$10,861,049	$5,449	$0	$0	$0	$10,866,498	$11,376,694	1.3%	$11,321,606	9.021	$3,057,040	$7,809,458	$10,866,498	2.436	6.223	8.658	$10,898,229	$31,731	-0.3%
24	Unmetered	100.00%	33,357	0.473%	83,268,011	0.78%	77,200,000	$2,263,730	$237,853	$24,215	$16,807	$22,631	$63,653	$247,275	$464,862	$1,116,317	$149,299	$63,768	$182,067	$35,668	$26,842	$62,510	$282,943	$220,485	$503,428	$1,396,848	$4,107,210	$1,931	$0	$0	$0	$4,109,141	$4,302,141	0.5%	$4,278,455	7.894	$2,053,022	$2,053,469	$4,106,491	1.331	6.563	7.934	$4,175,418	$68,927	0.5%
25	Total	100.00%	6,758,364	99.666%	10,656,168,727	99.71%	9,923,466,195	$310,869,795	$89,676,994	$8,901,118	$6,243,744	$5,809,653	$30,956,515	$104,395,084	$97,094,008	$301,489,092	$14,323,778	$13,322,302	$27,646,080	$17,260,394	$16,050,821	$33,418,031	$94,443,856	$87,824,445	$182,851,708	$215,573,516	$866,217,993	$392,997	$0	$0	$0	$866,610,990	$870,780,785	100.0%	$866,610,990	8.733	$220,494,227	$646,116,764	$866,610,990	2.222	6.511	8.733	$868,338,152	$1,727,162	-0.2%
26																																					25.4%	74.6%							
27																																												
28	Purchased Power Allocation Factors.									42.5%	29.8%	27.726%	100.0%	51.8%	48.2%	100.0%	51.8%	48.2%	100.0%	51.8%	48.2%	100.0%	51.8%	48.2%	100.0%																					
29																																												
30	Non-FAM Rate Classes																																											
31	BUTU	100.00%																																										
32	GRLF	100.00%																																										
33	LF - RTP	100.00%																																										
34	PHP	100.00%																																										
35	Shore Power																																											
36	FBC																																											
37	Total-Below-the-line		240,665	0.3%	718,271,443	0.3%	702,773,677	$55,224,498	$295,503	$28,931	$20,314	$19,448	$68,693	$3,656,616	$329,358	$661,974	$46,494	$44,642	$91,136	$13,030	$53,786	$106,816	$289,111	$294,296	$583,407	$691,223	$57,032,057	-$392,997	$0	$0	$0	$56,639,060														
38																																												
39	**In Province Total**		6,999,029	100.0%	11,374,442,170	100.0%	10,624,239,872	$366,094,293	$89,972,498	$8,930,099	$6,264,057	$5,829,121	$21,025,878	$104,731,700	$97,419,366	$302,151,066	$14,370,272	$13,366,944	$27,737,217	$17,313,424	$16,104,607	$33,524,847	$94,732,967	$88,118,742	$183,435,116	$216,268,738	$923,250,690	$0	$0	$0	$0	$923,250,690			$923,250,690	8.690	$220,838,780	$702,411,910	$923,250,690	2.079	6.611	8.690	$924,979,982	-$1,729,291	-0.2%
40																																												
41	Exports	100.00%	-		-		-																																					
42																																												
43	Grand Total		6,999,029		11,374,442,170		10,624,239,872	$366,094,293	$89,972,498	$8,930,099	$6,264,057	$5,829,121	$21,025,878	$104,731,700	$97,419,366	$302,151,066	$14,370,272	$13,366,944	$27,737,217	$17,313,424	$16,104,607	$33,418,031	$94,732,967	$88,118,742	$182,851,708	$216,268,738	$923,250,690	$0	$0	$0	$0	$923,250,690			$923,250,690	8.690	$220,838,780	$702,411,910	$923,250,690	2.079	6.611	8.690	$924,979,982	-$1,729,291	-0.2%

Monthly Fuel Cost Allocation

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
Purchased Power													
Imports	$4,745,529	$6,120,982	$4,325,089	$9,790,100	$6,316,986	$7,064,377	$9,857,844	$8,238,549	$7,755,359	$10,275,341	$7,707,758	$7,774,583	**$89,972,498**
Biomass													
IPP	$2,017,708	$1,566,665	$1,635,557	$71,916	$1,488,347	$1,501,997	$2,015,967	$2,112,601	$1,631,723	$85,309	$1,675,174	$1,773,613	**$17,576,577**
Comfit	$275,302	$272,644	$342,881	$266,456	$284,110	$307,286	$289,319	$290,681	$269,472	$260,632	$316,932	$273,585	**$3,449,301**
Total	**$2,293,010**	**$1,839,309**	**$1,978,438**	**$338,372**	**$1,772,457**	**$1,809,283**	**$2,305,286**	**$2,403,282**	**$1,901,195**	**$345,941**	**$1,992,106**	**$2,047,198**	**$21,025,878**
Maritime Link													
ML - NS Block (GWh)	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$202,151,066
ML - Supp Block (GWh)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$13,608,333**	**$13,608,333**	**$13,608,333**	**$13,608,333**	**$33,033,866**	**$13,608,333**	**$13,608,333**	**$13,608,333**	**$13,608,333**	**$13,608,333**	**$33,033,866**	**$13,608,333**	**$202,151,066**
Regular other than biomass and wind													
IPP	$1,912,288	$2,286,050	$2,869,763	$2,877,723	$2,707,206	$2,536,520	$2,107,445	$1,929,300	$2,181,948	$1,876,929	$2,048,752	$2,382,554	**$27,716,478**
Comfit	$2,870	$1,439	$1,729	$1,630	$1,443	$1,296	$1,381	$1,744	$1,568	$1,518	$2,278	$1,843	**$20,739**
Total	**$1,915,158**	**$2,287,489**	**$2,871,492**	**$2,879,353**	**$2,708,649**	**$2,537,816**	**$2,108,826**	**$1,931,044**	**$2,183,516**	**$1,878,447**	**$2,051,030**	**$2,384,397**	**$27,737,217**
Wind NRIS													
IPP	$10,554,584	$11,025,307	$12,646,368	$11,336,003	$9,731,713	$8,062,396	$7,371,600	$7,047,619	$8,572,620	$8,632,744	$11,831,470	$12,041,520	**$118,853,943**
Comfit	$5,614,353	$5,845,565	$7,184,191	$6,103,011	$5,485,641	$4,534,886	$3,924,560	$3,524,955	$4,595,517	$3,778,557	$6,622,536	$6,783,993	**$63,997,765**
Total	**$16,168,937**	**$16,870,872**	**$19,830,559**	**$17,439,014**	**$15,217,354**	**$12,597,282**	**$11,296,159**	**$10,572,574**	**$13,168,138**	**$12,411,302**	**$18,454,006**	**$18,825,513**	**$182,851,708**
Wind ERIS													
IPP	$2,609,660	$3,258,459	$3,627,090	$2,521,417	$2,850,490	$2,534,080	$2,191,956	$1,916,096	$2,250,818	$2,157,931	$3,711,916	$3,788,118	**$33,418,031**
Comfit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$2,609,660**	**$3,258,459**	**$3,627,090**	**$2,521,417**	**$2,850,490**	**$2,534,080**	**$2,191,956**	**$1,916,096**	**$2,250,818**	**$2,157,931**	**$3,711,916**	**$3,788,118**	**$33,418,031**
Grand Total	**$41,340,627**	**$43,985,444**	**$46,241,001**	**$46,576,589**	**$61,899,803**	**$40,151,171**	**$41,368,405**	**$38,669,878**	**$40,867,359**	**$40,677,295**	**$66,950,683**	**$48,428,142**	**$557,156,397**
Plant Fuel Costs													
Plant Fuel Costs	$57,665,346	$47,414,297	$37,738,955	$19,947,552	$17,809,534	$19,048,134	$26,258,615	$29,457,627	$17,973,072	$21,352,621	$29,524,181	$41,904,360	**$366,094,293**
BTL Class Fuel-related costs													
GRLF	[redacted]												
1P - RTP													
PHP	$3,979,629	$3,736,003	$4,015,761	$3,736,955	$3,359,461	$2,879,821	$2,514,570	$2,399,998	$2,907,972	$3,424,494	$3,880,102	$3,979,638	**$40,814,403**
Shore Power	[redacted]												
Total	$4,872,867	$4,525,474	$4,474,415	$4,646,192	$4,401,021	$4,174,893	$4,042,371	$4,377,111	$4,461,152	$4,537,700	$4,796,904	$5,059,546	**$54,369,645**

