2026 **M12588**

NOVA SCOTIA ENERGY BOARD

IN THE MATTER OF: ***The Public Utilities Act***

IN THE MATTER OF: **An Application by Nova Scotia Power Incorporated for approval of CI C0053699 Renewable to Retail Implementation $5,644,468**

INFORMATION REQUESTS

To: Nova Scotia Power Incorporated (“NSPI”)

From: Renewall Energy Inc. (“**REI**”)

Responses Due: February 17, 2026

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Issued at Halifax, Nova Scotia, this 26th day of January 2026.

Request IR-1:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, page 1 of 6.**

> *NS Power has set up a dedicated RtR Project Implementation team (the Project team) who began gathering specific requirements to serve this line of business. The project implementation work began in early 2023 and is expected to conclude late in 2026.*

(a) Please provide names of the Project team showing internal and external resources, roles, direct reporting, and accountability for scope, schedule, cost, and quality deliverables.

(b) Please provide any internal documentation or resources that specify the gathered “specific requirements to serve this line of business” that the Project team created, and/or relies on in completing this transition.

(c) Please identify the decision-making authority and escalation process for RtR project scope changes, budget variances, and schedule delays, including Renewall's role and approval rights.

Request IR-2:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, page 1 of 6.**

NS Power has conducted detailed requirements gathering and scoping based on areas of impact and mechanisms that will need to be in place to facilitate the transition of customers and the onboarding of the first LRS in the RtR Market.

(a) Please provide the documentation described, that outlines the detailed requirements for gathering and scoping, along with the corresponding areas of impact and mechanisms that will need to be in place.

(b) Please provide detailed specifications for the customer transition mechanisms, including the following (as available):

(i) Customer onboarding process flows (bundled-to-unbundled transition);

(ii) Customer offboarding process flows (unbundled-to-bundled return);

(iii) System changes, webforms, data flows, and validation rules supporting each transition; and

(iv) Customer communication and notification protocols.

Request IR-3:

Reference: N-1, C0053699 Renewable to Retail Implementation Project, page 1 of 6.

Cost recovery for capital expenditures and operating costs associated with the initial setup and ongoing operation will be recovered from LRSs through the applicable RtR tariffs. Accordingly, costs associated with the previous establishment of tariffs to facilitate the RTR market, leading up to the Board's 2016 decision will be included in and considered through a future Annually Adjusted Rates (the AAR) process starting in 2026 and continuing until full cost recovery has been achieved.

(a) Please confirm whether NSPI intends to recover all the RtR Implementation Project costs incurred under capital application C0053699 through the AAR process.

(b) If any portion of the costs will not be recovered through the AAR, please identify and explain the alternative recovery treatment.

(c) Please provide the specific cost recovery framework and the allocation methodology for assigning costs to LRSs, now and in the future.

(d) Please identify any legacy RtR-related costs incurred prior to the Board's 2016 decision, including:

(i) a description of each cost category;

(ii) the original incurrence period; and

(iii) the accounting treatment applied to date.

(e) Please identify the exact timing for the first AAR filing (target filing date, test period, and effective date) and confirm what RtR implementation cost data will be included in that initial filing.

(f) Please confirm whether the 2026 AAR filing will set the initial RtR tariffs based on the amount approved in this application? If not, explain how it will be set.

(g) If so, does NSPI intend to account for variances between the approved amount and actual amounts incurred? Please explain.

Request IR-4:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, page 1 of 6.**

LRSs and their customers are responsible for all setup and operational costs… Cost recovery… will be recovered from LRSs…

(a) What specific controls and accounting rules did NSPI implement to ensure only RtR-incremental capital costs are included here, and that no general CIS/MDMS modernization or "business as usual" IT spend is being shifted to the LRS?

(b) If these software enhancements deliver broader benefits to NSPI (e.g., digital forms capability generally), what allocation method was applied so the LRS does not fund a capability that will be used outside RtR?

