

NOVA SCOTIA ENERGY BOARD

IN THE MATTER OF: THE PUBLIC UTILITIES ACT

- and -

**IN THE MATTER OF: IN THE MATTER OF AN APPLICATION by NOVA SCOTIA
POWER INCORPORATED for Approval of the 2026 Annual Capital
Expenditure (ACE) Plan - \$284 million**

NON-CONFIDENTIAL INFORMATION REQUESTS

To: **Michael Willett**
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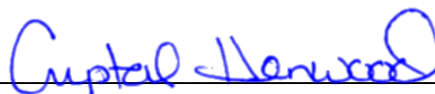
From: Board Staff
Nova Scotia Energy Board

Responses Due: **Friday February 13, 2026**

Copies: 1 electronic copy (PDF searchable)

Contact Person: **Holly Chisholm**
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Issued at Halifax, Nova Scotia, this 23rd day of January 2026.



Crystal Henwood, Clerk of the Board

General Inquiries and Follow-Up pages 7 to 30

Request IR-1:

Page 8 notes that the targeted reliability projects include vegetation management, storm hardening and upgrades, device replacements and grid modernization. Please identify the projects that would fall under these categories from the Routines in section 10 and those in the individual Capital Investments (Generation, Transmission, Distribution and General Plant).

Request IR-2:

Figure 1 Nova Scotia Power (NS Power) Total Capital Investment: Historical, Budget and Forecast.

- a) In the 2025 Annual Capital Expenditure (ACE Plan) M12012, Figure 1 in the application shows a total expected capital expenditure of \$4,134.4M from 2025 to 2029 inclusive. Figure 1 in the 2026 ACE Plan application shows a total expected capital expenditure of \$3,610.8M from 2025 to 2029 inclusive. Please describe the reasons for the \$523.6M decrease in expected capital expenditures over these years between the two ACE Plans, particularly in the context of getting off coal fired generation by 2030.
- b) Please describe the reasons for the expected decline in capital expenditures beyond 2028.
- c) Please explain what explicit constraints (financial, operational, regulatory, system reliability, and customer affordability) were applied in developing the 2026 to 2030 capital forecasts shown in Figure 1 and confirm whether the forecast reflects a top-down capital limit or is the aggregation of bottom-up project submissions.
- d) Please confirm whether the forecast capital levels shown beyond 2026 assume continuation of existing depreciation rates, continued recovery of all capital investments in rate base and no material changes in planning responsibility arising from the transition to the Nova Scotia Independent Energy System Operator (IESO Nova Scotia).
- e) Please provide an updated version of Figure 1 that incorporates high level estimates of the expected funding to be received clearly showing how much NS Power will fund and amounts expected to be funded by external sources. Please identify the degree of certainty associated with these funding assumptions.
- f) Please confirm whether the capital investment trajectory shown in Figure 1 would remain unchanged if assumed external funding is delayed, reduced, or does not materialize.

Request IR-3:

In reference to Figure 2 – Total Annual Capital Expenditures by Function, on page 15.

- a) Please describe the reasons for the significant increase in forecast generation spending in 2027 to 2029 compared to compared to the 2026 ACE Plan generation budget.
- b) Please describe the reasons for the significant decrease in forecast transmission spending from 2028 to 2029.
- c) Please describe the reasons for the significant increase in forecast general plant spending from 2027 to 2028.
- d) In which “Function” category are “synchronous condensers” included?
- e) In which “Function” category is “energy storage” included?
- f) Please provide an excel version of Figure 2 providing a breakdown of the spending by ACE Category, Functional Class (Hydro, steam etc.) and Major Location.

Request IR-4:

Figure 2: Total Annual Capital Expenditures by Function on page 15 budget for 2026 is lower for Generation and Transmission but higher for Distribution and General Plant in comparison to Figure 2 Total Annual Capital Expenditures by Function for 2026 from the 2025 ACE Plan in matter M12012. Please briefly discuss the changes in the 2026 budget for Generation and Transmission and please detail if there were changes to specific projects driving these reductions.

Request IR-5:

Figures 3 and 4 Breakdown of Capital Forecast by Investment Type on pages 16 and 17.

- a) The 2025 ACE Plan application included capital spending in 2026 to 2029 for the NS-NB reliability tie. Please explain why this spending is no longer shown in Figures 3 and 4 in the 2026 ACE Plan.
 - i. What are the forecast capital spending amounts for the reliability tie project in each year from 2026 to 2030?
- b) With regards to the estimated Sustaining Capital spending for 2026 to 2030, please identify how much of each year’s spending is estimated to be spent on NS Power’s existing coal fired generation fleet.
- c) With regards to the estimated Generation Reliability Capital spending for 2026 to 2030, please identify how much of each year’s spending is estimated to be spent on NS Power’s existing coal fired generation fleet.

- d) Please explain why the forecast capital spending for regulatory/compliance from 2026 to 2029 has decreased by roughly 50% to 58% compared to forecasts in the 2025 ACE Plan.

Request IR-6:

Figure 4: Breakdown of Capital Forecast by Investment Type on page 17 presents the budget estimates for investment in the Eastern Clean Energy Initiative (ECEI) – Synchronous Condenser for 2026 to 2029. The values presented in the application are lower for 2026, 2028 and 2029, albeit higher for 2027 compared to the budget estimates presented in the 2025 ACE Plan in M12012.

- a) In its 2025 ACE Plan application, NS Power had estimated capital spending of \$243.8M in 2025 to 2027 for ECEI – Synchronous Condenser. Figures 3 and 4 of the 2026 ACE Plan application show total forecast capital spending of \$338M from 2026 to 2029. Please explain why forecast spending on the ECEI – Synchronous Condenser has been extended from 2027 to 2029.

- i. Please explain why the estimated capital spending on the ECEI – Synchronous Condenser has increased compared to the projections shown in the 2025 ACE Plan.

- b) How much was spent on the ECEI – Synchronous Condenser in 2025?

- c) What is the current estimated total cost for the ECEI Synchronous Condenser project?

- d) Recognizing that the estimates presented in the 2026 ACE Plan application are more current/accurate, please explain the budget changes forecasted for the ECEI Synchronous Condenser.

Request IR-7:

- a) Please identify, within the 2026 ACE spending forecast, all projects related to Information Technology (IT). For each IT project, please specify whether the project represents a natural lifecycle replacement or upgrade, or whether it was initiated in response to the cybersecurity incident.

- b) For cybersecurity related projects, please further clarify whether the scope involves the replacement of existing infrastructure or the addition of new assets intended to enhance system resiliency and robustness.

Request IR-8:

Section 4.2 2025 ACE Plan Capital Items Deferred/Cancelled, please identify those projects that were deferred or cancelled with a criticality rating of 16 or higher.

a) For those projects with a criticality rate of 16 or higher, how many were cancelled?

i. What does NS Power intend to do with these projects?

b) For those projects with a criticality rate of 16 or higher and with a budget greater than \$1M, how many projects were deferred.

i. Briefly describe the mitigation measures NS Power has taken to sustain each asset.

Request IR-9:

In reference to Figure 7 - Subsequent Submittal Project Status Update, pages 28-29. The Susie Lake Substation Addition project was included in the 2023 ACE Plan as a subsequent submittal item with a total estimated cost of \$6.2M. The project was then shown as a 2024 ACE Plan subsequent submittal item. Figure 8 in the 2025 ACE Plan showed the project with an updated 2024 total estimated cost of \$5,701,709, while Figure 11 showed an updated 2025 total estimated cost of \$13,954,518. Figure 10 in the 2026 ACE Plan now shows and total estimated cost for the project of \$8,256,386.

a) Appendix C of the 2026 ACE Plan application notes that the project has been deferred to complete additional engineering before proceeding. Please explain why it has taken an additional year to complete additional engineering.

b) Please describe the reasons for the significant decrease in the total estimated project cost between the 2025 and 2026 ACE Plans.

Request IR-10:

In reference to Figure 10 – 2026 Capital Items Forecast for Subsequent Submittal, pages 34-38.

a) To what AACE Class level have the cost estimates been developed for the 2026 Capital Items Forecast for Subsequent Submittal?

i. What level of contingency has been included in these estimates and how was the level of contingency determined?

ii. What is the expected accuracy of these cost estimates?

b) With regards to the total project cost estimate for the C0064966 HYD – Tusket Powerhouse Tidal Pool Fish Passage project: How does the current estimate of \$1,315,495 compare to the estimate used in the Economic Analysis Model (EAM) for the

1 Tuskett Main Dam Refurbishment Authorization to Overspend (ATO) application, Matter
2 M10197, comparing dam refurbishment to partial and full decommissioning?