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
ATL-related Fuel costs (net of BTL without BUTU)	$52,792,479	$42,888,823	$33,264,540	$15,301,360	$13,408,513	$14,873,241	$22,216,244	$25,080,517	$13,511,920	$16,814,922	$24,727,276	$36,844,814	**$311,724,648**
Fuel costs before PP													
Domestic	$31,648,650	$26,072,293	$19,116,568	$8,383,302	$6,677,255	$6,560,766	$9,702,698	$11,071,519	$5,710,044	$7,700,970	$12,805,373	$22,150,285	$167,599,722
Small General	$1,956,200	$1,598,492	$1,214,453	$535,097	$482,893	$541,954	$816,882	$913,454	$484,688	$582,601	$870,153	$1,292,601	$11,289,468
General	$10,755,943	$8,611,485	$6,940,191	$3,144,350	$2,881,263	$3,586,577	$5,326,867	$5,999,809	$3,261,443	$3,958,183	$5,508,865	$7,363,994	$67,338,968
Large General	$1,405,698	$1,177,447	$945,452	$509,020	$503,334	$635,650	$1,025,073	$1,128,722	$637,918	$691,696	$827,123	$1,012,632	$10,499,765
Small Industrial	$1,181,052	$931,836	$734,438	$370,568	$378,059	$507,604	$683,603	$697,508	$382,883	$430,563	$621,104	$876,512	$7,795,729
Medium Industrial	$1,719,954	$1,377,309	$1,156,752	$607,763	$640,046	$813,963	$1,099,816	$1,164,950	$688,088	$789,012	$1,069,513	$1,243,875	$12,371,041
Large Industrial	$2,699,038	$2,142,451	$1,719,153	$984,230	$1,059,433	$1,276,156	$1,743,948	$2,166,735	$1,208,695	$1,392,715	$1,736,803	$1,846,494	$19,975,851
PHP	$200,714	$0	$735,152	$426,171	$507,389	$618,533	$1,302,081	$1,342,978	$783,448	$875,705	$696,319	$248,876	$7,737,367
Municipal	$806,016	$623,171	$453,451	$182,432	$110,008	$124,058	$217,968	$236,279	$144,788	$198,675	$338,381	$502,927	$3,938,155
Unmetered													
BUTU													
Total	**$52,792,479**	**$42,888,823**	**$33,264,540**	**$15,301,360**	**$13,408,513**	**$14,873,241**	**$22,216,244**	**$25,080,517**	**$13,511,920**	**$16,814,922**	**$24,727,276**	**$36,844,814**	**$311,724,648**
Exports													
Domestic	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Small General	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Large General	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Small Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Medium Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Large Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PHP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Municipal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Unmetered													
BUTU													
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Imports													
Domestic	$2,844,905	$3,720,970	$2,485,555	$5,363,795	$3,145,772	$3,116,182	$4,305,304	$3,636,817	$3,277,361	$4,705,945	$3,991,573	$4,673,907	$45,268,087
Small General	$175,843	$228,133	$157,904	$342,365	$227,499	$257,413	$362,469	$300,055	$278,194	$356,019	$271,236	$272,750	$3,229,880
General	$966,854	$1,229,009	$902,371	$2,011,815	$1,357,414	$1,703,524	$2,363,650	$1,970,841	$1,871,952	$2,418,785	$1,717,173	$1,553,868	$20,067,255
Large General	$126,359	$168,042	$122,929	$325,680	$237,129	$301,916	$454,848	$370,767	$366,142	$422,685	$257,823	$213,674	$3,367,995
Small Industrial	$106,165	$132,989	$95,492	$237,097	$178,110	$241,098	$303,330	$229,120	$219,761	$263,110	$193,605	$184,952	$2,384,829
Medium Industrial	$154,607	$196,566	$150,402	$388,858	$301,537	$386,610	$488,013	$382,668	$394,938	$482,153	$333,379	$262,469	$3,922,199
Large Industrial	$242,617	$305,765	$223,526	$629,729	$499,118	$606,139	$773,829	$711,738	$693,748	$851,067	$541,380	$389,627	$6,468,281
PHP	$18,042	$0	$95,585	$272,672	$239,040	$293,786	$577,763	$441,147	$449,671	$535,130	$217,050	$52,515	$3,192,401
Municipal	$72,453	$88,937	$58,958	$116,724	$51,827	$58,924	$96,717	$77,614	$83,103	$121,407	$105,477	$106,122	$1,038,264
Unmetered													
BUTU													
Total	$4,745,529	$6,120,982	$4,325,089	$9,790,100	$6,316,986	$7,064,377	$9,857,844	$8,238,549	$7,755,359	$10,275,341	$7,707,758	$7,774,583	$89,972,498
Purchased Biomass Generation	16,091,017	12,468,320	13,004,765	352,527	11,818,708	11,899,369	16,036,280	16,865,484	13,090,652	418,181	13,303,650	14,132,701	139,481,654
Relative Share	11.5%	8.9%	9.3%	0.3%	8.5%	8.5%	11.5%	12.1%	9.4%	0.3%	9.5%	10.1%	100.0%
Bio-fuel Apportioned	$1,030,203	$798,265	$832,610	$22,570	$756,675	$761,839	$1,026,698	$1,079,787	$838,109	$26,773	$851,746	$904,825	$8,930,099
Domestic	$617,598	$485,269	$478,487	$12,366	$376,814	$336,056	$448,399	$476,660	$354,179	$12,262	$441,089	$543,960	$4,583,138
Small General	$38,174	$29,752	$30,398	$789	$27,251	$27,760	$37,751	$39,327	$30,064	$928	$29,973	$31,743	$323,909
General	$209,894	$160,281	$173,713	$4,638	$162,597	$183,712	$246,175	$258,309	$202,299	$6,302	$189,756	$180,843	$1,978,517
Large General	$27,431	$21,915	$23,665	$751	$28,404	$32,559	$47,373	$48,595	$39,568	$1,101	$28,491	$24,868	$324,721
Small Industrial	$23,047	$17,344	$18,383	$547	$21,335	$26,001	$31,592	$30,030	$23,749	$686	$21,394	$21,525	$235,632
Medium Industrial	$33,564	$25,635	$28,953	$896	$36,119	$41,693	$50,827	$50,154	$42,680	$1,256	$36,840	$30,547	$379,165
Large Industrial	$52,670	$39,876	$43,030	$1,452	$59,786	$65,367	$80,595	$93,284	$74,972	$2,218	$59,825	$45,346	$618,421
PHP	$3,917	$0	$18,401	$629	$28,633	$31,683	$60,174	$57,819	$48,595	$1,394	$23,985	$6,112	$281,342
Municipal	$15,729	$11,599	$11,350	$269	$6,208	$6,354	$10,073	$10,172	$8,981	$316	$11,656	$12,351	$105,058
Unmetered													
BUTU													
Total	**$1,030,203**	**$798,265**	**$832,610**	**$22,570**	**$756,675**	**$761,839**	**$1,026,698**	**$1,079,787**	**$838,109**	**$26,773**	**$851,746**	**$904,825**	**$8,930,099**