Request IR-5:

For each functional area listed on page 1 (billing, reporting, settlement, reconciliation, etc.), identify what portion of spend is new/incremental for RtR versus enhancements that would have been undertaken for NSPI's broader operations in any event.

Request IR-6:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, page 1 of 6.**

These system and business changes will be made scalable to accommodate potential future growth in the RtR market, including the addition of other LRS as necessary.

(a) In relation to this scalability, please outline the:

(i) Design assumptions and technical specifications showing how RtR systems are sized and configured to support multiple LRS;

(ii) Scalability testing plans and results;

(iii) An estimate of incremental work scope and cost that would be triggered if a second LRS enters the market; and

(iv) An explanation of how scalability investments in the current project will reduce future onboarding costs for additional LRS.

(b) Has NSPI estimated the scalability incremental costs within the RtR Implementation project? If so, please explain. If not, how are these costs considered?

(c) What portion of the estimate relates to scalability for future LRSs?

(d) Why is it prudent and necessary to have the first LRS fund future market growth capabilities now?

(e) What is the minimum viable set of system changes required to enable the first LRS to transact at COD, and which components in this CI go beyond minimum viability?

Request IR-7:

(a) Why are bespoke online forms and Customer Information System (CIS) modifications necessary at this stage rather than using existing customer change workflows with incremental manual validation, at least for the first LRS and anticipated volumes?

(b) Please elaborate on what specific Business Intelligence reports are being built, who requires each report, and why existing standard reports (or simple exports) do not meet those requirements?

Request IR-8:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, page 1 of 6.**

The requirements of this project will impact several teams across NS Power and necessitate enhancements to technology solutions such as the Customer Information System (CIS) and Meter Data Management System (MDMS).

And: **N-1, C0053699 Renewable to Retail Implementation Project, page 2 of 6.**

The project involves modifying the CIS as well as developing online forms for onboarding and offboarding customers to incorporate the changes anticipated with the activation of the RtR market.

(a) Please confirm NSPI's current plan and timeline for the CIS Replacement capital project including project direction, scope, timeline, or cost.

(b) Given that the RtR implementation includes changes to the CIS for billing, customer information management, tariff maintenance, and onboarding/offboarding processes, please explain:

(i) What specific CIS functions are being enhanced (tariff determinants, settlement billing logic, customer choice flags, etc.), and how did NSP validate that each enhancement is strictly RtR-specific and not general platform improvement?

(ii) What assumptions about CIS system capabilities, timeline, and technical specifications were used in developing the

RtR implementation scope and cost estimate;

(iii) Whether and how those assumptions have changed as a result of the cybersecurity incident or any re-scoping of the CIS Replacement project;

(iv) Whether any RtR work scope, integration approach, or cost has changed due to revised CIS assumptions; and

(v) Whether any RtR deliverables or costs could be duplicated, stranded, or rendered obsolete by the CIS Replacement project.

(c) Please provide documentation showing how NSPI has coordinated RtR implementation planning with CIS Replacement planning, including integrated project schedules, dependency analyses, risk registers, and scope/interface management protocols, particularly following the cybersecurity incident.

Request IR-9:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, page 2 of 6.**

Implementation began in 2023… based on… COD of Q3 2024… COD… revised… estimated… Q3 of 2026"

(a) Identify all workstreams started for the originally stated COD that were later paused, reworked, or extended due to the COD change—and quantify the costs of that rework/extension included in this CI.

(b) Please provide details of the analysis and decision-making to demonstrate that NSPI actively re-baselined scope and spend following the COD delay, to minimize the costs to be recovered from the LRS.

Request IR-10:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, pages 2-3 of 6.**

The increase of the estimated $581,816 from the 2025 ACE Plan subsequent submittal estimate of $5,062,652 is primarily due to increased Administrative Overheads and the requirement to ramp up resources a second time to *accommodate extended project timelines to align with the LRS' revised COD dates and to a lesser extent, an increase in technical requirements for data integration of forecasted generation data as well as additional testing complexity that was previously not considered.*

(a) Please identify whether any of these cost increases were caused or influenced by the cybersecurity incident, and provide supporting documentation (incident impact assessments, vendor change orders, resource requirement analyses) for each affected cost category.

