Nova Scotia Energy Board

MATTER NAME:

UNDERTAKING LIST

Nova Scotia Power Inc. - 2026 General Rate Application (GRA)

MATTER #: M12451

DATE:	UND#	DESCRIPTION	REQUESTED OF _____ BY _____	DATE DUE
January 7, 2026	U-1	To file Mr. Blair's résumé. Also to confirm the other experts that are to appear have filed their résumés, and if not, to file them.	Requested of NSPI by Board Counsel	January 20, 2026
January 7, 2026	U-2	To provide a response to Board IR-130(e), which is to calculate a forecasted deferral amount to be charged to customers if PHP remains on the ELIADC for all of 2026.	Requested of NSPI by Industrial Group	January 20, 2026
January 7, 2026	U-3	To provide an updated Cost-of-Service Study in Exhibit N-21C(i) and (ii) to reflect a change in PHP 3CP demand to 8MW from 65MW.	Requested of NSPI by Industrial Group	January 20, 2026
January 7, 2026	U-4	To provide redacted PDF versions of SR-1, Attachment 2 and Attachment 3 as noted on page 1 of Exhibit N-17.	Requested of NSPI by Renewall Energy Inc.	January 20, 2026
January 7, 2026	U-5	To take cost changes from NSEB IR-128 and go through the stepwise exercise to produce new RC ratios and new resulting rates for the customer classes assuming the distribution system costs that were assigned using the minimum system methodology are assigned 100% to demand.	Requested of NSPI by The Board	January 20, 2026
January 7, 2026	U-6	To provide an adjusted Cost-of-Service study and go through the stepwise exercise to produce new RC ratios and new resulting rates assuming a credit for each customer class of 1.5 kilowatts per customer, applying the credit to the NCP demands used for determining the Minimum System demand allocators.	Requested of NSPI by The Board	January 20, 2026

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		Also to provide revised versions of Tables 1 and 2 from Exhibit N-37 showing the effect of this change. (ADDITION FROM 13.01.26)		
January 7, 2026	U-7	To provide the forecast S&P and DBRS cashflow-to-debt credit metrics (Figures 10.2 and 10.3) under the Average Life Group methodology. Also to provide a comparison to the pre-GRA settlement figures. (ADDITION FROM 08.01.26)	Requested of NSPI by Board Counsel	January 20, 2026
January 7, 2026	U-8	To provide the calculation of the dollar effect of implementing the changes recommended in Table 8 of Exhibit N-34 using both ALG and ELG methodologies.	Requested of NSPI by Board Counsel	January 20, 2026
January 7, 2026	U-9	To confirm the cost for the preparation of the Cost-of-Service Study and the Line Loss Study included in the GRA deferral.	Requested of NSPI by The Board	January 20, 2026
January 7, 2026	U-10	To provide the 2018 Yates Report which was part of the Hydro Study.	Requested of NSPI by The Board	January 20, 2026
January 8, 2026	U-11	To provide the earlier version of the depreciation study that included full depreciation costs, including costs associated with the Mersey, Wreck Cove and Tusket hydro systems decommissioning.	Requested of NSPI by The Board	January 20, 2026
January 8, 2026	U-12	To provide the Gannett Fleming model that demonstrates the crossover point between the ALG and ELG methods taking into account both depreciation and rate base effects.	Requested of NSPI by The Board	January 20, 2026

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January 8, 2026	U-13	To provide the source of the FAM disallowance of $4 million referenced in footnote 92 of Exhibit N-8.	Requested of NSPI by The Board Counsel	January 20, 2026
January 8, 2026	U-14	To update the Concentric cost of capital models using market data and model inputs using the most recent available data.	Requested of NSPI by The Board	January 20, 2026
January 8, 2026	U-15	To provide an order of magnitude impact of the AA/BA FAM riders and DSM rider on each individual customer class rate impact as a comparison to Figure 2-1 in Exhibit N-3.	Requested of NSPI by Industrial Group	January 20, 2026
January 9, 2026	U-16	To advise why the preferred share dividend amounts (labelled as related to Part VI.1 tax) cannot be excluded from the regulated financial statements or why they're not being excluded.	Requested of NSPI by Board Counsel	January 20, 2026
January 9, 2026	U-17	To provide a copy of the August 15, 2025, update from the Federal Government about the pending EIFEL exemption, and also the reference to the EIFEL exemption, in the Governmnent's Fall Economic Statement.	Requested of NSPI by The Board	January 20, 2026
January 9, 2026	U-18	To provide the number of disconnections that occurred in 2025.	Requested of NSPI by Board Counsel	January 20, 2026
January 9, 2026	U-19	To provide the union versus non-union split of the additional 507 full-time employees, and to identify the revenue requirement impact of adding those 507 positions.	Requested of NSPI by Board Counsel	January 20, 2026

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January 9, 2026	U-20	To explain how the unit values were determined for benefit and cost values for Maritime Link and non-Maritime Link energy, per NSEB IR-96.	Requested of NSPI by Board Counsel	January 20, 2026
January 9, 2026	U-21	To provide NS Power's actual level of capital investment in '23 and '24 as compared to what was included in the 2024 GRA compliance filing.	Requested of NSPI by The Board	January 20, 2026
January 9, 2026	U-22	To provide information on why the two LM6000 projects, 191332 Life Extension and 1914433 Engine Refurbishment, were not included in the list in the response to Board IR-92.	Requested of NSPI by The Board	January 20, 2026
January 12, 2026	U-23	As it related to the response to NSEB IR-148: If the "pre-defined dollar value threshold" is a dollar value, provide that value. If not pre-defined, if set specific for each particular customer, show how the threshold is set and when it is set and advise whether that functionality was impacted as a result of the cybersecurity breach and whether this process picked up the recent high billing concerns that have arisen and how it responded to that.	Requested of NSPI by The Board	January 20, 2026
January 12, 2026 confidential	U-24C	To restate the Table in response to NSEB IR-96 with corrected math (as may be required for 2024 Q4 and 2025 Q1), and breaking out the surplus and bilaterial energy, benefits and costs for all four quarters.	Requested of NSPI by The Board	January 20, 2026

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January 12, 2026 confidential	U-25C	To identify specifically how the numbers for 2025 Q1 in the Table provided in U-24 meet the Board's test in its M10431 decision.	Requested of NSPI by The Board	January 20, 2026