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
Domestic	$35,111,152	$30,278,531	$22,080,610	$13,759,463	$10,199,841	$10,013,004	$14,456,401	$15,184,996	$9,341,584	$12,419,177	$17,238,035	$27,368,153	$217,450,947
Small General	$2,170,217	$1,856,377	$1,402,755	$878,251	$737,643	$827,127	$1,217,102	$1,252,836	$792,946	$939,547	$1,171,362	$1,597,095	$14,843,258
General	$11,932,691	$10,000,775	$8,016,274	$5,160,803	$4,401,273	$5,473,813	$7,936,692	$8,228,958	$5,335,694	$6,383,270	$7,415,794	$9,098,704	$89,384,740
Large General	$1,559,488	$1,367,404	$1,092,045	$835,451	$768,867	$970,126	$1,527,294	$1,548,084	$1,043,628	$1,115,481	$1,113,437	$1,251,174	$14,192,480
Small Industrial	$1,310,265	$1,082,168	$848,314	$608,212	$577,503	$774,702	$1,018,524	$956,658	$626,394	$694,358	$836,103	$1,082,989	$10,416,189
Medium Industrial	$1,908,125	$1,599,511	$1,336,107	$997,517	$977,702	$1,242,265	$1,638,656	$1,597,772	$1,125,706	$1,272,421	$1,439,732	$1,536,891	$16,672,405
Large Industrial	$2,994,325	$2,488,092	$1,985,709	$1,615,410	$1,618,337	$1,947,662	$2,598,372	$2,971,757	$1,977,415	$2,245,999	$2,338,009	$2,281,466	$27,062,553
PHP	$222,673	$0	$849,138	$699,472	$775,062	$944,001	$1,940,018	$1,841,944	$1,281,714	$1,412,229	$937,354	$307,503	$11,211,110
Municipal	$894,198	$723,707	$523,759	$299,425	$168,043	$189,336	$324,759	$324,065	$236,872	$320,399	$455,513	$621,400	$5,081,477
Unmetered													
BUTU													
Total	**$58,568,211**	**$49,808,070**	**$38,422,240**	**$25,114,030**	**$20,482,174**	**$22,699,456**	**$33,100,786**	**$34,398,853**	**$22,105,387**	**$27,117,036**	**$33,286,781**	**$45,524,222**	**$410,627,245**
Domestic	5.42	4.99	3.86	3.12	2.85	3.46	4.57	4.77	3.42	3.83	4.02	4.56	4.20
Small General	5.42	4.99	3.86	3.12	2.85	3.46	4.57	4.77	3.42	3.82	4.02	4.56	4.17
General	5.41	4.97	3.85	3.11	2.84	3.45	4.56	4.76	3.41	3.81	4.01	4.55	4.13
Large General	5.26	4.84	3.74	3.03	2.77	3.37	4.45	4.65	3.33	3.72	3.90	4.43	3.97
Small Industrial	5.40	4.97	3.84	3.10	2.84	3.45	4.55	4.75	3.40	3.81	4.00	4.54	4.09
Medium Industrial	5.35	4.92	3.80	3.08	2.82	3.42	4.52	4.72	3.38	3.77	3.96	4.50	4.02
Large Industrial	5.18	4.77	3.68	2.98	2.73	3.32	4.39	4.59	3.28	3.67	3.84	4.37	3.90
PHP	5.12	#DIV/0!	3.64	2.95	2.70	3.28	4.34	4.54	3.24	3.63	3.80	4.32	3.68
Municipal	5.16	4.75	3.67	2.98	2.72	3.31	4.37	4.57	3.27	3.65	3.83	4.35	4.05
Unmetered													
BUTU													
Total	**5.40**	**4.97**	**3.84**	**3.10**	**2.84**	**3.45**	**4.55**	**4.76**	**3.40**	**3.80**	**3.99**	**4.55**	**4.14**
Maritime Link	$7,050,291	$7,050,291	$7,050,291	$7,050,291	$17,114,394	$7,050,291	$7,050,291	$7,050,291	$7,050,291	$7,050,291	$17,114,394	$7,050,291	$104,731,700
Energy													
Domestic	$4,285,901	$4,051,683	$3,862,710	$3,510,948	$7,549,365	$3,079,136	$3,112,274	$2,979,404	$3,228,923	$3,651,094	$10,288,794	$3,695,137	$53,295,370
Small General	$262,769	$257,399	$246,552	$253,909	$623,617	$259,236	$256,778	$252,902	$244,277	$248,100	$600,412	$254,252	$3,760,204
General	$1,415,601	$1,470,947	$1,448,798	$1,514,988	$4,127,015	$1,690,473	$1,686,584	$1,701,766	$1,659,618	$1,570,699	$3,420,571	$1,540,415	$23,247,475
Large General	$193,555	$200,385	$234,537	$264,656	$731,432	$325,305	$317,291	$332,855	$290,019	$235,831	$470,367	$247,367	$3,843,601
Small Industrial	$153,180	$155,661	$170,744	$198,786	$584,091	$216,940	$196,074	$199,782	$180,530	$177,090	$407,139	$180,689	$2,820,707
Medium Industrial	$226,409	$245,169	$280,034	$336,541	$936,613	$349,025	$327,475	$359,032	$330,823	$304,942	$577,779	$291,741	$4,565,584
Large Industrial	$352,187	$364,368	$453,496	$557,057	$1,468,452	$553,439	$609,083	$630,677	$583,948	$495,201	$857,695	$474,341	$7,399,944
PHP	$0	$155,813	$196,364	$266,789	$711,736	$413,214	$377,520	$408,790	$367,172	$198,536	$115,603	$205,396	$3,416,930
Municipal	$102,440	$96,107	$84,058	$57,843	$142,751	$69,172	$66,420	$75,548	$83,302	$96,480	$233,609	$85,464	$1,193,194
Unmetered	$44,809	$45,024	$54,775	$64,899	$167,262	$62,628	$60,199	$73,271	$60,659	$59,218	$104,401	$54,931	$852,075
BUTU	$13,439	$7,736	$18,222	$23,876	$72,060	$31,721	$40,595	$36,264	$21,019	$13,102	$38,023	$20,559	$336,616
Total	**$7,050,291**	**$7,050,291**	**$7,050,291**	**$7,050,291**	**$17,114,394**	**$7,050,291**	**$7,050,291**	**$7,050,291**	**$7,050,291**	**$7,050,291**	**$17,114,394**	**$7,050,291**	**$104,731,700**
BIOMASS	$654,243.31	$539,350.66	$593,637.56	$163,612.69	$526,263.03	$542,666.69	$662,418.59	$685,684.74	$550,770.49	$165,356.29	$590,805.11	$591,848.15	$6,266,657
Energy													
Domestic	$397,717	$309,956	$325,242	$81,477	$232,141	$237,004	$292,417	$289,766	$252,244	$85,632	$355,179	$310,194	$3,168,969
Small General	$24,384	$19,691	$20,760	$5,892	$19,176	$19,954	$24,126	$24,596	$19,083	$5,819	$20,727	$21,344	$225,552
General	$131,363	$112,528	$121,989	$35,158	$126,905	$130,117	$158,465	$165,507	$129,650	$36,839	$118,081	$129,313	$1,395,915
Large General	$17,961	$15,330	$19,748	$6,142	$22,491	$25,039	$29,811	$32,372	$22,656	$5,531	$16,238	$20,766	$234,085
Small Industrial	$14,215	$11,908	$14,377	$4,613	$17,961	$16,698	$18,422	$19,430	$14,103	$4,153	$14,055	$15,168	$165,103
Medium Industrial	$21,010	$18,756	$23,579	$7,810	$28,801	$26,865	$30,768	$34,918	$25,844	$7,152	$19,945	$24,491	$269,938
Large Industrial	$32,682	$27,874	$38,185	$12,927	$45,154	$42,599	$57,227	$61,337	$45,618	$11,614	$29,608	$39,819	$444,646
PHP	$0	$11,920	$16,534	$6,191	$21,886	$31,805	$35,470	$39,757	$28,684	$4,656	$3,991	$17,242	$218,137
Municipal	$9,506	$7,352	$7,078	$1,342	$4,390	$5,324	$6,241	$7,348	$6,508	$2,263	$8,064	$7,174	$72,589
Unmetered	$4,158	$3,444	$4,612	$1,506	$5,143	$4,821	$5,656	$7,126	$4,739	$1,389	$3,604	$4,611	$50,809
BUTU	$1,247	$592	$1,534	$554	$2,216	$2,442	$3,814	$3,527	$1,642	$307	$1,313	$1,726	$20,914
Total	**$654,243**	**$539,351**	**$593,638**	**$163,613**	**$526,263**	**$542,667**	**$662,419**	**$685,685**	**$550,770**	**$165,356**	**$590,805**	**$591,848**	**$6,266,657**
Regular other than biomass and win	$992,216.96	$1,185,116.93	$1,487,680.83	$1,491,753.30	$1,403,314.09	$1,314,807.56	$1,092,554.10	$1,000,447.38	$1,131,249.49	$973,197.59	$1,062,610.60	$1,235,323.41	$14,370,272
Energy													
Domestic	$603,173	$681,067	$815,070	$742,873	$619,019	$574,228	$482,296	$422,782	$518,095	$503,984	$638,818	$647,447	$7,248,850
Small General	$36,981	$43,267	$52,025	$53,724	$51,134	$48,345	$39,792	$35,887	$39,195	$34,247	$37,279	$44,549	$516,425
General	$199,224	$247,258	$305,711	$320,553	$338,399	$315,256	$261,363	$241,483	$266,293	$216,814	$212,379	$269,905	$3,194,637
Large General	$27,240	$33,684	$49,490	$55,998	$59,975	$60,666	$49,169	$47,233	$46,535	$32,553	$29,204	$43,343	$535,089
Small Industrial	$21,558	$26,166	$36,029	$42,061	$47,893	$40,457	$30,385	$28,349	$28,967	$24,445	$25,279	$31,660	$383,247