(b) In relation to the second ramp-up costs noted, please explain whether NSPI has considered the impact of the cybersecurity breach and any resulting limitations on system access and customer data availability when attributing costs to the extended project timeline. And if so, how?

(c) Please describe the cost tracking methodology used to distinguish costs related to the 2025 cybersecurity incident from RtR project costs.

(d) Please provide any cybersecurity incident investigation reports, findings, or impact assessments relevant to the RtR implementation project, including any identified changes to functional requirements, technical specifications, security controls, integration protocols, or testing requirements that may have affected project scope or cost.

(e) Please explain whether the referenced "increase in technical requirements for forecasted generation data integration" were driven in whole or in part by cybersecurity incident remediation needs and provide supporting documentation showing the technical requirement changes and their cost impacts.

Request IR-11:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, pages 2-3 of 6.**

(a) Please reconcile the total Administrative Overhead amounts (total estimate of $275,362) with the referenced "~$500K increase" primarily caused by Administrative Overhead?

(b) Please provide a detailed variance bridge showing the prior estimate's Administrative Overhead amount versus the current estimate's amount and explain the drivers of the increase.

(c) Please confirm whether Administrative Overhead rates or allocation bases changed between the prior estimate and the current estimate, and if so, explain the reason for the change and quantify the cost impact on the RtR project.

Request IR-12:

Reference: **N-1, C0053699 Renewable to Retail Implementation Project, pages 2-3 of 6.**

(a) Please break down the $581,816 variance into dollar amounts for (i) Administrative Overhead, (ii) second ramp-up, (iii) data integration requirements, and (iv) added testing complexity—and identify which items reflect scope change versus underestimation versus inefficiency (or any other reason).

(b) How much of the variance is attributable purely to schedule extension (time-related costs), and what steps did NSP take to minimize time-related cost accumulation once it became clear COD had moved?

Request IR-13:

(a) Please identify all software systems that the RtR implementation depends on (including CIS, MDMS/MDM, integration middleware, webform platforms, and reporting/BI tools), and for each system, confirm:

(i) whether cybersecurity incident remediation required version upgrades, patches, or configuration changes;

(ii) whether those changes increased RtR integration complexity or cost; and

(iii) the quantified cost impact on the RtR project.

(b) Given that the RtR implementation includes metering and interval data collection/aggregation functionality dependent on MDMS/MDM systems, please provide:

(i) The current meter reading onboarding timeline and operational capability date for interval data collection, aggregation, and delivery to downstream systems; and

(ii) An explanation of whether any delays in AMI deployment, smart meter communication enablement, or meter reading onboarding have affected or could affect the RtR implementation schedule or the ability to support Renewall's Q4 2026 COD.

(c) Please confirm that all required metering, data collection, and settlement infrastructure is anticipated to be fully operational and tested in time to support Renewall's COD and provide justification for this anticipated readiness.

Request IR-14:

Please elaborate on what existing MDMS capabilities were evaluated and found insufficient for RtR settlement and billing and explain why.

Request IR-15:

Reference: N-1, C0053699 Renewable to Retail Implementation Project, pages 4-5 of 6, Capital Project Detailed Estimate.

(a) Please provide procurement documentation for all major external costs in the Project Estimate, including:

(i) MDMS Module Updates ($1,432,500);

(ii) MDMS Extended Functional Support ($359,515);

(iii) CIS Development/enhancements ($59,000);

(iv) WebForm Development ($57,000); and

(v) All consulting resources (Business Analysts, Technical/IT, Project Management).

(b) For each major external cost identified, please confirm whether competitive procurement practices were used, and if not, please explain the rationale.

(c) For each of the major external consulting costs, please explain how NSPI determined that the external work was required for the completion of the RtR Implementation project and that external consulting was a cost-effective approach.

(d) For each consulting resource category (Sr Business Analyst, Jr Business Analyst, Business Analyst, Lead Engineer, Project Manager), identify the vendor(s) or consulting firm(s) (if available).