3 c) With regards to C0081985 – Michelin DVR Phase 2 project: In NS Power's application
4 under Matter M11656 Michelin Waterville DVR, was there any mention of Phase 2 for the
5 project?

6 i. If not, why not?

7 ii. What is the purpose of Phase 2 of the project?

8
9 **Section 5.0 2026 Annual Capital Expenditure Plan pages 31 to 39**

10 **Less than \$1M**

11 **Request IR-11:**

12 Figure 12: Historical Number of Projects Less Than \$1M indicates that there are 330 steam
13 projects in 2026. Please identify the number of projects for each individual steam generation
14 facility.

15 a) In reference to Appendix B, tab Less than \$1M investments for Trenton 5, please explain
16 the difference between TRE5- Boiler Refurbishment 2026 and TRE5 Boiler South WW
17 Panel at Lower Header and why they are separate projects.

18 b) In reference to Appendix B, tab Less than \$1M investments for Trenton 5, please explain
19 the difference between 3 Mill Refurbishment, 1 Mill Refurbishment and Mill Platform and
20 why they are separate projects.

21 c) In reference to Appendix B, tab Less than \$1M, investments for TUC3, please explain the
22 difference between North Boiler Feed Pump Refurbishment, Boiler Safety Valves
23 Replacement, Boiler Refurbishment 2026 and Steam Drum Refurbishment, and why they
24 are separate projects.

25 d) Please confirm or explain otherwise that there are no projects specifically for Langan 2 that
26 are less than \$1M.

27 e) In reference to Appendix B, tab Less than \$1M, there are several capital projects for LIN1,
28 LIN3 and LIN4 on the boiler, such as the Boiler Refurbishments 2026, Burner Front
29 Refurbishments 2026, Boil Tube Replacements 2026, Boiler Erosion Reduction System
30 2026 and Valve Refurbishments. For each unit, please explain why these are separate
31 capital investments rather than one all encompassing capital project.

Request IR-12:

Please identify all projects with estimated total project costs of less than \$1M in the 2026 ACE plan that relate to steam or other thermal generation assets.

- a) For each project identified, please confirm whether the associated asset is expected to be retired, decommissioned, or subject to material underutilization by 2030.

Request IR-13:

Does NS Power apply any internal aggregate cap or approval threshold to the total annual spending on projects with estimated total project costs of less than \$1M?

Section 6.0 Generation pages 40 to 46

Request IR-14:

Board staff note that over the five-year period 2022-2026, NS Power's cumulative budgeted capital expenditure on generation projects with estimated total project costs of less than \$1M total approximately \$295M, of which approximately \$246M relates to steam or other generation assets.

- a) Please provide actual spend for this category for 2020 – 2025.
- b) Please explain how this level of sub \$1M capital investment is consistent with the path to 2030 plan.
- c) In your response, identify whether NS Power considers the expenditures to be:
 - i. Life extension investments
 - ii. Minimum safe operation investments, or
 - iii. Investments necessary to meet regulatory or safety requirements only

Please indicate which category applies to each major class of expenditure.

Request IR-15:

In reference to Figure 13 - Generation Investment on page 40.

- a) Please confirm that the dollar figure shown for 2028 in Figure 13 of the 2026 ACE Plan application includes the planned Gas Conversion project at Point Tupper No. 2.
 - i. If not confirmed please explain.
- b) Please confirm that the dollar figure shown in 2029 in Figure 13 of the 2026 ACE Plan application includes the planned Heavy Fuel Oil Conversion project at Lingan 1/3/4.
 - i. If not confirmed please explain.
- c) Please provide the forecast utilization rates for each of NS Power's generating units for the years 2026 to 2035 inclusive.

- 1 d) Please provide a copy of the 2025 health and risk profiling for each of NS Power's
2 generating facilities.
3

4 **Request IR-16:**

5 Figure 17: Generation Carry-over Capital Spending Summary. Have there been any changes to
6 the Final Date for any of the projects listed in Figure 17 since the 2026 ACE Plan has been filed?

- 7 a) Please identify each of these carry-over projects that has a current total estimate amount
8 that exceeds the Board approved amount by the ATO threshold, and identify the related
9 dollar amount over the Board approved amount.
- 10 b) Please provide a status update on the "WRC Tailrace Tunnel Rock Bolting Phase 2"
11 project, complete with identification of spending to date and estimated project cost at
12 completion.
- 13 c) Figure 17 lists project C0080112 HYD Big Falls Unit 6 Rotor Reinsulation with a final date
14 of 2026/10 and lists 2026 budget at \$195,706 and subsequent spending of \$137,902.
15 Please explain the subsequent spending on this project given the listed final date is
16 2026/10.
- 17 d) Please explain why the following projects do not list subsequent spending given that their
18 final dates are after 2026: C0059783 HYD Upper Lake Falls 2 Overhaul; C0019025 HYD
19 GUL Overhaul; C0068251 HYD WRC D11 Valve and Housing Replacement; and
20 C0044030 WIN DIG Hights Brook Crossing Replacement.
- 21 e) Please discuss the subsequent spending planned for C0073491 LM6000 191-443 Engine
22 Replacement.
- 23 i. Given the amount of subsequent spending on this project, what is the revised Final
24 Date for this project?
- 25 ii. Please discuss the delay in this project that was started 2024/08.
26

27 **Request IR-17:**

28 Please provide a copy of NS Power's 2026 Hydro Interval Plan.

- 29 a) Please explain the reasons for any significant changes between the 2025 and 2026 Hydro
30 Interval Plan.
- 31 b) Has NS Power completed any updates to its 2018 Hydro Asset Study?
- 32 i. If so, please submit a copy of the updated report.
- 33 ii. If not, why not?

- c) Please provide a table listing the capital work NS Power plans to complete on its hydro generation assets in 2026 and beyond, similar to the one provided in the response to 2025 ACE Plan NSUARB IR-13.

Section 7.0 Transmission pages 46 to 50

Request IR-18:

In reference to Figure 19 on page 46, please describe the reasons for the proposed significant decrease in transmission investment for 2026, 2027 and 2028 compared to the forecasts in the 2025 ACE Plan.

Request IR-19:

On page 48 of the application, NS Power states: "The focus for transmission capital investments in 2026 is on sustaining and improving system reliability and transformational investment in Energy Storage and Synchronous Condensers" Similarly, on pdf page 52 of the application, NS Power states: "The focus for Distribution capital investments in 2026 continues to reflect localized customer load growth and customer reliability." And on pdf page 92 of the application, NS Power states: "All T&D projects in the 2026 ACE Plan that are included in the Five-Year Reliability Plan will contribute to having a net positive impact on the metrics tracked under performance standards."

- a) Which specific performance standards metrics are expected to improve with the completion of the proposed 2026 ACE Plan T&D projects?
- Please explain specifically how the proposed 2026 ACE Plan T&D projects are expected to improve each of these metrics.
 - What is the expected net positive impact (improvement) on the metric tracked by each of these performance standards?
- b) Are the 2026 distribution capital investments expected to produce any improvements in system reliability?
- If not, why not?
 - If so, please explain how.

Request IR-20:

Figure 22: Transmission Carry-over Capital Spending Summary. Have there been changes to the Final Date for any of the projects listed since the ACE Plan has been filed?

- 1 a) Please identify each of these carry-over projects that has a current total estimate amount
2 that exceeds the Board approved amount by the ATO threshold and identify the related
3 dollar amount over the Board approved amount.
- 4 b) Please explain why C0045132 ECEI Energy Storage has a negative subsequent spending
5 of \$3,291,005.
- 6 c) Please explain why the following projects list subsequent spending given that their final
7 dates are in 2026: C0021140 138KV-25KV Substation Stellarton; C0068961 2025 PCB
8 Substation Sampling and Replacement; C0031122 L6539 2021 Replacements and
9 Upgrades; C0061551 L7009 Replacements and Upgrades; C0050842 2024 Bulk Oil
10 (KSO) Breaker Replacements; C0061547 L7022 Replacements and Upgrades; and
11 C0041791 L6551 Replacements and Upgrades.

12

13 **Request IR-21:**

14 For the following carry-over projects, please provide an explanation for the increase in total project
15 expenditure from prior submissions/fillings and the 2026 ACE application:

- 16 • C0021140 - 138KV-25KV Substation Stellarton.
- 17 • C0031122 - L6539 2021 Replacements and Upgrades.
- 18 • C0061550 - L5031 Hubbards to East Chester Phase 2.
- 19

20 **Request IR-22:**

21 Please identify any transmission projects that are being advanced ahead of confirmed generation
22 or load requirements and explain why early capital commitment is prudent.