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
Medium Industrial	$31,864	$41,212	$59,090	$71,208	$76,799	$65,090	$50,747	$50,947	$53,082	$42,093	$35,874	$51,118	$629,122
Large Industrial	$49,565	$61,248	$95,692	$117,866	$120,407	$103,211	$94,387	$89,494	$93,697	$68,356	$53,253	$83,112	$1,030,289
PHP	$0	$26,191	$41,435	$56,449	$58,360	$77,060	$58,503	$58,008	$58,914	$27,405	$7,178	$35,989	$505,491
Municipal	$14,417	$16,155	$17,737	$12,239	$11,705	$12,900	$10,293	$10,720	$13,366	$13,318	$14,505	$14,975	$162,329
Unmetered	$6,306	$7,568	$11,558	$13,732	$13,715	$11,680	$9,329	$10,397	$9,733	$8,174	$6,482	$9,625	$118,299
BUTU	$1,891	$1,300	$3,845	$5,052	$5,909	$5,916	$6,291	$5,146	$3,373	$1,808	$2,361	$3,602	$46,494
Total	**$992,217**	**$1,185,117**	**$1,487,681**	**$1,491,753**	**$1,403,314**	**$1,314,808**	**$1,092,554**	**$1,000,447**	**$1,131,249**	**$973,198**	**$1,062,611**	**$1,235,323**	**$14,370,272**
Wind NRIS	$8,376,904.94	$8,740,567.67	$10,273,941.07	$9,034,914.30	$7,883,902.74	$6,526,479.48	$5,852,385.49	$5,477,505.78	$6,822,231.80	$6,430,125.40	$9,560,767.84	$9,753,240.37	$94,732,967
Energy													
Domestic	$5,092,355	$5,023,056	$5,628,882	$4,499,263	$3,477,685	$2,850,367	$2,583,471	$2,314,756	$3,124,475	$3,329,932	$5,747,722	$5,111,783	$48,783,748
Small General	$312,212	$319,109	$359,285	$325,383	$287,275	$239,976	$213,149	$196,484	$236,376	$226,276	$335,414	$351,728	$3,402,667
General	$1,681,967	$1,823,600	$2,111,242	$1,941,450	$1,901,147	$1,564,877	$1,400,019	$1,322,134	$1,605,933	$1,432,535	$1,910,864	$2,130,982	$20,826,750
Large General	$229,975	$248,426	$341,776	$339,156	$336,941	$301,136	$263,380	$258,601	$280,638	$215,086	$262,765	$342,202	$3,420,084
Small Industrial	$182,003	$192,981	$248,814	$254,743	$269,067	$200,822	$162,759	$155,214	$174,690	$161,513	$227,444	$249,962	$2,480,013
Medium Industrial	$269,012	$303,947	$408,076	$431,275	$431,460	$323,094	$271,834	$278,939	$320,122	$278,118	$322,770	$403,589	$4,042,235
Large Industrial	$418,457	$451,723	$660,851	$713,866	$676,456	$512,321	$505,594	$489,985	$565,059	$451,641	$479,142	$656,194	$6,581,289
PHP	$0	$193,168	$286,148	$341,888	$327,868	$382,513	$313,376	$317,597	$355,295	$181,072	$64,580	$284,140	$3,047,646
Municipal	$121,716	$119,149	$122,492	$74,126	$65,760	$64,033	$55,134	$58,695	$80,608	$87,993	$130,503	$118,229	$1,098,436
Unmetered	$53,241	$55,818	$79,820	$83,167	$77,051	$57,975	$49,971	$56,925	$58,697	$54,009	$58,322	$75,990	$760,986
BUTU	$15,968	$9,591	$26,554	$30,596	$33,195	$29,365	$33,697	$28,175	$20,339	$11,949	$21,241	$28,441	$289,111
Total	**$8,376,905**	**$8,740,568**	**$10,273,941**	**$9,034,914**	**$7,883,903**	**$6,526,479**	**$5,852,385**	**$5,477,506**	**$6,822,232**	**$6,430,125**	**$9,560,768**	**$9,753,240**	**$94,732,967**
Wind ERIS	$1,352,029.12	$1,688,163.00	$1,879,145.67	$1,306,311.63	$1,476,799.85	$1,312,872.16	$1,135,622.40	$992,703.11	$1,166,117.99	$1,117,994.51	$1,923,092.86	$1,962,572.08	$17,313,424
Energy													
Domestic	$821,904	$970,159	$1,029,545	$650,525	$651,434	$573,382	$501,308	$419,509	$534,064	$578,969	$1,156,121	$1,028,606	$8,915,528
Small General	$50,391	$61,633	$65,715	$47,045	$53,812	$48,274	$41,360	$35,609	$40,403	$39,342	$67,467	$70,776	$621,827
General	$271,469	$352,212	$386,155	$280,704	$356,120	$314,792	$271,666	$239,614	$274,501	$249,072	$384,359	$428,802	$3,809,465
Large General	$37,118	$47,981	$62,512	$49,037	$63,115	$60,577	$51,107	$46,867	$47,969	$37,397	$52,854	$68,859	$625,393
Small Industrial	$29,375	$37,272	$45,509	$36,832	$50,401	$40,398	$31,583	$28,130	$29,860	$28,082	$45,749	$50,298	$453,489
Medium Industrial	$43,418	$58,705	$74,639	$62,356	$80,820	$64,994	$52,748	$50,553	$54,718	$48,356	$64,923	$81,211	$737,441
Large Industrial	$67,539	$87,246	$120,872	$103,214	$126,713	$103,059	$98,108	$88,801	$96,585	$78,526	$96,377	$132,041	$1,199,081
PHP	$0	$37,309	$52,338	$49,432	$61,416	$76,947	$60,809	$57,559	$60,730	$31,483	$12,990	$57,175	$558,187
Municipal	$19,645	$23,012	$22,404	$10,717	$12,318	$12,881	$10,698	$10,637	$13,778	$15,299	$26,250	$23,790	$201,432
Unmetered	$8,593	$10,781	$14,599	$12,025	$14,433	$11,662	$9,697	$10,317	$10,033	$9,390	$11,731	$15,291	$138,552
BUTU	$2,577	$1,852	$4,857	$4,424	$6,218	$5,907	$6,539	$5,106	$3,477	$2,078	$4,272	$5,723	$53,030
Total	**$1,352,029**	**$1,688,163**	**$1,879,146**	**$1,306,312**	**$1,476,800**	**$1,312,872**	**$1,135,622**	**$992,703**	**$1,166,118**	**$1,117,995**	**$1,923,093**	**$1,962,572**	**$17,313,424**