(e) Why is labour overtime required at all given the COD was extended?

Request IR-16:

(a) Please provide a complete RtR project deliverable list, including for each deliverable: (i) description and acceptance criteria; (ii) responsible party; (iii) delivery date; (iv) Renewall review/approval role; and (v) cost allocation.

(b) Please confirm whether the RtR implementation will deliver any new standalone systems or software applications, or whether all changes are enhancements/configurations to existing NSPI systems (CIS, MDMS, webforms, reporting tools).

(c) Please provide clarification on what system outputs, reports, or data files will be delivered to Renewall, along with the anticipated file formats, data, and delivery frequency to LRSs.

Request IR-17:

Please provide the detailed specifications of the webforms to be developed.

Request IR-18:

Please confirm whether NSPI is seeking recovery of its own regulatory hearing costs (internal and external legal, consulting, expert witness costs) associated with this RtR capital application and other RtR applications?

Request IR-19:

Reference: M11875, N-5, NSPI (REI) IR 4 (e).

NS Power does not believe the vintage of the Customer Information System has a bearing on the cost effectiveness of the overall approach to technology enhancements required to serve the RtR Market. Minimal change has been required to the Customer Information System for this purpose.

Reference: M12619, N-1, page 133, lines 12-20.

Over the last 28 years, the CIS has been customized to meet many customer, compliance, and operational requirements. This approach provided customers with a low-cost solution, and it continues to enable its supported functions in a secure and low cost manner.

The CIS application is no longer under vendor support and has undergone significant changes and customizations over its lifespan. While investments have been made to remain on supported server infrastructure, operating system, and database technologies, the technology risk profile of this solution remains high.

(a) Please explain how these statements are consistent with one another.

(b) Please explain how these statements relate to the references to technical integration complexity and software update needs, and please provide the rationale for allocating those expenses to LRS customers.

(c) Please advise whether NSPI has conducted any analysis estimating what portion of the $5.6M project cost might be avoided or reduced if NSPI had a modern, cloud-native CIS platform, and if so, please provide that analysis.

Request IR-20:

Reference: M11874, N-4, NSPI (NSUARB) IR 1 Attachment 1, page 4;

And Reference: N-1, C0053699 Renewable to Retail Implementation Project, page 4.

Preamble: In the prior letter of credit proceeding, M11874, NSPI reported AFUDC of $96,024 through September 2024, whereas in this proceeding, the AFUDC is calculated at $653,657 total.

(a) Please explain the increase in AFUDC since that proceeding and confirm whether there have been any changes in the methodology used to calculate AFUDC. If so, please explain.

(b) What AO rate(s) were applied, to what cost base(s)?

(c) Are those AO charges incremental and not already embedded in contractor billings? Please explain.

(d) How did NSPI ensure AO is not double counted with “fringe” already included in the averaged labour rates used for budgeting?

Request IR-21:

(a) Is the “agreed-upon change request process” in writing? If so, please provide a copy. If not, please describe and confirm that this description has been signed off by the LRS.

(b) What is the agreed-upon scope, beyond which a change is merited?

(c) Is there a dispute resolution process if there’s no agreement?

Request IR-22:

Reference: **M12339 Board Order, November 19, 2025.**

1. NS Power must engage with interested parties, as contemplated under s. 22(1) of the Electricity Act, to develop or amend any tariffs, procedures or standards of conduct necessary to enable distribution-connected generation and net billing, while adhering to the requirements of s. 22(2).

2. The Board directs NS Power to file an application for the approval of the necessary tariffs, procedures or standards of conduct by April 1, 2026.

(a) Please outline what specific steps have been taken by NSPI to advance the Board’s directions in M12339.

(b) What, if any, costs are forecasted by NSPI to fulfil the Board’s Order?

(c) Please confirm that any costs which NSPI seeks to recover from the LRS in relation to M12339 are included in the scope of this Application. If not, please provide a budget estimate in as much detail as possible, by cost category, and explain when and how NSPI proposes to recover them.