23

24 **Section 8.0 Distribution pages 51 to 54**

25 **Request IR-23:**

26 Figure 27: Distribution Carry-over Capital Spending Summary. Have there been changes to the
27 Final Date for any of the projects listed since the ACE Plan has been filed?

- 28 a) Please identify each of these carry-over projects that has a current total estimate amount
29 that exceeds the Board approved amount by the ATO threshold and identify the related
30 dollar amount over the Board approved amount.
- 31

32 **Request IR-24:**

33 Please explain why the following projects list subsequent spending given that their final dates are
34 in 2026: C0068954 2025 PCB Downline Device Sampling and Replacement; C0071954 87W-312

Dauphiness Mill Lake Rebuild; 52184 37N-412-Glooscap Trail Rebuild PH2; C0031117 2H-411 Prospect Road Phase Extension; and C0070426 2025 Downline Recloser Additions.

Request IR-25:

Please provide an explanation for the increase in total project expenditure from prior submissions/fillings and the 2026 ACE application for C0008638 – D - Cogswell HRM Redevelopment Program.

Section 9.0 General Plant pages 55 to 58

Request IR-26:

In reference to Figure 29 – General Plant Investment on page 55, Please describe the reasons for the proposed significant increase in general plant investment for 2028 and 2029 compared to the forecasts in the 2025 ACE Plan.

Request IR-27:

Figure 32: General Plant Carry-over Capital Spending Summary. Have there been changes to the Final Date for any of the projects listed since the ACE Plan has been filed?

- a) Please identify each of these carry-over projects that has a current total estimate amount that exceeds the Board approved amount by the ATO threshold and identify the related dollar amount over the Board approved amount.

Request IR-28:

For the following carry-over projects, please provide an explanation for the increase in total project expenditure from prior submissions/fillings and the 2026 ACE application:

- C0032664 ECC Optimization Tools
- C0047277 IT GIS Utility Network Migration
- C0053696 ECC Wind Integration
- C0061284 IT – OT Cyber Security Control Implementation Phase 1
- C0062043 IT Sharepoint Technical Migration

Section 10.0 Routine Capital Program pages 59 to 86

Request IR-29:

In reference to Figure 34 – Routine Capital Spending Project Breakdown Yr/Yr on page 59 to 60.

1 Please describe the reasons for the significant increase in forecast 2026 spending for the
2 “Transmission Line Replacement Add’ns/Mod’ns” routine.

3 a) Please describe the reasons for the significant increase in forecast 2026 spending for the
4 “Distribution Upgrade and Replacement” routine.

5 b) Please describe the reasons for the significant increase in forecast 2026 spending for the
6 “Work Vehicles” routine.

7
8 **Request IR-30:**

9 Section 10.1 of the 2026 ACE Plan shows that annual routine capital expenditure remains high.

10 a) Please explain why routine capital expenditures continue to increase or remain elevated
11 notwithstanding the characterization of these activities as “like for like” replacements.

12 b) Please also explain whether NS Power has realized any efficiency gains in the execution
13 of routine capital work over this period, including learning curve, productivity, or scale
14 efficiencies associated with repeat work.

15
16 **Request IR-31:**

17 D005 - Unplanned Replacement Deteriorated Equipment

18 Board staff note that routine capital expenditures have been persistently high, with a planned
19 increase of approximately 18% (\$3.3M) in the 2026 ACE Plan. In NS Power’s response to Board
20 IR-1 in M12319, it was indicated that the sustained increase is a result of a higher-than-expected
21 volume of reactive power outages due to asset failures and deteriorated assets.

22 a) Please provide the number of outages attributable to deteriorated equipment or asset
23 failures for each of the past 5 years. For the same period, please provide additional detail
24 on the nature of these failures, including the asset categories involved.

25 b) Please provide a breakdown of the average cost per day for routine capital expenditures,
26 comparing actuals versus budget for each year from 2022–2025 and the 2026 forecast.

27 c) Please provide an update on the information requested in Board IR-18 in M12319,
28 including the 2025 actual and 2026 forecast data.

29 d) Please explain why D005 was under budget in 2025.

30
31 **Request IR-32:**

32 D006 - Regulatory Replacements - Province

33 Board staff notes that a 104% increase (\$2.2M) is contemplated for this routine.

34 a) Please provide a detailed explanation for the drivers of this increase.

b) Please also explain why D006 was under budget in 2025.

Request IR-33:

D055 - Planned Replacement of Distribution Equipment

- a) This routine is set to increase by \$5.6M in 2026. Please provide a detailed explanation of the drivers of this increase.
- b) For each year from 2022–2025, please provide a breakdown of budgeted versus actual expenditures by major cost categories (e.g., labour, materials, contractor services, overhead, etc.).
- c) Please provide the same cost category breakdown for the 2026 forecast.
- d) Please confirm whether this routine includes both replacement of existing devices and installation of new or upgraded devices not previously in service.
- e) For the assets replaced under this routine, please provide:
 - i. Average age at replacement for each major asset category, and
 - ii. Expected useful life for each major asset category.
- f) Please explain why the budget for this routine, which involves planned replacements, is based on historical average expenditures rather than a more forward-looking, componentized approach that considers the condition, age, and expected lifecycle of the individual assets.

Request IR-34:

D004 New Customers

- a) Please provide the calculations used to derive the 2026 ACE Plan budget figures for routine D004 “New Customer Upgrades”, routine D061 “New Customers – Residential”, and routine D062 “New Customers – Commercial”.
- b) Please provide a detailed cost breakdown of actual expenditures for 2025 for D004, categorized by project type, including but not limited to:
 - i. New customer connections
 - ii. Customer renovations
 - iii. Load growth-driven projects.
- c) Please provide the same detailed breakdown used for the 2026 forecast.

Request IR-35:

D010 Provincial widening

- a) Please provide more insight into the 2026 D010 budget, including a detailed breakdown of expenditures by major cost category.
- b) For each year from 2022 to 2026, please provide the number of D010 projects completed, the kilometers of line widened, and the average cost per kilometre.
- c) Please provide a regional breakdown of D010 spending for the same period, identifying differences in activity or costs by geographic area.
- d) Please provide data on tree-related outages for 2023 to 2025, distinguishing outages directly attributable to right-of-way width from those caused by other factors. Please also provide a comparison of these outages to other outage causes during the same period.

Request IR-36:

P062 – work vehicles

- a) Please provide, for each year from 2022 to 2026, the following information for P062: the total fleet size at year-end, the number of vehicles replaced annually, and the number of vehicles retired annually.
 - i. For each year provided, please identify the salvage value.
 - ii. Please explain the difference between replaced and retired.
- b) For vehicles replaced under this routine, please provide the average age and mileage or hours of use at replacement for each year from 2022 to 2026.
- c) Please also state the expected useful life assumed for each major vehicle class and confirm whether these assumptions remain consistent across the period.

Request IR-37:

- a) Please identify which components of P031 relate to routine lifecycle replacement or refresh, cybersecurity risk mitigation or enhancement, and remediation or recovery activities associated with the cybersecurity incident.
- b) Please also identify any new costs incurred under this routine in 2026.
- c) Finally, please explain why this routine was underspent in 2025, including any key drivers, changes in scope, timing of projects, or other factors that contributed to the variance between budgeted and actual expenditures.

Request IR-38:

Distribution routines:

- a) Please explain how the forecasting methodologies illustrated in Figure 42 avoid reliance on historical spending levels as a proxy for future need and instead demonstrate independent evidence of required and necessary capital.
- b) Please indicate whether NS Power accounts for reductions in backlog, improvements in asset condition, or diminishing marginal need resulting from prior years' routine capital investments. Please explain why the methodologies assume no efficiency gains in the execution of routine capital programs.
- c) Do the forecasting methodologies incorporate any external benchmarks?
- d) For any new routines added, please explain in detail why they are being added as routines, including a clear scope definition that specifies what work is explicitly included and excluded.
- e) Please explain how forecast volumes and costs were developed for each routine. Provide actual expenditure for projects that would be classified under each new routine for 2022-2025.

