

NOVA SCOTIA ENERGY BOARD

IN THE MATTER OF: THE PUBLIC UTILITIES ACT

- and -

**IN THE MATTER OF: 2026-2027 GENERAL RATE APPLICATION by NOVA SCOTIA
POWER INCORPORATED**

PUBLIC REDACTED INFORMATION REQUESTS

To: **Nova Scotia Power Inc.**
Blake Williams
Senior Regulatory Counsel
By e-mail: blake.williams@nspower.ca

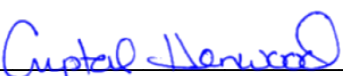
From: **Bates White LLC**

Responses Due: **Wednesday, October 22, 2025**

Copies: 1 electronic copy (PDF searchable)

Contact Person: **Vincent Musco**
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Bates White LLC
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Issued at Halifax, Nova Scotia, this 22nd day of October 2025.



Crystal Henwood, Clerk of the Board

Request IR-1:

“2026-2027 GRA FO-07 Att 1 PCON.xlsx”

a) Please provide electronic copies of the source files linked in Columns 3 through 6 of “2026-2027 GRA FO-07 Att 1.xlsx”:

i. “2024 GRA SO2 Refresh – 2026 Fuel Deck V2.xlsx”

ii. “2024 GRA SO2 Refresh – 2027 Fuel Deck V2.xlsx”

b) The 2026/2027 data presented in FO-07 Columns 3 and 4 are [REDACTED] provided in Columns 5 and 6. Please provide the corrected exhibit if the data for the present rates (Columns 3 and 4) are [REDACTED] from those for the proposed rates (Columns 5 and 6).

c) Please provide the date at which fuel forecasts were developed for the different fuels shown on FO-07.

d) Please provide the commodity pricing dates for each forecast.

e) Please provide an explanation as to why the fuel and purchased power costs forecast to be recovered in 2027 are [REDACTED] for 2026 and [REDACTED] the 2025 forecast.

Request IR-2:

“2026-2027 GRA SR-01 Att 05 PCON.xlsx”, and “2026-2027 GRA SR-01 Att 06 PCON.xlsx”

a) For both SR-01 Att 05 and SR-01 Att 06, please confirm that the amounts shown as “Total FAM related costs” as presented hardcoded on the “Data Inputs” worksheets, line 38, are equal to the sum of the cost shown in lines 1-37 less the incremental cost associated with [REDACTED] as presented on lines 140. In 2026 this difference is approximately [REDACTED] and in 2027, the difference is approximately [REDACTED].

b) On the “BCF Allocation” worksheet in SR-01 Att 05 for 2026, e.g. Cell AB43, the total fuel costs are [REDACTED] with [REDACTED] (Cell AB26) being the total for FAM classes with

1 the difference being [REDACTED] as indicated in Cell AB37. On the Data Inputs work
2 sheets cell N38, the Total FAM related Costs are [REDACTED] for a difference from the total
3 costs of [REDACTED] of [REDACTED]. Please explain this difference [REDACTED] vs.
4 [REDACTED].

- 5 c) On the "BCF Allocation" worksheet in SR-01 Att 06 for 2027, e.g. Cell AB43, the total fuel
6 costs are [REDACTED] with [REDACTED] (Cell AB26) being the total for FAM classes with
7 the difference being [REDACTED] as indicated in Cell AB37. On the Data Inputs work
8 sheets cell N38, the Total FAM related Costs are [REDACTED] for a difference from the
9 total costs of [REDACTED] of [REDACTED]. Please explain this difference ([REDACTED] vs.
10 [REDACTED]).

11
12 **Request IR-3:**

13 2026-2027 GRA Direct Evidence, DE-03-DE-04, page 27, lines 16-19, "N15(i) 2026-2027 GRA
14 OR-01 Att 01.xlsx", "2026-2027 GRA SR-01 Att 05 PCON.xlsx", and "2026-2027 GRA SR-01 Att
15 06 PCON.xlsx"