Monthly Energy Allocators

Rate Class	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
kWh requirements													
ATL													
Domestic Total	703,364,192	658,966,637	621,859,856	477,310,981	386,030,904	312,074,064	340,348,944	341,337,631	294,471,755	350,550,933	465,593,287	649,442,487	5,601,351,669
Small General	43,474,868	40,401,246	39,506,010	30,466,221	27,917,411	25,778,958	28,654,396	28,162,017	24,995,770	26,520,209	31,638,087	37,898,840	385,414,032
General	239,041,633	217,651,798	225,763,643	179,026,472	166,573,907	170,601,654	186,854,579	184,975,557	168,195,353	180,177,917	200,297,987	215,911,001	2,335,071,503
Large General	31,240,447	29,759,497	30,755,445	28,981,505	29,099,129	30,235,793	35,957,274	34,798,787	32,897,964	31,486,231	30,073,533	29,690,186	374,975,792
Small Industrial	26,247,876	23,551,766	23,891,198	21,098,646	21,856,626	24,145,035	23,979,255	21,504,341	19,745,607	19,599,367	22,582,840	25,699,179	273,901,737
Medium Industrial	38,224,517	34,810,937	37,629,007	34,603,519	37,002,859	38,717,523	38,579,100	35,915,695	35,485,255	35,916,108	38,886,660	36,470,208	442,241,388
Large Industrial	59,983,811	54,149,586	55,923,847	56,038,010	61,248,809	60,702,539	61,173,808	66,800,979	62,333,417	63,396,889	63,148,792	54,138,885	719,039,371
PHP	4,460,705	0	23,914,417	24,264,437	29,333,583	29,421,577	45,674,101	41,404,350	40,403,072	39,862,407	25,317,601	7,297,002	311,353,251
Municipal	17,913,015	15,750,383	14,750,720	10,386,959	6,359,874	5,901,015	7,645,845	7,284,541	7,466,849	9,043,776	12,303,250	14,745,745	129,551,972
Unmetered	[redacted]												
BUTU													
Total	1,173,267,727	1,083,997,632	1,082,091,857	871,196,951	775,183,877	707,471,169	779,296,159	773,238,437	696,821,031	765,421,294	899,064,291	1,080,283,496	10,687,333,921
Fuel Cost Allocators													
ATL													
Domestic	59.95%	60.79%	57.47%	54.79%	49.80%	44.11%	43.67%	44.14%	42.26%	45.80%	51.79%	60.12%	52.41%
Small General	3.71%	3.73%	3.65%	3.50%	3.60%	3.64%	3.68%	3.64%	3.59%	3.46%	3.52%	3.51%	3.61%
General	20.37%	20.08%	20.86%	20.55%	21.49%	24.11%	23.98%	23.92%	24.14%	23.54%	22.28%	19.99%	21.85%
Large General	2.66%	2.75%	2.84%	3.33%	3.75%	4.27%	4.61%	4.50%	4.72%	4.11%	3.34%	2.75%	3.51%
Small Industrial	2.24%	2.17%	2.21%	2.42%	2.82%	3.41%	3.08%	2.78%	2.83%	2.56%	2.51%	2.38%	2.56%
Medium Industrial	3.26%	3.21%	3.48%	3.97%	4.77%	5.47%	4.95%	4.64%	5.09%	4.69%	4.33%	3.38%	4.14%
Large Industrial	5.11%	5.00%	5.17%	6.43%	7.90%	8.58%	7.85%	8.64%	8.95%	8.28%	7.02%	5.01%	6.73%
PHP	0.38%	0.00%	2.21%	2.79%	3.78%	4.16%	5.86%	5.35%	5.80%	5.21%	2.82%	0.68%	2.91%
Municipal	1.53%	1.45%	1.36%	1.19%	0.82%	0.83%	0.98%	0.94%	1.07%	1.18%	1.37%	1.36%	1.21%
Unmetered	[redacted]												
BUTU													
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

BUTU Capacity Credit Calc.

	Installed Capacity	Capacity Credit	Approved Contract Demands (kWs)	FAM-related Demand Charge	Gross Demand Payment	Net Demand payment bfr Credits	Capacity Credit
Ellershouse	23,500	20.54%	7,549	$8.142	[redacted]		[redacted]
Imports	[redacted]	0%	[redacted]	$8.142			
Total							-$392,997

Biomass Calculations

($ in millions)	2027	
Capital	[redacted]	[redacted]
Fuel		
Operating		
Total	54.6	100.0%

Data from M05473 Exhibit N-3 CA IR-065P Confidential from the COSS Proceeding

Annual Peak of ATL	2,347,983
Annual Energy Requirement of ATL	10,656,168,727

System Coincident Load Factor **51.81%**

Rate Base	**Average**	**2026**	**2027**
Steam Plant	$ 458,622	$ 419,903	$ 497,342
Steam Plant - CWIP	$ 4,174	$ 4,374	$ 3,974
Steam Environmental & Fuel Conversion	$ 343,930	$ 352,418	$ 335,442
Steam Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
Hydro Plant	$ 703,062	$ 685,374	$ 720,751
Hydro Plant - CWIP	$ 38,477	$ 33,823	$ 43,131
Hydro Environmental & Fuel Conversion	$ 10,863	$ 10,884	$ 10,842
Hydro Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
Wind Plant	$ 153,668	$ 158,510	$ 148,826
Wind Plant - CWIP	$ 196	$ 196	$ 196
Gas Turbine Plant	$ 77,087	$ 76,069	$ 78,105
Gas Turbine Plant - CWIP	$ 2,431	$ 692	$ 4,171
Gas Environmental & Fuel Conversion	$ -	$ -	$ -
Gas Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
LM6000 Plant	$ 96,186	$ 92,802	$ 99,569
LM6000 Plant - CWIP	$ 186	$ 60	$ 312
LM6000 Environmental & Fuel Conversion	$ -	$ -	$ -
LM6000 Environmental & Fuel Conversion - CWIP	$ -	$ -	$ -
ECEI Batteries Plant	$ 166,178	$ 171,846	$ 160,511
ECEI Batteries CWIP	$ (0)	$ (0)	$ (0)
Generation-related Trans Assets Plant	$ 60,407	$ 58,575	$ 62,240
Generation-related Trans Assets CWIP	$ -	$ -	$ -
Total Generation	**$ 1,888,883**	**$ 2,065,526**	**$ 2,165,412**
DISTRIBUTION	$ 34,037	$ 37,483	$ 30,590
TRANSMISSION	$ 2,509	$ 2,708	$ 2,311
DISTRIBUTION/ TRANSMISSION COMMUNICATION	$ 39,282	$ 37,252	$ 41,312
DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	$ 59,565	$ 54,831	$ 64,298
RETAIL	$ 36,737	$ 39,858	$ 33,616
NON-FUNCTIONALIZED	$ 297,058	$ 297,891	$ 296,226
General Property Plant	$ 469,187	$ 470,022	$ 468,353
General Property Plant - CWIP	$ 29,234	$ 19,601	$ 38,868
Total General Plant	**$ 498,422**	**$ 489,623**	**$ 507,221**
Total System Plant in Service	$ 4,802,854		
Direct Plant in Service (Solar)	$ 1,224		

Generation Rate Base		**Initial Classification**			**Further Classification**			**Fully Classified**		
	Total Company	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Steam Plant	$ 806,726	$ 806,726	$ -	$ -	$ (417,954)	$ 417,954	$ -	$ 388,772	$ 417,954	$ -
Hydro Plant	$ 752,403	$ 752,403	$ -	$ -	$ (389,810)	$ 389,810	$ -	$ 362,593	$ 389,810	$ -
Wind Plant	$ 153,864	$ 153,864	$ -	$ -	$ (79,715)	$ 79,715	$ -	$ 74,149	$ 79,715	$ -
LM6000 Plant	$ 96,372	$ 96,372	$ -	$ -	$ (49,929)	$ 49,929	$ -	$ 46,443	$ 49,929	$ -
Gas Turbine Plant - Other	$ 79,518	$ 79,518	$ -	$ -	$ (41,197)	$ 41,197	$ -	$ 38,321	$ 41,197	$ -
Generation Batteries	$ 166,178	$ 166,178	$ -	$ -	$ (86,095)	$ 86,095	$ -	$ 80,084	$ 86,095	$ -
Radial to Generation Transmission	$ 60,407	$ 60,407	$ -	$ -	$ (31,296)	$ 31,296	$ -	$ 29,111	$ 31,296	$ -
Total Generation Plant	$ 2,115,469	$ 2,115,469	$ -	$ -	$ (1,095,995)	$ 1,095,995	$ -	$ 1,019,473	$ 1,095,995	$ -
General Property Plant -generation-related	$ 143,756	$ 143,756	$ -	$ -	$ (74,478)	$ 74,478	$ -	$ 69,278	$ 74,478	$ -
Total Generation Plant in Service	$ 2,259,225	$ 2,259,225	$ -	$ -	$ (1,170,473)	$ 1,170,473	$ -	$ 1,088,751	$ 1,170,473	$ -
Rate Base Factors Applicable to Base Cost of Fuel Classification								**48.191%**	**51.809%**	