Request IR-39:

D061 and D062 – New Customers

- a) Please update the attachment provided in M12319 Board IR-7 to include 2025 actual expenditures and the forecast for 2026.
- b) Please provide the following for each year from 2022 to 2025:
 - i. Number of new customers added.
 - ii. Kilometers of distribution line installed.
 - iii. Number of new connections completed.
 - iv. Number of projects requested or initiated.
- c) For D061 and D062, please provide an updated breakdown similar to that provided in Board IR-14 in M12319, incorporating 2025 actual expenditures, and 2026 forecast expenditures.
- d) For each of D004, D061, and D062, please provide the proportion of capital costs funded by customer contributions and the portion funded by NS Power.
- e) For each of D004, D061, and D062, please provide a detailed explanation of how the 2026 forecast was developed beyond reliance on historical averages, including the assumptions and inputs used, such as customer demand, economic or population growth, electrification

or technology adoption, and any other factors that influence the forecast. Please explain how these assumptions are incorporated into the methodology and how the approach differs, if at all, from prior years.

- f) Please explain why D061 came under budget in 2025, including any key drivers, changes in scope, timing of projects, or other factors that contributed to the variance between budgeted and actual expenditures.

Directives & Misc pages 87 to 141

Section 11.1.2 Annual Rating/Prioritization of Capital Projects pages 88 to 90

Request IR-40:

Figure 56, pdf page 88 – Evergreen IRP vs. 2026 ACE Plan Forecast Comparison by Unit: Please provide a table showing the Integrated Resource Plan (IRP) and ACE Plan dollar amounts expected to be spent per unit.

Request IR-41:

- a) Are all assets rated each year or is there a failure or age threshold to trigger a rating?
- b) NS Power identified in the third bullet that projects are rated according to unit reliability, among other indicators. Please elaborate on the unit reliability assessment and threshold applied to a unit for it to be rated.

Section 11.1.3 2026 to 2030 Forecast ACE Plan Expenditures by Functional Class and Spending Program pages 90 to 91

Request IR-42:

In reference to Figure 57, please discuss the changes made to the 2026 ACE Plan that are different from the forecast provided in the 2025 ACE Plan M12012 Figure 59 on page 91, specifically the change in forecast spending for thermal generation, combustion turbines, hydro generation and wind generation.

- a) Please briefly discuss the change in planned expenditures for combustion turbines in 2029 compared to the planned expenditures for this category in the 2025 ACE Plan forecast.
- b) Please briefly discuss the change in planned expenditures for hydro generation in 2028 compared to the planned expenditures for this category in the 2025 ACE Plan forecast.

Request IR-43:

In Figure 57 under Transmission, the ECEI Synchronous Condenser presents a spending forecast that is significantly higher than that provided in the 2025 ACE Plan Figure 59. Please discuss the changes to this project's forecast budget.

Request IR-44:

In reference to Impact of Reliability Projects.

a) On pdf page 92 of the application, NS Power states: "All T&D projects in the 2026 ACE Plan that are included in the Five-Year Reliability Plan will contribute to having a net positive impact on the metrics tracked under performance standards." Please describe the specific improvements that are expected in NS Power's performance standard metrics as a result of completing the 2026 ACE Plan T&D projects.

b) Figure 58, pdf page 94 – 2026 ACE Plan Distribution Projects for Approval with Risk Rating Inputs: Please provide a similar table for the 2026 ACE Plan Transmission Projects.

Section 11.1.4 Impact of Reliability Projects pages 92 to 132

Request IR-45:

Page 92 of the application states "All T&D projects in the 2026 ACE Plan that are included in the Five-Year Reliability Plan will contribute to having a net positive impact on the metrics tracked under performance standards." The use of the term '*net*' implies that there will be some investments that will have a negative impact on the metrics tracked under the performance standards. Please identify if there are any projects that will have a negative effect on performance standard metrics and, if so, explain how they support the overall positive impact on the metrics.

Request IR-46:

Page 97 addresses the Board's 2025 ACE Plan directive to provide an update on the Centre for Energy Advancement through Technological Innovation (CEATI) Grid Resiliency working group in the 2026 ACE Plan application.

a) Please provide an update on CEATI activities and progress since submission of the 2026 ACE Plan application.

b) On pdf page 97 of the 2026 ACE Plan application, NS Power states: "Also in Q3 2025, the working group began development and review of a Resiliency Benchmarking Survey (pending final approval) as well as a discussion paper on Transmission System Resiliency ahead of a Utility Resiliency Workshop taking place at the 2025 CEATI T&D conference

1 in November 2025 (attended by NS Power). The discussion paper provides the initial
2 findings of the working group and outlines the proposed deliverables, as well as key
3 actions for 2026.” Please provide a copy of this discussion paper reference on
4 Transmission System Resiliency.

5 c) The application states “It is expected that the final terms of reference will be approved by
6 member utilities in late 2025.”

7 i. Have those final terms of reference been approved?

8 ii. If not, does this impede the working group or the proposed deliverables for 2026?
9

10 **Request IR-47:**

11 On page 99, NS Power states: “Over the course of the last year, NS Power has continued its work
12 to identify and evaluate potential alternative reliability metrics.” Please describe the alternative
13 reliability metrics that NS Power has considered over the past year. For each of these alternative
14 metrics, please explain why NS Power believes they do not currently warrant consideration for
15 use.
16

17 **Request IR-48:**

18 In its 2025 ACE Plan application, NS Power discussed the “Resilience Gap” concept as a potential
19 reference point to measure the cumulative impact of resilience investments over time. In response
20 to Board staff IR-50 in that Matter, NS Power stated: “It would be beneficial to discuss the
21 resilience gap concept in greater detail with stakeholders. While a resilience gap metric may be
22 useful in measuring the benefits of investments in the face of a changing climate over time, as
23 discussed in the 2025 ACE Plan and the Five-Year Reliability Plan, NS Power recommends
24 further engagement with industry partners prior to suggesting it as a valuable metric. The
25 Company will work with stakeholders to schedule this discussion by Q3 of 2025.”

26 a) Please provide an update on these stakeholder discussions, and an update on the
27 potential use of the “resilience gap” metric by NS Power.

28 b) Please calculate NS Power’s “Resilience Gap for each of the past five years and provide
29 the results in a table.
30

31 **Request IR-49:**

32 On pdf page 100 of the 2026 ACE Plan application, NS Power states: “As of November 2025, a
33 residential customer Value of Lost Load (VoLL) survey has been developed by the vendor and
34 NS Power, and the survey has been distributed to a sample of NS Power residential customers.

1 As of the date of this filing, analysis of the results of this survey is underway with a draft report
2 expected for NS Power's review in late 2025."

3 a) What is the status of this report?

4 b) What are the summary findings of the report?

5
6 **Request IR-50:**

7 Page 100 of the application discusses the metrics and the measure of Reliability Cost Efficiency
8 (RCE) and its potential use/challenge. Please provide an example(s) of how the metric would be
9 used by NS Power, showing the associated cost of reducing outage impacts at the project level
10 and highlighting the multiple, inter-related factors in the example(s) that lead to a better result for
11 large customer counts, compared to small customer counts.

12 a) Please provide the residential customer VoLL survey referenced on page 100.

13
14 **Request IR-51:**

15 For each project that NS Power seeks Board approval as part of the 2025 ACE Plan (excluding
16 the Transmission Replacements and Upgrades projects), and which do not contain any "Cost
17 Support Reference" or "Completed Similar Projects" in their respective "Capital Project Detailed
18 Estimate", please provide the specific basis upon which NS Power developed its line-item costs
19 estimates for "Materials", "Contracts" and "Consulting".

20
21 **Request IR-52:**

22 Page 106 discusses outage causes, please provide a table with the proportions of outages due
23 to tree contacts, the proportion due to failed equipment and the proportion due to other causes
24 for each of the last five years.

25
26 **Request IR-53:**

27 Page 106 states "...both tree contact and failed equipment related outages are influenced by the
28 prevailing weather conditions, further contributing to the overall effects of adverse weather on
29 system performance." Has NS Power investigated the availability of equipment that is more
30 resilient to adverse weather that is used by other utilities in harsher climates than Nova Scotia?

31 a) If so, what are the reasons for not seeking out those more resilient components or
32 manufacturers?

33 b) If not, why not?

Request IR-54:

Page 109 states “Despite the increased frequency of severe weather events and higher Major Event Days (MED) thresholds, there is a positive trend in reducing customer impact compared to the last 5 years (2020 - 2024).” Please provide support for this statement with the measure of outages per severe weather event, excluding Hurricane Fiona, from 2020 to 2024.