- 16 a) Please explain what is meant by the highlighted sentence "In 2025 the Supplemental
17 Federal Loan Guarantee (FLG) costs were collected through the AA rider as the BCF was
18 not reset in 2025. ***For 2026 and beyond, the Supplemental FLG costs will no longer
19 be collected through the FAM riders and will be included in the BCF.***" (emphasis
20 added) Does this mean that the FLG amount is part of the BCF calculation? If so, where
21 do they appear? If not, please provide an explanation with direction to the appropriate
22 schedules as to where these costs appear. If not previously provided, please provide the
23 relevant schedules with links to exhibits active.
- 24 b) Please provide the source workbooks or indicate where in workbooks already provided
25 that the data provided in tabs "2026 Std," "2027 Std," "2026 Smoothed," and "2027
26 Smoothed" of the OR-01 Att 01 workbook are located. For example, the data for energy

1 in GWh and the per kWh charge for kWh Blocks 1 through 3 in columns B, C, E, F, H and
2 I, as well as data in Y (AA Rider), AA (BA Rider), AD (DSM PCR Rider), AF (DSM BA
3 Rider), and AI (SCRR Rider) are all hard coded.

4 c) Using, for example, the Small Industrial Tariff, please relate OR-01 Att 1, tab "2027 Std,"
5 "Base Cost of Fuel" (line 94) to the data in SR-01 Att 6, worksheet BCF Allocation line 20
6 (Small Industrial).

7 d) Please explain how the Base Cost of Fuel data per kWh charge in OR-01 Att 01, for
8 example worksheet ("2027 Std", col. C) relates to the cents per kWh on the "BCF
9 Allocation" worksheet in SR-01 Att 6 for 2027 (shown in worksheet column AS). For
10 example, for the small industrial tariff in workbook OR-01 (row 94 of "2027 Std") the per
11 kWh charge is shown as \$0.0863252636694016 (see Cells C94 and F94 where it is
12 rounded to \$0.08633). On the "BCF Allocation" sheet in SR-01 Att 06, the Fuel Costs used
13 for FAM purposes are calculated as [REDACTED]/kWh (see Cell AK20).

14
15 **Request IR-4:**

16 "2026-2027 GRA Direct Evidence", DE-03-DE-04, page 21, lines 12-14 and page 27, lines 15-16,
17 and Exhibit "N15(i) 2026-2027 GRA OR-01 Att 01

18 Preamble:

19 i. On page 21 of the Direct Evidence, the BCF amounts attributable to FAM customers are
20 identified as \$927.3 million for 2026 and \$850.9 million for 2027 representing smooth
21 amounts.

22 ii. In N15(i) on the "2026 Smoothed" worksheet cell AM348, the total revenue under all rates
23 for base cost of fuel for the total FAM classes, smoothed is \$881.9 million. The Base
24 Charge in W348 is indicated at \$864.9 million prior to adjustment for the AA/BA, DSM and
25 SCRR riders.

1 iii. In N15(i) on the “2027 Smoothed” worksheet, the total revenue under all rates for the total
2 FAM classes, smoothed is \$840.7 million. The Base Charge in W348 is indicated at \$824.0
3 million prior to adjustment for the AA/BA, DSM and SCRR riders.

4 Requests:

- 5 a) How do the smoothed amounts in point (i) above relate to the smoothed amounts in parts
6 (ii) and (iii)?
- 7 b) Please indicate the source file(s)/exhibit(s) where the data in part (i) can be found and
8 provide with all links to other exhibits if not previously provided.
- 9 c) Please provide an explanation for the drop in 2027 forecast base cost of fuel over the 2026
10 forecast base cost of fuel.

11

12 **Request IR-5:**

13 “2026-2027 GRA Direct Evidence”, page 21, lines 12-14 and page 27, lines 15-16, and Exhibit
14 “N15(i) 2026-2027 GRA OR-01 Att 01

15 Preamble:

- 16 i. On page 21 of the Direct Evidence, the BCF amounts attributable to FAM customers are
17 identified as \$927.3 million for 2026 and \$850.9 million for 2027 representing smooth
18 amounts.
- 19 ii. In N15(i), on the “2026 Smoothed” and “2027 Smoothed” tabs, cells W348 indicate the
20 Base Charge revenue for the Total FAM Classes related to the Base Cost of Fuel at \$864.9
21 million and \$824.0 million for 2026 and 2027, respectively.