Data Inputs

Category	Jan-27	Feb-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Annual
Plant Fuel Costs	$57,665,346	$47,414,297	$17,809,534	$19,048,134	$26,258,615	$29,457,627	$17,973,072	$21,352,621	$29,524,181	$41,904,360	$366,094,293
Maritime Link											
ML - NS Block	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$202,151,066
ML - Supp Block											
ML - Surplus											
Total	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$202,151,066
Non-Wind Purchases											
Purchased Power Regular bfr Biomass	$1,912,288	$2,286,050	$2,707,206	$2,536,520	$2,107,445	$1,929,300	$2,181,948	$1,876,929	$2,048,752	$2,382,554	$27,716,478
Purchased Power - Biomass	$2,017,708	$1,566,665	$1,488,347	$1,501,997	$2,015,967	$2,112,601	$1,631,723	$85,309	$1,675,174	$1,773,613	$17,576,577
Non-Wind Purchases	$3,929,996	$3,852,715	$4,195,553	$4,038,517	$4,123,412	$4,041,901	$3,813,671	$1,962,238	$3,723,926	$4,156,167	$45,293,055
Wind Purchases											
Purchased Power Wind - NRIS	$10,554,584	$11,025,307	$9,731,713	$8,062,396	$7,371,600	$7,047,619	$8,572,620	$8,632,744	$11,831,470	$12,041,520	$118,853,943
Purchased Power Wind - ERIS	$2,609,660	$3,258,459	$2,850,490	$2,534,080	$2,191,956	$1,916,096	$2,250,818	$2,157,931	$3,711,916	$3,788,118	$33,418,031
Purchased Power Wind	$ 13,164,243.69	$ 14,283,765.76	$ 12,582,203.02	$ 10,596,475.95	$ 9,563,555.70	$ 8,963,714.67	$ 10,823,438.19	$ 10,790,675.36	$ 15,543,386.36	$ 15,829,637.73	$152,271,974
COMFIT											
Wind Generation (NRIS)	$5,614,353	$5,845,565	$5,485,641	$4,534,886	$3,924,560	$3,524,955	$4,595,517	$3,778,557	$6,622,536	$6,783,993	$63,997,765
Wind Generation (ERIS)											
Biomass/ Biogas	$ 275,302.28	$272,644	$284,110	$307,286	$289,319	$290,681	$269,472	$260,632	$316,932	$273,585	$3,449,301
Other	$ 2,869.65	$1,439	$1,443	$1,296	$1,381	$1,744	$1,568	$1,518	$2,278	$1,843	$20,739
Total Comfit	$ 5,892,525	$ 6,119,648	$ 5,771,194	$ 4,843,468	$ 4,215,260	$ 3,817,380	$ 4,866,557	$ 4,040,707	$ 6,941,746	$ 7,059,421	$67,467,805
Imports	$ 4,745,528.60	$ 6,120,981.79	$ 6,316,986.14	$ 7,064,376.62	$ 9,857,844.46	$ 8,238,549.38	$ 7,755,358.96	$ 10,275,340.99	$ 7,707,758.44	$ 7,774,583.31	$89,972,498
Export Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
OM&G (Solid Fuel Handling) recovered in fuels											$0
Foreign Exchange (Fuel-related)											$0
ML - NS Block per Appliation	$16,990,030	$16,990,030	$16,990,030	$16,990,030	$16,990,030	$16,990,030	$16,990,030	$16,990,030	$16,990,030	$16,990,030	$203,880,357
ML - NS Block per NSEB Decision	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$13,608,333	$33,033,866	$13,608,333	$202,151,066
Adjustment	($3,381,696)	($3,381,696)	$16,043,836	($3,381,696)	($3,381,696)	($3,381,696)	($3,381,696)	($3,381,696)	$16,043,836	($3,381,696)	($1,729,291)
Total FAM related costs	**$ 97,778,753**	**$ 90,259,018**	**$ 79,556,536**	**$ 59,027,569**	**$ 67,293,631**	**$ 67,837,999**	**$ 58,597,434**	**$ 61,642,822**	**$ 95,870,071**	**$ 89,460,033**	**$ 916,623,022**
Total FAM related costs with OATT customers	**$ 99,005,973**	**$ 91,399,741**	**$ 79,709,337**	**$ 59,199,305**	**$ 67,627,020**	**$ 68,127,506**	**$ 58,840,430**	**$ 62,029,916**	**$ 96,474,864**	**$ 90,332,503**	**$ 923,250,690**
Purchased Biomass Generation	16,091,017	12,468,320	11,818,708	11,899,369	16,036,280	16,865,484	13,090,652	418,181	13,303,650	14,132,701	139,481,654
BLT Fuel Costs bfr BUTU											
GRLF	[redacted]										
1P - RTP											
PHP	$3,979,629	$3,736,003	$3,359,461	$2,879,821	$2,514,570	$2,399,998	$2,907,972	$3,424,494	$3,880,102	$3,979,638	$40,814,403
Shore Power	[redacted]										
EBS											
Export											
Total	$4,872,867	$4,525,474	$4,401,021	$4,174,893	$4,042,371	$4,377,111	$4,461,152	$4,537,700	$4,796,904	$5,059,546	$54,369,645
NRIS	**$10,554,584**	**$11,025,307**	**$9,731,713**	**$8,062,396**	**$7,371,600**	**$7,047,619**	**$8,572,620**	**$8,632,744**	**$11,831,470**	**$12,041,520**	**$118,853,943**
ERIS	**$2,609,660**	**$3,258,459**	**$2,850,490**	**$2,534,080**	**$2,191,956**	**$1,916,096**	**$2,250,818**	**$2,157,931**	**$3,711,916**	**$3,788,118**	**$33,418,031**
Total	**$13,164,244**	**$14,283,766**	**$12,582,203**	**$10,596,476**	**$9,563,556**	**$8,963,715**	**$10,823,438**	**$10,790,675**	**$15,543,386**	**$15,829,638**	**$152,271,974**

Usage Data

kWh Requirements											
ATL Classes											
Domestic Total	703,364,192	658,966,637	386,030,904	312,074,064	340,348,944	341,337,631	294,471,755	350,550,933	465,593,287	649,442,487	5,601,351,669
Small General	43,474,868	40,401,246	27,917,411	25,778,958	28,654,396	28,162,017	24,995,770	26,520,209	31,638,087	37,898,840	385,414,032
General	239,041,633	217,651,798	166,573,907	170,601,654	186,854,579	184,975,557	168,195,353	180,177,917	200,297,987	215,911,001	2,335,071,503
Large General	31,240,447	29,759,497	29,099,129	30,235,793	35,957,274	34,798,787	32,897,964	31,486,231	30,073,533	29,690,186	374,975,792
Small Industrial	26,247,876	23,551,766	21,856,626	24,145,035	23,979,255	21,504,341	19,745,607	19,599,367	22,582,840	25,699,179	273,901,737
Medium Industrial	38,224,517	34,810,937	37,002,859	38,717,523	38,579,100	35,915,695	35,485,255	35,916,108	38,886,660	36,470,208	442,241,388
Large Industrial- FIRM	24,806,200	22,381,224	13,223,566	12,552,222	14,313,874	13,657,679	14,436,723	15,389,261	19,563,430	21,108,372	209,721,768
Large Industrial- INT	35,177,611	31,768,361	48,025,243	48,150,317	46,859,934	53,143,300	47,896,694	48,007,628	43,585,362	33,030,513	509,317,603
Large Industrial	59,983,811	54,149,586	61,248,809	60,702,539	61,173,808	66,800,979	62,333,417	63,396,889	63,148,792	54,138,885	719,039,371
PHP	4,460,705	-	29,333,583	29,421,577	45,674,101	41,404,350	40,403,072	39,862,407	25,317,601	7,297,002	311,353,251
Municipal	17,913,015	15,750,383	6,359,874	5,901,015	7,645,845	7,284,541	7,466,849	9,043,776	12,303,250	14,745,745	129,551,972
Unmetered	7,156,209	6,889,510	7,135,640	6,914,229	6,922,567	6,602,334	7,241,762	6,585,485	7,551,522	6,589,927	83,268,011
BTL											
BUTU	[redacted]										
GRLF											
1P - RTP											
PHP											
Shore Power											
EBS											
In-Province Total	**1,234,401,922**	**1,141,957,896**	**830,929,069**	**760,275,228**	**830,043,987**	**828,098,063**	**753,863,279**	**823,245,563**	**959,703,243**	**1,143,746,540**	**11,374,442,170**
kWh Sales											
ATL Classes											
Domestic Total	647,252,015	606,636,812	357,512,052	289,155,165	316,020,939	318,115,915	273,118,476	324,643,480	428,795,442	599,861,090	5,174,285,808
Small General	40,025,956	37,210,835	25,866,548	23,896,385	26,617,737	26,256,951	23,193,436	24,571,253	29,151,573	35,021,694	356,341,152
General	220,719,571	201,045,788	154,753,521	158,567,212	174,026,660	172,890,991	156,480,835	167,387,332	185,088,925	200,076,177	2,165,415,899
Large General	29,652,502	28,253,964	27,732,589	28,824,506	34,325,004	33,297,344	31,382,347	30,007,016	28,559,573	28,247,921	357,052,888
Small Industrial	24,278,483	21,792,788	20,338,567	22,477,989	22,368,066	20,129,451	18,399,595	18,237,571	20,904,288	23,854,324	254,467,664
Medium Industrial	35,686,431	32,510,237	34,730,033	36,353,618	36,287,359	33,886,362	33,346,398	33,709,192	36,328,987	34,154,242	414,535,689
Large Industrial- FIRM	23,908,210	21,574,899	12,781,818	12,135,486	13,851,876	13,238,978	13,963,728	14,874,963	18,862,130	20,378,606	202,502,351
Large Industrial- INT	33,904,172	30,623,847	46,420,904	46,551,718	45,347,471	51,514,094	46,327,442	46,403,247	42,022,935	31,888,570	492,079,576
Large Industrial	57,812,382	52,198,746	59,202,722	58,687,204	59,199,347	64,753,072	60,291,170	61,278,210	60,885,065	52,267,177	694,581,928
PHP	4,350,384	-	28,666,097	28,756,648	44,670,450	40,541,133	39,502,420	38,955,260	24,698,470	7,124,729	304,282,817
Municipal	17,322,263	15,231,887	6,172,746	5,728,472	7,423,574	7,085,302	7,246,503	8,775,631	11,906,769	14,291,220	125,502,351
Unmetered	6,585,947	6,343,012	6,609,072	6,407,015	6,428,302	6,153,676	6,717,225	6,099,332	6,955,360	6,087,386	77,000,000
ATL Classes	**1,083,685,933**	**1,001,224,068**	**721,583,947**	**658,854,214**	**727,367,437**	**723,110,196**	**649,678,406**	**713,664,278**	**833,274,452**	**1,000,985,959**	**9,923,466,195**
BTL Classes											
BUTU	[redacted]										
GRLF											
1P - RTP											
PHP	49,265,616	47,174,400	41,596,303	35,659,352	31,140,750	29,721,267	36,011,180	42,404,740	48,040,730	49,265,671	506,264,383
Shore Power	[redacted]										
EBS											
Export kWh Sales											-
Export kWh Losses	-	-	-	-	-	-	-	-	-	-	-
Export kWh Req.	-	-	-	-	-	-	-	-	-	-	-
In Province Losses	89,039,553	82,233,842	52,367,636	46,969,148	49,696,938	47,007,936	45,004,073	50,918,565	65,695,981	78,507,958	750,202,298
NSR	**1,234,401,922**	**1,141,957,896**	**830,929,069**	**760,275,228**	**830,043,987**	**828,098,063**	**753,863,279**	**823,245,563**	**959,703,243**	**1,143,746,540**	**11,374,442,170**