Request IR-55:

Figure 71 on page 111 presents customer hours of interruption for Year-to-Date October 2025 by device type.

a) Please provide an update with the complete 2025 data.

b) How many crossarm failures occurred in 2025?

c) What was the age of the failed crossarms?

i. Mean

ii. Minimum

iii. Maximum

d) How many pin insulator failures occurred in 2025?

e) What was the age of the failed pin insulator?

i. Mean

ii. Minimum

iii. Maximum

f) How many Primary Aerial Conductor failures occurred in 2025?

g) What was the age of the failed Primary Aerial Conductors?

i. Mean

ii. Minimum

iii. Maximum

h) Please expand the table to provide the proportion of outages by each device category that took place during a severe weather event.

Request IR-56:

Figure 75: Detail on Outage Causes for identified Event Days on pages 115 to 116.

a) Please update the table for the whole of 2025.

b) Page 116 explains that Loss of Supply events are related to tree contacts with transmission lines. Please provide additional detail on these transmission lines outages

1 from tree contacts, and elaborate on the transmission lines' age, height and geographic
2 location.

- 3 i. For those interruptions from Loss of Supply not a result of tree contacts, please
4 explain when they occurred, how many of them occurred (by cause) and which
5 areas of the province they occurred.

6
7 **Request IR-57:**

8 T010 and D010 Report on page 117 to 118 provides an update on the progress made on the
9 >69kV transmission widening for T010.

- 10 a) How much of the planned 2025 work was completed for each of T010 and D010 by
11 December 31, 2025?
12 b) What was the year end spending for T010 and D010?

13
14 **Request IR-58:**

15 Figure 76: Age Based Replacement Ranges for Energy Delivery Assets on page 121. Please
16 confirm or explain otherwise that the definition of High Range Replacements and Low Range
17 Replacements is in reference to NS Power's risk rating.

- 18 a) If confirmed, please provide the threshold risk rating for an asset to be classified as high
19 range and to be classified as low range.

20
21 **Section 11.1.6 CIS Replacement Project Cyber attack pages 133 to 134**

22 **Request IR-59:**

23 NS Power's 2025 ACE Plan filing (Matter M12012) identified Work Order C0021835 – IT –
24 Customer Information System Customer Information System (CIS) Replacement, which is
25 included in the 2026 ACE Plan as a project for subsequent submittal. Appendix B in the 2025
26 ACE Plan filing also indicated this project has a risk rating of 25. The Board understands this to
27 be the highest rating under NS Power's Asset Management Criticality & Condition Risk Alignment
28 Matrix, indicating that the project represents a high level of risk requiring mitigation.

- 29 a) Please provide the amount spent to date on this CIS project, along with the associated
30 tasks.
31 b) Please provide an update on the progress made since the ACE 2025 to confirm that this
32 project remains on track for submission in 2026.
33 c) Please provide a Gantt chart for this project, along with any risks that could affect the
34 project submission.

1 **INDIVIDUAL CAPITAL INVESTMENTS**

2 **Generation Capital Investments**

3 **G01: C0080206 POA Boiler Refurbishment 2026**

4 **Request IR-60:**

5 What is the current forecasted retirement date for the Point Aconi Generating Facility?

- 6 a) Please identify the incremental operating life expected to result from the refurbishment.
- 7 b) Please describe any work NS Power has undertaken to assess opportunities to continue
- 8 operation of the Point Aconi Generating Facility without requiring the need for the
- 9 proposed capital project in advance of facility retirement.

10

11 **Request IR-61:**

- 12 a) Please identify the specific deficiencies that necessitated the proposed boiler
- 13 refurbishment in 2026, including the measured condition indicators.
- 14 b) The application indicates that the final scope will be determined following inspection during
- 15 the planned outage. Please provide: the base scope assumed in the \$1.3M estimate and
- 16 the contingent scope that may be added depending on inspection results.
- 17 c) Please provide the forecast capacity factor and utilization factor for the Point Aconi Facility
- 18 for each year prior to the expected retirement date.
- 19 d) What is the required lead time for expected parts delivery?
- 20 i. Will parts be purchased in advance of the planned outage to limit the impact that
- 21 delivery delay may have on overall outage time?
- 22 ii. After completion of the inspection, if parts and/or components are required for
- 23 which NS Power does not have spares in inventory, does NS Power expect that
- 24 such elements can be ordered, delivered and installed without extending the
- 25 planned unit outage time? Please explain.

26

27 **Request IR-62:**

28 If the inspection reveals that some parts and/or components do not need to be replaced, can

29 already purchased replacement parts be returned for no additional cost to the project? Please

30 explain.

- 31 a) If not, why not?

Request IR-63:

Please provide a copy of the Point Aconi "Boiler Tube Repair Thermal Maintenance Practice (TMP-004)", as identified in the 2022 ACE Plan.

- a) Please confirm that the proposed capital project meets the requirements of this documented practice. In particular, please confirm that boiler tubes will not be replaced unless they have reached 50% of the original wall thickness.

G02: C0080205 POA Boiler Refractory Replacement 2026

Request IR-64:

- a) Please confirm if this project will be completed at the same time as C0080206.
- b) Please indicate whether there are any costs that overlap or can be shared such as scaffolding or other common resources.

Request IR-65:

Please describe any work NS Power has undertaken to assess opportunities to continue operation of the Point Aconi Generating Facility without requiring the need for the proposed capital project in advance of facility retirement.

Request IR-66:

What is the required lead time for expected parts delivery?

- a) Will parts be purchased in advance of the planned outage to limit the impact that delivery delay may have on overall outage time?
- b) After completion of the inspection, if parts and/or components are required for which NS Power does not have spares in inventory, does NS Power expect that such elements can be ordered, delivered and installed without extending the planned unit outage time? Please explain.

Request IR-67:

If the inspection reveals that some parts and/or components do not need to be replaced, can already purchased replacement parts be returned for no additional cost to the project? Please explain.

- a) If not, why not?

1 **G03: C0021608 TUC Shoreline Sheetpile Refurbishment**

2 **Request IR-68:**

- 3 a) NS Power indicates that this investment only has a 50-year life. Will this estimated life
4 need major repair or replacement to reach 50 years, or can it be expected that the
5 structure will go without a major repair or replacement until it is 50 years old?
6 b) What is the planned maintenance schedule for the sloped rock revetment?
7 c) When will the Tufts Cove Generating Station be retired and removed from service?
8

9 **Request IR-69:**

10 Page 153, under **Description** NS Power states: "This work is to mitigate the deteriorated
11 condition of the existing steel sheet pile structures that retain the plant shoreline." Under the
12 heading **Why do this project?** NS Power states "The shoreline sheet pile wall shows significant
13 corrosion in the splash zone (i.e., above high water), with multiple cells exhibiting large areas of
14 section loss. In the low water zone, the shoreline sheet piles were generally in a corroded
15 condition, with the measured thickness losses ranging from 15% to 65%. The permanently
16 submerged portion of the cells were also in a corroded condition, with thickness losses between
17 10% and 60%." And, "The condition assessment indicates that the shoreline sheet pile cells have
18 no remaining capacity to support significant loading acting at the top of the cells where corrosion
19 is the most severe, and the remainder of the cells below the midtide zone where capacity is
20 compromised. Without intervention, the continued deterioration poses serious risks to structural
21 stability and safety."

- 22 a) What are the net present value and the cost benefit ratio of mitigating highly corroded steel
23 sheet pile structures against installing a new retaining wall/kingpins to be backfilled with
24 granular materials and to concrete retaining wall with partial cell encapsulation?
25 i. If a cost benefit analysis was not performed, please provide the Economic
26 Assessment Model (EAM) in excel format with cells intact.
27 ii. Please provide the Net Present Value analysis of the three options described in
28 Attachment 1 to include forecast sustaining capital costs and operating and
29 maintenance costs associated with each option over the expected design life.
30

31 **Request IR-70:**

32 Please provide a copy of the most recent design drawings for the project.

Request IR-71:

Page 154 states: "The detailed design was used as the basis of the construction Request for Proposals (RFP) which is currently in the process of being awarded in late 2025."

a) Has the construction RFP been awarded?

i. If not, why not and when will it be awarded?

ii. If so, please provide copies of the RFP submission from each respondent complete with the detailed pricing submissions.

Request IR-72:

The capital application states: "Discussions with regulatory authorities regarding permitting requirements have been initiated. These permitting considerations are a key factor influencing the timing of the work, and early engagement is intended to streamline approvals and avoid delays during execution."

a) Please describe the status of these discussions.

b) Does NS Power have permits from the regulatory authorities?

i. If not, does NS Power have an expected date by which all required permits will be approved?

ii. If so, what is the expected start date for project construction?