22 Requests:

- 23 a) Please explain why cell A178/A179 reference 2023 Sales priced at 2023 Proposed rates.
- 24 b) Please explain why the BCF amounts in part (i) above differ from the amounts in part (ii)
25 above. Should these amounts be the same.

Request IR-6:

“2026-2027 GRA Direct Evidence”, Section 12.4 PHP COSS Treatment, Exhibit “N15(i) 2026-2027 GRA OR-01 Att 01, “2026-2027 GRA SR-01 Att 05 PCON.xlsx”, and “2026-2027 GRA SR-01 Att 06 PCON.xlsx”

- a) Does the proposed ADC service rider appear/is it accounted for in the SR-01 Att 05 and SR-01 Att 06 excel files? If so, please provide an explanation with references to the locations in the excel files.
- b) On the PHP tab in N15(i), what are the dates of August 12, 2025 and September 17, 2025 in reference to and what is the data being provided telling us?
- c) On page 79, lines 21-26 the evidence states that for purposes of the modelling, the value of priority interruption service has been applied as a 10 percent premium to the Large Industrial Interruptible Rider (LIIR) customer rider. Please indicate where in the COSS model this appears with specific references.

Request IR-7:

2026-2027 GRA Direct Evidence, DE-03-DE-04, section 4; SR-02 Attachment 1.

- a) The load forecast provided for use in the 2026-2027 GRA is dated April 30, 2024. NSPI has since completed its 2025 Load Forecast. Is NSPI planning to use the updated load forecast numbers to calculate rates in this GRA? If not, why not?
- b) Forecasted anticipated load (GWh) in both 2026 and 2027 appear to have decreased in the 2025 load forecast compared to the 2024 load forecast. Is it NSPI’s view that these decreases will lead to a mismatch in FAM rates and FAM costs? Please explain.
- c) Please provide the amount of electric energy (in MWh) and capacity (in MW) that the RTR market has provided, by year, since the last GRA.
- d) The peak (MW) and energy (MWh) impact of electric vehicles, by year, since the last GRA.
- e) Please provide a copy of the 2025 Load Forecast Report.

Request IR-8:

2026-2027 GRA Direct Evidence, DE-03-DE-04, page 27, FO-07 Att 1, and Appendices 7a and 7b; Exhibit N-5(C) PARTIALLY CONFIDENTIAL 2026-2027 GRA Direct Evidence Appendix 5A page 13, Figure 8.

At page 27, lines 15-16 the Direct Evidence states:

“The forecast fuel and purchased power costs for the two-year test period amount to \$1.8 billion, \$919 million in 2026 and \$918 million in 2027.”

In Request IR-1 we requested that Exhibit FOR-07 Att 1 be corrected. We refer to the corrected version herein.

- a) In the 2022-2024 GRA, Figure 4-3 provided an overview of Cost Drivers between the prior BCF Refresh and the 2022-2024 period. Please provide an updated version of this table showing the “2024 GRA Refresh, 2025 FAM, 2026 GRA and 2027 GRA,” as shown in Figure 8 of Exhibit N-5(C) Appendix 5A. For your convenience Figure 4-3 from the 2022-2024 GRA is reproduced below.

Figure 4-3: Overview of Cost Drivers from 2022 BCF Compliance to 2022-2024 Period

Fuel (\$M)	2022 BCF Compliance	2022	2023	2024
Solid Fuel	\$198.3	\$145.5	\$148.4	\$152.3
Natural Gas	47.1	75.9	76.6	81.6
Biomass	9.8	12.9	12.9	14.8
Oil	4.0	5.0	6.5	6.6
Imports	99.6	94.2	91.5	94.4
Maritime Link	161.9	169.4	166.8	164.8
Non-Wind IPP	14.3	21.4	23.0	29.5
Wind IPP	84.0	77.2	77.1	77.7
COMFIT	79.5	73.1	73.1	73.1
Additives	16.4	6.2	6.3	6.7
Other	1.1	1.7	1.0	1.1
Total Fuel Costs	\$715.9	\$682.5	\$683.2	\$702.7

- b) Please provide the date each cited forecast in the table requested in part a) was generated.
- c) Please provide the commodity pricing dates for each forecast.