Winter kW Peaks	**January**	**February**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**3CP**	**Annual Peak**
ATL Classes												
Domestic Total	1,495,207	1,437,837	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189	1,495,207
Small General	80,028	82,985	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332	80,028
General	431,772	422,524	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,401	431,772
Large General	46,933	48,773	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936	46,933
Small Industrial	42,168	44,548	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244	42,168
Medium Industrial	57,598	48,202	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442	57,598

Large Industrial	81,796	88,132	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,492	81,796
PHP	67,801	67,622	138,592	138,065	138,484	138,564	138,526	138,819	139,835	67,846	203,269	67,801
Municipal	31,866	33,064	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701	31,866
Unmetered	12,814	4,674	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357	12,814
BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647	7,549
Total	**2,355,532**	**2,285,911**	**1,434,228**	**1,305,827**	**1,372,725**	**1,387,080**	**1,317,395**	**1,479,988**	**1,867,714**	**2,139,568**	**6,781,011**	**2,355,532**
Total bfr BUTU												
BTL Classes												
GRLF												
1P - RTP												
PHP												
Shore Power												
EBS												
Total	**68,697**	**78,835**	**53,036**	**66,581**	**56,252**	**57,015**	**57,570**	**63,740**	**64,166**	**70,486**	**218,018**	**68,697**
NSR Peak:	**2,424,228**	**2,364,746**	**1,487,264**	**1,372,408**	**1,428,977**	**1,444,095**	**1,374,965**	**1,543,728**	**1,931,880**	**2,210,055**	**6,999,029**	**2,424,228**
Marginal Cost	$97.01	$103.96	$43.83	$53.06	$71.04	$66.43	$52.26	$65.51	$70.86	$84.85	$70.55	
Incremental Cost	$1,227,220	$1,140,723	$152,801	$171,735	$333,389	$289,507	$242,996	$387,093	$604,793	$872,469	$6,627,669	
OATT LOAD												
Energy Requirement	12,650,834	10,972,924	3,486,028	3,236,378	4,692,951	4,357,960	4,650,067	5,909,317	8,534,484	10,282,055	85,646,221	

		$ 80.80										Total
Wind Demand		0%										
PHP wind forecast												
Goose Harbour Lake GWh												
	27-Jan	**27-Feb**	**27-Mar**	**27-Apr**	**27-May**	**27-Jun**	**27-Jul**	**27-Aug**	**27-Sep**	**27-Oct**	**27-Nov**	**27-Dec**	
PHP Energy (GWh)													
Energy Requirement	54.989	48.376	74.919	71.655	71.918	65.924	77.535	71.777	77.257	83.278	74.583	57.767	829.98
Sales	53.616	47.174	73.037	69.965	70.262	64.416	75.811	70.262	75.514	81.360	72.739	56.390	810.55
Goose Harbour Lake Production (GWh)													
Energy Requirement (at generator)	50.5280	49.3252	51.0046	47.3904	42.5841	36.5023	31.8607	30.3728	36.8542	43.4151	49.2651	50.4699	519.57
Line Losses	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
Wind Production Net of Losses	49.278	48.111	49.735	46.284	41.615	35.677	31.161	29.740	36.033	42.427	48.060	49.278	507.40
PHP ATL Rate													
Energy Requirement	4.461	-	23.914	24.264	29.334	29.422	45.674	41.404	40.403	39.862	25.318	7.297	311.35
Sales	4.350	-	23.319	23.698	28.666	28.757	44.670	40.541	39.502	38.955	24.698	7.125	304.28
PHP BTL Rate													
Energy Requirement	50.528	48.376	51.005	47.390	42.584	36.502	31.861	30.373	36.854	43.415	49.265	50.470	518.62
Sales	49.27	47.17	49.72	46.27	41.60	35.66	31.14	29.72	36.01	42.40	48.04	49.27	506.26
Spill (at the meter)	0.013	0.937	0.018	0.017	0.019	0.018	0.020	0.018	0.021	0.022	0.020	0.013	1.14
Net Sales	49.28	48.11	49.74	46.28	41.62	35.68	31.16	29.74	36.03	42.43	48.06	49.28	507.40
Fuel Cost													
$ per MWh	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	$ 80.80	
Sales	$3,980.66	$3,811.69	$4,017.18	$3,738.36	$3,360.98	$2,881.28	$2,516.17	$2,401.48	$2,909.70	$3,426.30	$3,881.69	$3,980.67	$40,906.16
Spill (at the meter)	($1.03)	($75.69)	($1.42)	($1.40)	($1.52)	($1.46)	($1.60)	($1.48)	($1.73)	($1.81)	($1.59)	($1.03)	($91.76)
Net Sales	$3,979.63	$3,736.00	$4,015.76	$3,736.95	$3,359.46	$2,879.82	$2,514.57	$2,400.00	$2,907.97	$3,424.49	$3,880.10	$3,979.64	$40,814.40

Check

Energy Requirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Spill													
3CP before the WIND	67,800.70	67,622.24	139,487.90	138,935.34	138,592.23	138,065.28	138,484.28	138,563.93	138,526.19	138,818.96	139,835.19	67,845.87	203,268.80
3 CPS BTL	-	-	-	-	-	-	-	-	-	-	-	-	

2026-2027 GRA Compliance Filing SR-01 Attachment 7 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 8 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 9 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 10 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 11 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 12 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 13 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 14 has been filed electronically.

2026-2027 GRA Compliance Filing SR-01 Attachment 15 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-01 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-02 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-03 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-04 Attachment 1 has been filed electronically.