Request IR-73:

Page 154 states: "The contingency also covers any additional precautions that will need to be exercised based on feedback from governing authorities, such as the Department of Fisheries, or Transport Canada."

a) Please describe these additional precautions.

i. Please explain why the associated costs are included in the project contingency estimate rather than in the "base" construction cost estimate.

b) Please explain if the Class estimate and contingency accounts for potential archaeological findings and associated delays?

Request IR-74:

Page 8 of Attachment 1 (page 165) states: "It is important to note that information on the site, such as existing geotechnical conditions, seabed bathymetry, and environmental conditions, is extremely limited. The options presented are based on assumptions that will have to be validated

1 during detailed design. Within the OPC for each option, probable costs are given for the
2 appropriate investigations to determine this critical information and confirm final configurations.”

3 a) Has any of this investigative work been completed to date?

4 i. If not, why not?

5 ii. If so, please describe the related work completed to date, including a description
6 of the findings and mitigative measures incorporated into the design to address the
7 findings.

8
9 **Request IR-75:**

10 Combi-Wall Option: Pages 166 to 175 state: “Since these soil parameters are currently unknown,
11 conservative assumptions have been made in the conceptual design. It is recommended to
12 complete a geotechnical investigation program during the detailed design phase to reduce the
13 uncertainty of these soil parameters. As design progresses and the soil conditions are better
14 understood, it is possible that these assumptions may be relaxed, resulting in lower overall project
15 costs.”

16 a) Please confirm that a geotechnical investigation was completed as part of the detailed
17 design process.

18 i. If not confirmed, please explain.

19 ii. If confirmed, please confirm that the findings of the investigation were used to
20 update the assumptions used to assess the feasibility of the combi-wall option, and
21 used to update the cost estimate of the option.

22 a. If not confirmed, please explain.

23 b. If confirmed, please provide the updated cost estimate for the combi-wall
24 option.

25
26 **Request IR-76:**

27 In reference to the Concrete Retaining Wall and Partial Cell Encapsulation Option, page 170
28 states: “The proposed concrete encapsulation will not provide any structural capacity to resist
29 lateral loads and is intended to be a sacrificial coating to prevents further corrosion of the SSP
30 cells. Consequently, this option continues to rely on the structural integrity of the SSP cells to
31 resist the retained soil and surcharge loads. As such, a detailed analysis of the structural capacity
32 of the SSP cell will need to be undertaken during detailed design to confirm the existing SSP cells
33 have sufficient load carrying capacity. If this analysis determines the existing SSP cells are

1 inadequate, it will be necessary to reinforce the existing SSP cells prior to concrete
2 encapsulation.”

3 a) Please provide the results of the detailed analysis of the structural capacity of the steel
4 sheetpile (SSP) cell to confirm the existing SSP cells have sufficient load carrying
5 capacity.

6 i. Please confirm that the findings of the analysis were used to update the
7 assumptions used to assess the feasibility of the Concrete Retaining Wall and
8 Partial Cell Encapsulation option and used to update the cost estimate of the
9 option.

10 a. If not, confirmed, please explain.

11 b. If confirmed, please provide the updated cost estimate for the Concrete
12 Retaining Wall and Partial Cell Encapsulation Option.

13 b) Page 171 states: “It is recommended to further investigate the existing condition of the
14 buried portion of existing SSP walls before proceeding with detailed design of this option.
15 It should be noted that this investigation may not be practical due to the presence of
16 existing pipework, etc.”

17 i. Please confirm that this investigation was completed as part of the detailed design
18 process.

19 a. If not confirmed, please explain.
20

21 **Request IR-77:**

22 In reference to the Rock Revetment Option, page 172 states: “A geotechnical field investigation
23 and slope stability analysis will be required to confirm the geometry of the slope and if any
24 dredging is required prior to installation. For the purposes of this study, we have assumed that
25 the new material can be placed without dredging.”

26 a) Please confirm that a geotechnical investigation was completed as part of the detailed
27 design process.

28 i. If not confirmed, please explain.

29 ii. If confirmed, please confirm that the findings of the investigation were used to
30 update the assumptions used to assess the feasibility of the rock revetment option,
31 and used to update the cost estimate of the option.

32 a. If not confirmed, please explain.

33 b. If confirmed, please provide the updated cost estimate for the rock
34 revetment option.

Request IR-78:

Page 177 states: "It is also recommended to complete a coastal study to determine the projected sea level rise and associated impacts to the site. If study results differ from noted design assumptions, the gathered information will still be relevant and can be incorporated into detailed design of all proposed options." Please confirm that a coastal study was completed as part of the detailed design process.

a) If not confirmed, please explain.

b) If confirmed, please confirm that the findings of the study were used to update the assumptions used to assess the projected sea level rise impacts to the site, and used the update the related cost estimate for each of the three design options.

i. If not confirmed, please explain.

ii. If confirmed:

a. Please describe how the potential impacts of sea level rise will be incorporated into the project design.

b. Please describe how this aligns with NS Power's Climate Adaptation Plan.

Request IR-79:

Please explain what Attachment 2 is intended to represent.

a) Please explain how the cost estimates in Attachment 2 were developed.

b) Please explain how the cost estimates in Attachment 2 align with the cost estimate on page 191.

c) Please describe the reasons for the significant increase in the project cost estimate between page 191 and Attachment 2.

i. Given the significant increase in cost, please explain why the cost estimates for the other two options were not updated to determine whether the rock revetment option provides the best value for money.

G04: C0068898 TUC1 IP LP Last Stage Blade Replacement

Request IR-80:

In matter M10985 an application for CI C0055376 in 2023, the Board approved NS Power's request to replace five L-0 blades with re-used blades and refurbishment of an additional two blades. Are any of the blades that were replaced or refurbished in 2023 part of this project request?

Request IR-81:

Please provide the forecast capacity factor and utilization factor for TUC1 for each year from 2026 up to and including 2035.

- a) Given these forecast capacity and utilization factors, please describe any work NS Power has undertaken to assess opportunities to continue operation of TUC1, or shifting of load to other generating facilities, without requiring the need for the proposed capital project.

Request IR-82:

Page 194 states: "It was determined that individual blade replacement or refurbishment would not significantly reduce the risk of blade failure and would increase the likelihood of repeated work scope in the future."

- a) Please describe how this assessment was completed.
- b) Please explain how this conclusion was reached.

Request IR-83:

How many blades were found to have cracks during the inspection in March 2025?

- a) How many blades will be replaced through this project?
- b) Will spare blades be purchased?

Request IR-84:

Is the manufacturer of the blades based in the United States?

- a) If not, why has a budget line been estimated for US to Canadian dollar conversion?
- b) If so, why was a Canadian manufacturer not sought?
- c) Were other vendors considered?
 - i. If so, please provide their quotes.
 - ii. If not, why not?

Request IR-85:

Was cropping of the existing blades considered as an alternative to blade replacement?

- a) If not, why not?
- b) If so, please explain why this was not considered to be a feasible or cost-effective alternative to the proposed project.

Request IR-86:

In reference to Capital Project Detailed Estimate

- a) How long will this project take to complete?
- b) Why is the labour for Maintenance Trades Regular Labour the same amount as Overtime Labour?
- c) Why has a budget for Overtime Meals been included given that Overtime is equal to Regular for this group of workers?
- d) Did NS Power estimate the cost for Office Trailers based on a vendor quote?
- e) How many office trailers will be rented?
- f) How long will NS Power rent the office trailers?

Request IR-87:

In reference to Attachments 1 and 2, please confirm the noted pricing was obtained through a competitive procurement process.

- a) If not confirmed, please explain.

G05: C0080134 TUC2 Stack Coating and Structural Refurbishment

Request IR-88:

Under the heading *Why do this project*, NS Power indicates that the inspection report found “the freeze-thaw cycling as the dominant root cause of the cracking.” Will the new two-coat epoxy system provide greater resistance to the freeze-thaw cycling compared to the existing coating?

Request IR-89:

In reference to the contingency of 20% relating to contractor costs due to adverse weather. How much does the 20% cover for contract costs in terms of work-days lost and the added expense of equipment rental resulting from delays due to high winds, rain, humidity, etc.?

Request IR-90:

In reference to Capital Project Detailed Estimate

- a) Please explain why an electrician is required for regular labour.
- b) Do these estimates include items that the contractor has not included and items that NS Power is required to provide as specified in the contractor’s quote in attachment 2?