Request IR-9:

2026-2027 GRA OE-01A Att 1 CONF, tab 9; 2026-2027 GRA OE-01A Att 2 CONF, tab 9.

a) Please explain the condition of the South Canoe Wind Farm. Has it been fully restored and returned to service at full capacity?

b) Please explain why Cape Sharpe Tidal, Annapolis Tidal Power, Little Brook, Grand Etang, Point Tupper 1, and Pubnico Point Wind Farm [REDACTED] during the forecast period.

c) Please provide the nameplate capacity for the Amherst Solar Garden assumed in the forecast period.

d) Generation from NSPI's hydroelectric fleet [REDACTED] [REDACTED]. NSPI's forecasted output for the forecast period [REDACTED]. Please explain why NSPI's hydro generation forecast [REDACTED].

e) What is NSPI's forecasted RES percentage for 2026?

f) What is NSPI's forecasted RES percentage for 2027?

Request IR-10:

2026-2027 GRA Direct Evidence, DE-03-DE-04, DE-03-DE-04, section 5.

a) Is NSPI forecasting a zero balance for FAM costs at the end of both 2026 and 2027?

b) If the answer to a) is anything but "yes," please provide an estimate of the ending FAM balance at those time intervals and please explain why NSPI's rates result in a forecasted non-zero FAM balance.

c) Please provide the project net interest exposure of customers (and NS Power) at the end of 2026 and 2027.

d) Please provide NS Power's current WACC.

e) Unless the answer to a) is “yes,” please provide updated rates across customer classes for the period assuming an end-of-period FAM balance of \$0.

f) For any interest on FAM balances, please explain

i. How these funds are accounted for, charged to FAM customers (in the event of an under-recovery), and disbursed (in the event of an over-recovery).

ii. In the case of interest due from FAM customers, please explain whether these funds are used to offset NS Power’s revenue requirements or are used for some other NS Power purpose.

iii. In the case of interest due from FAM customers, please explain whether all or a portion of these funds are flowed to NS Power’s parent company or any of its affiliates.

Request IR-11:

N-14(c) 2026-2027 GRA OP 01-15 PCON.pdf, specifically OP-04 Attachment 1.

a) In Excel tabular format, please provide the sustaining capital forecast, by year, for each of the assets listed in OP-04 Attachment 1. Please provide this data by generating unit, not by generating station for 2026 and 2027.

b) In Excel tabular format, please provide the sustaining capital actual expenditures, by year, since 2017 for each of the assets listed in OP-04 Attachment 1. Please provide this data by generating unit, not by generating station.

c) In Excel tabular format, please provide the sustaining capital forecast used in NS Power’s most recent Integrated Resource Plan base case, by year, for each of the assets listed in OP-04 Attachment 1. Please provide this data by generating unit, not by generating station through 2027.

Request IR-12:

1 2026-2027 GRA OE-01A Att 1 CONF; 2026-2027 GRA OE-01A Att 2 CONF; 2026-2027 GRA
2 SR-03.

3 a) Please provide all commodity price forecasts relied upon to develop the fuel and
4 purchased power costs in the GRA.

5 b) Please provide electronic copies of the referenced "industry information" used to develop
6 the fuel forecast listed on page 397 of the cited pdf Exhibit N-17(c), 2026-2027 GRA SR-
7 01-SR-04.

8 c) Please provide forecasted solid fuel consumption, by solid fuel type (e.g., low-sulphur/high
9 Btu imported coal, low-sulphur/low Btu imported coal, mid-sulphur imported coal, Powder
10 River Basin coal), domestic coal (and source mine), and petroleum coke), for each of NS
11 Power's solid-fuel burning generating units. Please provide in tabular Excel format by
12 month for the 2026-2027 period.

13 d) To the extent not already provided, please provide the fuel price forecasts for all solid fuels
14 identified in (c).

15 e) Please provide the technical specifications assumed for each of the solid fuels forecasted
16 to be burned in (c) (e.g., sulphur content, moisture content, heat content, etc.).

17 f) Please provide the monthly forecast cost of solid fuel transportation. Please distinguish
18 by method (i.e., between rail, truck, and ocean freight).

19 g) Please provide the forecasted natural gas consumption by source/origin/pricing hub (e.g.,
20 Alberta, Algonquin) for the 2026-2027 period.