Nova Scotia Power Inc.
Electric Revenue Details
Years Ended December 31st

FOR-05

2026-2027 Financial Outlook

Unsmoothed

		(1)	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11
			Compliance Rates 2026					**Compliance Rates 2026**				
1		**Compliance 2023[1]**	**Embedded Cost Rates**	**FAM**	**DSM**	**SCRR**	**Total**	**Embedded Cost Rates**	**FAM**	**DSM**	**SCRR**	**Total**
2												
3	**Residential**	**$865.2**	$1,055.5	$8.1	$33.0	$0.0	**$1,096.6**	$1,104.9	$8.1	$32.8	**$0.0**	**$1,145.7**
4												
5	**General**											
6	Small general	56.1	68.3	0.6	2.7	-	71.5	72.6	0.6	2.7	-	75.9
7	General	358.9	352.5	4.6	14.3	-	371.5	356.5	4.5	14.0	-	374.9
8	Large general	51.8	47.6	0.6	2.8	-	51.0	47.9	0.6	2.8	-	51.3
9	**Total General**	**466.8**	**468.4**	**5.7**	**19.8**	**-**	**494.0**	**477.0**	**5.6**	**19.5**	**-**	**502.1**
10												
11	**Industrial**											
12	Small industrial	39.1	39.8	0.4	1.9	-	42.1	40.9	0.4	1.9	-	43.2
13	Medium industrial	64.4	59.4	0.9	1.4	-	61.7	56.0	0.9	1.3	-	58.2
14	Large industrial	87.4	75.8	1.6	3.0	-	80.4	76.0	1.6	3.0	-	80.6
15	PHP	-	84.9	-	-	-	84.9	39.6	-	-	-	39.6
16	**Total Industrial**	**190.8**	**259.9**	**2.9**	**6.3**	**-**	**269.1**	**212.5**	**2.8**	**6.2**	**-**	**221.5**
17												
18	**Other**											
19	Municipal	5.9	19.6	0.1	0.8	-	20.5	20.6	0.1	0.8	-	21.5
20	Unmetered	19.9	21.9	0.1	0.3	-	22.3	22.8	0.1	0.3	-	23.2
21	**Total Other**	**25.8**	**41.5**	**0.3**	**1.1**	**-**	42.8	**43.4**	**0.3**	**1.1**	**-**	**44.7**
22												
23	**Above the Line Customers**	**1,548.6**	**1,825.3**	**17.0**	**60.2**	**-**	**1,902.5**	**1,837.8**	**16.7**	**59.5**	**-**	**1,914.1**
24												
25	**Below th Line Customers**											
26												
26	**1P-RTP**	[redacted]										
27	BUTU and SPILL (4)											
28	GRLF											
29	ELIADC/PHP Wind											
30	Shore Power											
31	OATT											
32	EBS											
33	RTR											
34	SGR											
35	**Total Below the Line**	**122.4**	**37.5**	**-**	**-**	**-**	**37.5**	**94.4**	**-**	**-**		**94.4**
36	LED SL Capital Costs**											
37	**Total In Province Electric Re**	**1,671.0**	**1,862.8**	**17.0**	**60.2**	**-**	**1,940.0**	**1,932.2**	**16.7**	**59.5**		**2,008.5**
38												
39	**Exports**											
40												
41	**Total Electric Revenue**	**$1,671.0**	**$1,862.8**	**$17.0**	**$60.2**	**$0.0**	**$1,940.0**	**$1,932.2**	**$16.7**	**$59.5**		**$2,008.5**
42												

41 **Notes:**
42 **Total Electric Revenue**
43 Figures presented reflect whole numbers which may cause $0.1M in rounding differences on some line items.

Nova Scotia Power Inc. **FOR-05**

Electric Revenue Details
Years Ended December 31st

2026-2027 Financial Outlook

			Smoothed									
1		(1)	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11
			Compliance Rates 2026					Compliance Rates 2026				
1		Compliance 2023[(1)]	Embedded Cost Rates	FAM	DSM	SCRR	Total	Embedded Cost Rates	FAM	DSM	SCRR	Total
2												
3	**Residential**	**$865.2**	$1,062.2	$8.1	$33.0	$0.0	**$1,103.4**	$1,097.3	$8.1	$32.8	**$0.0**	**$1,138.2**
4												
5	**General**											
6	Small general	56.1	68.8	0.6	2.7	-	72.0	72.1	0.6	2.7	-	75.3
7	General	358.9	356.8	4.6	14.3	-	375.7	351.7	4.5	14.0	-	370.2
8	Large general	51.8	48.4	0.6	2.8	-	51.8	47.0	0.6	2.8	-	50.3
9	**Total General**	**466.8**	**474.0**	**5.7**	**19.8**	**-**	**499.5**	**470.8**	**5.6**	**19.5**	**-**	**495.9**
10												
11	**Industrial**											
12	Small industrial	39.1	40.2	0.4	1.9	-	42.5	40.4	0.4	1.9	-	42.7
13	Medium industrial	64.4	60.5	0.9	1.4	-	62.8	54.8	0.9	1.3	-	57.0
14	Large industrial	87.4	77.6	1.6	3.0	-	82.2	74.0	1.6	3.0	-	78.5
15	PHP	-	84.9	-	-	-	84.9	39.6	-	-	-	39.6
16	**Total Industrial**	**190.8**	**263.3**	**2.9**	**6.3**	**-**	**272.4**	**208.8**	**2.8**	**6.2**	**-**	**217.8**
17												
18	**Other**											
19	Municipal	5.9	19.7	0.1	0.8	-	20.6	20.5	0.1	0.8	-	21.4
20	Unmetered	19.9	21.7	0.1	0.3	-	22.1	23.0	0.1	0.3	-	23.4
21	**Total Other**	**25.8**	**41.4**	**0.3**	**1.1**	**-**	42.7	**43.5**	**0.3**	**1.1**	**-**	**44.8**
22												
23	**Above the Line Customers**	**1,548.6**	**1,840.9**	**17.0**	**60.2**	**-**	**1,918.0**	**1,820.4**	**16.7**	**59.5**	**-**	**1,896.6**
24												
25	**Below th Line Customers**											
26												
26	**1P-RTP**	[redacted]										
27	BUTU and SPILL (4)											
28	GRLF											
29	ELIADC/PHP Wind											
30	Shore Power											
31	OATT											
32	EBS											
33	RTR											
34	SGR											
35	**Total Below the Line**	**122.4**	**37.5**	**-**	**-**	**-**	**37.5**	**94.4**	**-**	**-**		**94.4**
36	LED SL Capital Costs**											
37	**Total In Province Electric Re**	**1,671.0**	**1,878.4**	**17.0**	**60.2**	**-**	**1,955.6**	**1,914.8**	**16.7**	**59.5**		**1,991.0**
38												
39	**Exports**											
40												
41	**Total Electric Revenue**	**$1,671.0**	**$1,878.4**	**$17.0**	**$60.2**	**$0.0**	**$1,955.6**	**$1,914.8**	**$16.7**	**$59.5**		**$1,991.0**
42												

41 **Notes:**
42 **Total Electric Revenue**
43 Figures presented reflect whole numbers which may cause $0.1M in rounding differences on some line items.

2026-2027 GRA Compliance Filing
FO-07 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-08 Attachment 1 has been filed electronically.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

2026-2027 GRA Compliance Filing
FO-10 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-11 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-12 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
FO-13 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing RB-01 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing RB-02-RB-16
Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing DA-02 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing DA-03 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing
OR-01 Attachment 1 has been filed electronically.

Requirement:

Miscellaneous revenues and special charges.

Submission:

Miscellaneous revenues:

Account	COMPLIANCE 2026 GRA ($)	COMPLIANCE 2027 GRA ($)
Retail Sales	141,132	142,257
Rental Revenue	2,410,070	2,420,602
Connection Charges and Meter Work	1,677,032	1,780,076
Late Payment Charges	5,743,057	6,032,082
NSF Cheque Charges	158,508	160,236
Misc. Revenue	3,056,638	3,154,786
Wiring Inspection	7,253,478	7,552,248
Stream and By-Product Sales	5,017,664	5,037,614
Open Access Transmission Tarriff	3,004,643	3,183,083
Make Ready and Pole Attachments	16,364,376	16,694,818
AMI Opt Out	-	-
Total	**44,826,598**	**46,157,802**

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2026-2027 GRA Compliance Filing OE-01A Attachment 01 has been filed electronically.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

2026-2027 GRA Compliance Filing OE-01A Attachment 02 has been filed electronically.

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2026-2027 GRA Compliance Filing OE-01C Attachment 01 has been filed electronically.

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2026-2027 GRA Compliance Filing OE-02-09 Attachment 1 has been filed electronically.

2026-2027 GRA Compliance Filing OE-10-11 has been filed electronically.

2026-2027 GRA Compliance Filing CS-01-CS-03 Attachment 01 has been filed electronically.