G06: C0080133 TUC3 IP Turbine Refurbishment

Request IR-91:

Will the turbine materials be ordered from a Canadian manufacturer?

- a) If not, why not?
- b) Is the vendor's price firm?

Request IR-92:

Did NS Power determine the need for replacement based on operating hours alone or has a visual inspection been carried out as well?

- a) If a visual inspection, such as a borescope inspection, has not been performed, why is a 15% contingency adequate?
- b) Did the contingency setting using previous project experience include the experience from CI C0041506 LM6000 191-253 Engine Refurbishment from matter M11598?

Request IR-93:

After completion of the inspection, if parts and/or components are required for which NS Power does not have spares in inventory, does NS Power expect that such elements can be ordered, delivered and installed without extending the planned unit outage time? Please explain.

Request IR-94:

If the inspection reveals that that some parts and/or components do not need to be replaced, can already purchased replacement parts be returned for no additional cost to the project? Please explain.

- a) If not, why not?

Request IR-95:

In reference to Attachments 1 and 2, please confirm the noted pricing was obtained through a competitive procurement process.

- a) If not confirmed, please explain.

G07: C0068888 TUC3 Continuous Ash Hauling System

Request IR-96:

The application considers that this investment will reduce operational costs.

- 1 a) What are the annual forecasted costs of NS Power to perform the collecting and disposing
2 of the fly ash?
- 3 i. How does NS Power intend to remove the collected fly ash?
- 4 b) Please identify the costs incurred by NS Power in 2022, 2023, 2024 and 2025 for
5 contracting an external vacuum truck to come to Tufts Cove to remove the collected fly
6 ash and dispose of it.
- 7 c) What are the expected annual savings in optional and maintenance costs as a result of
8 completing this project?
- 9 d) Has NS Power performed a Total Cost of Ownership (TCO) analysis?
- 10 i. If so, please provide the TCO in excel format with cells intact.
- 11 ii. If not, why not?
- 12 e) What is the planned maintenance schedule for the drag chain system?
- 13 f) Do the other units at Tufts Cove have a drag chain system for removing fly ash?
- 14 i. If not, what is used for removing fly ash when heavy fuel oil is burned?
- 15

16 **Request IR-97:**

17 Please confirm that the design/build contract was awarded to the lowest price RFP respondent.

- 18 a) If not confirmed, please explain.
- 19

20 **Request IR-98:**

21 In the Summary of Alternatives:

- 22 a) Why were other systems not evaluated, as identified under the heading Why do this project
23 this way?
- 24 b) On pages 300 and 301, please describe the operating costs changes over time for each
25 alternative, and describe the changes in these costs between 2025 and 2049.
- 26

27 **G08: C0080135 CT-BGT2 Engine Refurbishment**

28 **Request IR-99:**

29 Please provide a high-level summary and dates of any refurbishment work conducted on the
30 Burnside Combustion Turbine Unit 2.

- 31 a) How many operating hours has the unit run since its last refurbishment?
- 32 b) In terms of operating hours, what is the Original Equipment Manufacturer's (OEM's)
33 recommended frequency for engine refurbishment?
- 34 c) How many times has the unit been called into operation in 2024 and 2025?

Request IR-100:

Will NS Power have a third-party expert review the inspection findings if the inspection doesn't reveal more damage than has already been observed?

Request IR-101:

Page 325 of the capital application states: "Fast-acting generation assets like Burnside Unit #2 are critical tools for system operators managing elevated levels of variable generation—such as wind—and responding to system disturbances to maintain system reliability. When energy output from wind or other sources unexpectedly declines, having generation available within 10 minutes helps mitigate the risk of a potential generation shortfall."

a) Can NS Power's remaining CT units provide sufficient generation to meet this need with the CT-BGT2 unit out of operation? Please explain.

b) Can NS Power's remaining CT units, coupled with recently completed (and soon to be complete) Battery Energy Storage Systems provide sufficient generation to meet this need with the CT-BGT2 unit out of operation? Please explain.

Request IR-102:

Page 325 states: "New FT4 engine designs are no longer being produced and the only other option available would have been to purchase a previously owned and refurbished engine. Based on the asset condition of the existing P686632 engine and the available timeline for refurbishment, it was determined to be more cost effective to refurbish the existing engine rather than purchasing a previously owned engine." Please provide the analysis/data to support that refurbishment is more cost effective.

Request IR-103:

Please describe any work NS Power has undertaken to assess opportunities to continue operation of the Engine without requiring the need for the proposed capital project in advance of completion of the IESO Nova Scotia's proposed 300W combustion turbine facility.

Request IR-104:

Are materials being sourced from the US?

a) If so, why is NS Power not using a Canadian supplier?

b) If not, why did NS Power include a line item for converting from USD to CAD in the Capital Project Detailed Estimate?

i. Why was 40% applied?

Request IR-105:

Please provide the budgeted and actual annual capital cost associated with the CT-BGT2 unit over the past five years.

Request IR-106:

Please provide the forecast annual sustaining capital cost associated with the CT-BGT2 unit for each year from 2026 up to and including 2030.

Request IR-107:

Please provide the budgeted and actual annual operations and maintenance cost associated with the CT-BGT2 unit over the past five years.

Request IR-108:

Please provide the forecast annual operations and maintenance cost associated with the CT-BGT2 unit for each year from 2026 up to and including 2030.

Request IR-109:

In reference to Attachment 2, please confirm the noted pricing was obtained through a competitive procurement process.

a) If not confirmed, please explain.

Transmission Capital Investments

T01: C0080110 L7012 Replacements and Upgrades Phase 1

Request IR-110:

a) Please provide the inspection results and condition metrics that support the need for replacement.

b) Please confirm that LiDAR data/more detailed analysis has been incorporated to minimize additional scope that may arise during the detailed engineering process.

i. If not confirmed, please explain why.

Request IR-111:

Please provide cost support references from similar projects recently completed and update the detailed project estimates for each project.

Request IR-112:

Please provide specific details on the criteria used and the work completed to estimate which assets require replacement.

Request IR-113:

Do any assets require replacement because they do not meet NS Power's ground clearance requirements?

- a) If so, please describe and explain why the current assets do not meet these requirements.

Request IR-114:

Please explain specifically how NS Power determined that 57 structures need replacement.

Request IR-115:

With regards to the project's detailed cost estimate on page 3 of 5: Please identify the estimated unit materials and contract costs for wood poles, insulators and O/H conductors, and compare these unit costs to those used in the 2025 ACE Plan application.

T02: C0070909, 70W-T52 Transformer Addition

Request IR-116:

The application notes three transformers: 70W-T51, 70W-T53, and 89W-T1. Page 365 that the 2006 Bridgewater Area System Planning Study (211-0606-W61) included recommendations related to transformer 70W-T51 and the conversion of the Bridgewater system. Page 368 provides the load history, in MVA, for these three transformers since 2018.

- a) Please list the feeders for each of the three transformers, along with the number of customers they serve and the peak load current since 2018.
- b) What are the installation dates for transformers 70W-T53 and 89W-T1?
- c) What percentage of the 4 kV-to-12 kV conversion has been completed to date?
- d) Why is the load from 70W-T51 not being transferred to 89W-T1 or 70W-T53?
- e) Are there any steps taken, or is it possible, to reduce the load on either 89W-T1 or 70W-T53? Please include a GIS map drawing to support the explanation.

1 f) Please submit the 2006 planning report.

2
3 **T03: C0080109 L7001 Replacements and Upgrades Phase 1**

4 **Request IR-117:**

5 a) Please provide the inspection results and condition metrics that support the need for
6 replacement.

7 b) Please confirm that LiDAR data/more detailed analysis has been incorporated to minimize
8 additional scope that may arise during the detailed engineering process.

9 i. If not confirmed, please explain why.

10
11 **Request IR-118:**

12 Please provide cost support references from similar projects recently completed and update the
13 detailed project estimates for each project.

14
15 **Request IR-119:**

16 Please provide specific details on the criteria used and the work completed to estimate which
17 assets require replacement.

18
19 **Request IR-120:**

20 Do any assets require replacement because they do not meet NS Power's ground clearance
21 requirements?

22 a) If so, please describe and explain why the current assets do not meet these requirements.

23
24 **Request IR-121:**

25 Please explain specifically how NS Power determined that 12 structures need replacement.

26
27 **Request IR-122:**

28 With regards to the project's detailed cost estimate on page 3 of 5: Please identify the estimated
29 unit materials and contract costs for wood poles, insulators and O/H conductors, and compare
30 these unit costs to those used in the 2025 ACE Plan application.