21 h) Please provide the monthly transportation cost of natural gas. Please distinguish by
22 sources identified in (g). Please provide in tabular Excel format by month for the 2026-
23 2027 period.

24 i) To the extent not already provided, please provide the fuel price forecasts for all natural
25 gas sources identified in (g).

- j) Please identify all biomass fuel types assumed to be consumed by NS Power's generators for the 20226-2027 period. For each type of biomass fuel, please identify its description and moisture content.
- k) Please provide the forecasted biomass consumption by biomass fuel types identified in (j) for the 2026-2027 period. Please provide in tabular Excel format by month.
- l) Please provide the monthly load assumed for PHP in the 2026-2027 period in determining FAM/BCF rates. Please provide in tabular Excel format by month for the 2026-2027 period.
- m) Please identify all FAM costs associated with the biomass plant for 2026 and 2027, other than the cost of the biomass fuel itself. Please include any and all transportation, silviculture, handling, storage, O&M, and quality/quantity control costs associated with the plant.
- n) Please provide the technical specifications assumed for each of the liquid fuels forecasted to be burned during the forecast period (e.g., heat content, etc.).
- o) Please provide all data relied upon and calculations supporting NS Power's forecast of additives.
- p) Please provide all data relied upon and calculations supporting NS Power's forecast of the foreign exchange rate.
- q) Please provide the fuel quantity and blend ratio restrictions for each generating unit in the NS Power fleet.

Request IR-13:

Exhibit N-14(C), 2026-2027 GRA OP 01-15 PCON.pdf, OP-04 Attachment 1. For each of NS Power's listed generating units, please provide in Excel tabular format and by generating unit (not by plant):

- a) The forecasted hourly output for each generating unit listed in the referenced attachment for the 2026-2027 period.
- b) Forecasted availability factors for each month of the 2026-2027 period.
- c) Forecasted planned outage hours, by month for the 2026-2027 period.
- d) Forecasted maintenance outage hours, by month for the 2026-2027 period.
- e) Forecasted forced outage hours, by month for the 2026-2027 period.

Request IR-14:

2026-2027 GRA Direct Evidence, DE-03-DE-04, page 7, Sections 1.5 and 5.2.

- a) Please provide all emissions and environmental constraints used in determining the FAM/BCF rates for the 2026-2027 period.
- b) Please explain how the FAM forecast used in (a) achieves environmental compliance with all items identified in (a).
- c) Please provide all carbon taxes, direct adders, compliance costs, and/or GHG emissions shadow prices used by NS Power in its FAM forecast for the 2026-2027 period in determining the FAM/BCF rates.

Request IR-15:

2026-2027 GRA OE-01A Att 1 CONF; 2026-2027 GRA OE-01A Att 2 CONF.

Regarding the Maritime Link and Muskrat Falls:

- a) Please provide the monthly forecast of NS Base Block energy used in developing the FAM/BCF rates for the 2026-2027 period. Please provide in tabular Excel format.
- b) Please provide the monthly forecast of NS Supplemental Block energy used in developing the FAM/BCF rates for the 2026-2027 period. Please provide in tabular Excel format.
- c) Please provide the monthly forecast of Surplus Energy used in developing the FAM/BCF rates for the 2026-2027 period. Please provide in tabular Excel format.

- 1 d) Please provide the monthly average prices for all quantities identified in (a) through (c).
- 2 e) Please provide support and backup calculations for the price forecasts in (d).
- 3 f) Please provide the monthly forecast of non-Maritime Link "Import" energy used in
- 4 developing the FAM/BCF rates for the 2026-2027 period. Please provide in tabular Excel
- 5 format.
- 6 g) Please provide the monthly average prices for all quantities identified in (g).

7

8 **Request IR-16:**

9 2026-2027 GRA FO-07 Att1 PCON.

- 10 a) At tab "FO-7" line 4, NSPI is forecasting substantial decreases in [REDACTED] in both
- 11 2026 and 2027 (columns H, I) relative to actual 2024 costs (column D). Please provide a
- 12 narrative explanation of the reasons for this forecasted decrease.
- 13 b) At tab "FO-7" line 5, NSPI is forecasting substantial decreases in [REDACTED] in both
- 14 2026 and 2027 (columns H, I) relative to actual 2024 costs (column D). Please provide a
- 15 narrative explanation of the reasons for this forecasted decrease.
- 16 c) At tab "FO-7" line 12, NSPI is forecasting substantial decreases in [REDACTED] in both
- 17 2026 and 2027 (columns H, I) relative to actual 2024 costs (column D). Please provide a
- 18 narrative explanation of the reasons for this forecasted decrease.
- 19 d) Regarding tab "FO-7" line 16, please provide this data with the following categories
- 20 distinguished: (1) Maritime Link Surplus Energy, (2) Maritime Link additional bilateral
- 21 energy, and (3) non-Maritime Link imports.
- 22 e) Regarding tab "FO-7" line 19, please provide this data broken down by all resources
- 23 identified by NSPI as "Wind Purchases."
- 24

25 **Request IR-17:**

2026-2027 GRA OE-01A Att 1 CONF, tab "Output 2"; 2026-2027 GRA OE-01A Att 1 CONF, tab "Output 2."

a) Please provide assumed equivalent forced outage rate for the Labrador Island Link during 2026 and 2027. If no assumption was made, please explain the method by which NSPI forecasted expected availability of energy deliveries from Newfoundland and Labrador.

b) Please provide the data in row 49 by wind generation resource. Please provide for both referenced attachments.

c) Please provide the assumed commercial operations date, nameplate capacity, forecasted capacity factor, and pricing terms for the Goose Harbour Lake Wind Farm.

d) Please provide the price forecast relied upon in (c).

e) Please provide the contractual arrangements (e.g., purchased power agreement) for the Goose Harbour Lake Wind Farm.

f) Please provide a narrative description of how NSPI expects the commercial arrangements with the Goose Harbour Lake Wind Farm will work, including impact on FAM costs for FAM customers.

g) Please provide the assumed commercial operations date, nameplate capacity, forecasted capacity factor, and pricing terms for all wind farms selected in the Rate Base Procurement.

h) Please provide the price forecast(s) relied upon in (f).

i) Please provide the contractual arrangements (e.g., purchased power agreement) for the projects identified in (f).

Request IR-18:

2026-2027 GRA Direct Evidence, DE-03-DE-04, pages 79-80.

Regarding PHP:

- 1 a) Please confirm that as an ATL customer, PHP will pay FLG (or Supplemental FLG costs)
- 2 during 2026 and 2027. If not confirmed, please explain.
- 3 b) Please confirm that as an ATL customer, PHP will pay for costs associated with the \$117
- 4 million receivable purchased by Invest Nova Scotia during 2026 and 2027. If not
- 5 confirmed, please explain.
- 6 c) Please provide, on a monthly basis for the forecast period and in Excel format, PHP's
- 7 assumed load.
- 8 d) Please provide, on a monthly basis for the forecast period and in Excel format, PHP's
- 9 assumed interruptible volumes (in MWh) and interruptible credit, in dollars.
- 10 e) Please provide, on a monthly basis for the forecast period and in Excel format, PHP's
- 11 assumed *priority* interruptible volumes (in MWh) and *priority* interruptible credit, in dollars.
- 12 f) Please explain how output from the Goose Harbour Lake Wind Farm is assumed to
- 13 interact with PHP's expected load and expected costs, as assumed in the BCF/FAM
- 14 forecast.
- 15

16 **Request IR-19:**

17 2026-2027 GRA Appendix 1-6 PCON, Appendix 6B (Redline).

- 18 a) Please explain the edit to move the BUTU reference at pages 7-8.
- 19 b) Please explain the revisions to item 4 on pages 8-10.
- 20 c) Why have the "Ash Hauling costs" at pages 14, 16 and "Tufts Cove Wharf / Buoy Chain
- 21 Inspection and Maintenance Costs" at page 16 been added to the POA? Were these
- 22 previously unrecoverable?
- 23 d) Please explain "NSP Owned Variable Production Costs," including the "[t]hird party
- 24 production bonuses and penalties for NSP owned power production" at page 23.
- 25

26 **Request IR-20:**

- 1 2026-2027 GRA Appendix 1-6 PCON, Appendix 5B.
- 2 Please explain the addition of [REDACTED] to page 9.