1 **T04: C0053214, 76W-T1 Transformer Replacement**

2 **Request IR-123:**

3 Page 383 of the application notes that the existing 76W-T1 69-4.16kV, 3.75/5 MVA transformer
4 will be replaced with a 69-13.2/4.16kV, 5/6.66 MVA unit. The low voltage equipment, owned by
5 the Town of Mahone Bay but operated by NS Power, will be upgraded outside of this project and
6 filed by the Town of Mahone Bay. This transformer also experiences mild overloading during
7 system peaks, which increases thermal stress and accelerates aging.

8
9 On page 384, the application notes using a low side dual voltage unit will enhance the substation's
10 capabilities in the future when the distribution system is upgraded to a rated 12kV voltage and
11 supports future load growth. Another option that was explored was to connect Mahone Bay to an
12 existing nearby feeder. This was determined to be infeasible because it could risk overloading the
13 feeder during winter peak periods. Building a new feeder from another nearby substation would
14 require similar upgrades to another transformer elsewhere on the system to handle the increased
15 load.

- 16 a) When was transformer 76W-T1 installed?
- 17 b) Please provide the annual load growth for the proposed transformer, along with the peak
18 load values from 2020 to 2035.
- 19 c) Please explain the need of dual 13.2/4.16kV secondary voltage.
- 20 d) Please provide the cost difference between low side dual voltage compared to the original
21 low voltage.
- 22 e) Please provide any communications confirming that Mahone Bay will upgrade their
23 secondary system, along with the associated timeline.
- 24 f) Please provide a breakdown of the total project cost, identifying NS Power share and the
25 Town of Mahone Bay share, along with a description of the associated work.
- 26 g) Please provide a distribution study demonstrating that the proposed solution is the most
27 effective option. If a study is not available, please explain why.

28
29 **T05: C0070586, L6536 Switch Replacements**

30 **Request IR-124:**

- 31 a) Please provide the number and duration of outages associated with routine switching
32 activities or other work activities involving manual switches over the past 10 years. Please
33 confirm the percentage of these outages that is expected to be reduced following the
34 installation of live-line switches.

- b) In reference to Attachment 2, please confirm the noted pricing was obtained through a competitive procurement process.
- i. If not confirmed, please explain.

T06: C0053234, 96H-T1 Transformer Replacement

Request IR-125:

- a) When was transformer 96H-T1 installed, and what was its expected service life?
- b) Please provide the energy output of the Ruth Falls Hydro Generating Station for each of the past five years.
- c) Why can't the oil tank itself be replaced, refurbished, or repaired?
- d) Please provide NS Power's transformer risk assessment report, as well as all repair reports completed on this transformer over the past 12 years.
- e) What are the causes of the severe internal and external corrosion? What steps were taken by the utility to mitigate corrosion?
- f) Please provide the risk assessment showing the reasons that led to classifying the risk as significant.
- g) Are there any oil-leak containment systems or traps designed for this transformer as part of the original design? If not, why not?
- h) What steps are currently being taken to mitigate the significant environmental risks noted in the application?
- i) Have there been any significant leaks that required regulatory reporting? If yes, please share the report.

T07: C0068969, 2026 Pennsylvania Breaker Replacements

Request IR-126:

- a) How did the utility determine that the fourteen circuit breakers currently in operation pose a manageable level of risk and safety, and that only four of them require replacement at this time? Please provide any supporting analysis.
- b) How many total circuit breakers were purchased, and how many have been replaced?
- c) When did the utility first observe issues with these circuit breakers?
- d) When and how did the utility conclude that these circuit breakers required replacement? Please provide any analysis that supports this conclusion.

Distribution Capital Investments

D01: C0080266, New Distribution Right of Way Phase 11

Request IR-127:

The new distribution Rights-of-Way (ROW) Program was launched in 2016 as a result of recommendations made after the 2014 Tropical Storm Arthur review (M06321).

Since 2016, for overhead transmission lines (69 kV and above) that have had vegetation management under the Program, please provide the yearly data for the following in an Excel sheet, where applicable:

- a) A breakdown of total transmission lines, including voltage level, length in kilometres, span count, money spent on vegetation management, and the percentage of spans on which vegetation work was completed. Please also indicate whether the lines are subject to NERC vegetation requirements.
- b) A percentage breakdown of outage causes, along with the number of outages, their duration, and restoration times.
- c) Please list the vegetation management work-completion percentages based on risk classifications such as hazard trees, customer-requested, and sustainability.
- d) The annual storm budget cost specifically attributed to the vegetation portion.

Request IR-128:

Since 2016, for primary overhead distribution lines that have had vegetation management under the Program, please provide the yearly data for the following in an Excel sheet, where applicable:

- a) A breakdown of total primary overhead distribution lines, including voltage level, length in kilometres, span count, money spent on vegetation management, urban or rural classification (or other applicable categories), and the percentage of spans on which vegetation work was completed.
- b) A percentage breakdown of outage causes, along with the number of outages, their duration, and restoration times.
- c) Please list the vegetation management work-completion percentages based on risk classifications such as hazard trees, customer-requested, and sustainability.
- d) The annual storm budget cost specifically attributed to the vegetation portion.

Request IR-129:

Page 408 states "Over the last five years (2020-2024), tree contacts have caused over 19,200 outage events, 2.2 million customer interruptions and 19.2 million customer hours of interruption,

1 which represents 24 percent, 22 percent, and 31 percent of these totals, respectively.” Please
2 provide a breakdown of the above statistics for outage events, customer interruptions and
3 customer hours of interruption, along with their respective contribution to the totals for each year
4 from 2020 to 2024.

5 a) For the targeted circuits included in Phase 11, please provide the following for each year
6 from 2020 to 2024:

7 i. Statistics for outage events, customer interruptions and customer hours of
8 interruption, along with their respective contribution to the totals.

9 ii. Current SAIDI, SAIFI, CKADI and CKAIFI.

10 iii. Are there any branch circuits of the feeder that have a higher SAIFI than the overall
11 feeder SAIFI?

12
13 **Request IR-130:**

14 What is the expected improvement in SAIDI and SAIFI as a result of completing the Phase 11
15 work?

16
17 **Request IR-131:**

18 What is the expected improvement in CKADI and CKAIFI for each of the related circuits as a result
19 of completing the Phase 11 work?

20
21 **Request IR-132:**

22 Board staff analysis of Attachment 1 reveals that the utility worked on 71 feeders, totaling 753 km.
23 Out of these 71 feeders, 23 feeders, totaling 215 km, maintained, or worsened, their original
24 ranking even after vegetation mitigation work. Please provide the cost of vegetation management
25 work performed in 2024 on the 21 feeders described above.

26 b) Please explain why a feeder’s condition score would worsen after completion of 2024
27 vegetation management work.

28 c) On average, it appears that the result of the 2024 vegetation management work improved
29 condition ratings by approximately 35%. By how much does NS Power believe this result
30 reduce its SAIDI and SAIDFI performance metrics?

31 d) Please provide the total cost to complete the 2024 vegetation management work outlined
32 in the Attachment.

Request IR-133:

Please provide a status and cost update of C0061521 - New Distribution Rights-of-Way Phase 10.

a) How many kilometers of New Distribution Rights-of-Way work have been completed to date for Phase 10?

b) How many kilometers of New Distribution Rights-of-Way work are projected to be completed in total for Phase 10?

i. Please explain any discrepancy with this amount and the amount identified in NS Power's capital application under Matter M11921.

c) What is the expected final unit cost per km for "contracts" for Phase 10?

Request IR-134:

The estimated unit cost estimate for C0061521 - New Distribution Rights-of-Way Phase 10 was \$34,200 per km (page 6 of 8 of NS Power's capital application in M11921). In the current application for Phase 11, the unit estimate cost is \$43,200 per km. Please explain the reasons for this 26% increase in unit cost complete with supporting information.

Request IR-135:

Please provide NS Power's estimated annual reduction of long-term operational costs resulting from completion of the widening program.

Request IR-136:

What is the average actual "contracts" cost per km achieved to date for the new distribution right-of-way program?

Request IR-137:

a) Please explain if any analysis has been carried out to reduce the propagation of outages using modern automation technologies such as sectionalizers, automatic reclosers, or any other suitable devices.

b) In Matter M06321, the Board approved in principle a 10-year Vegetation Management Program estimated to cost approximately \$100M, from 2016-2025. Please explain what, if any, analysis the utility has conducted demonstrating that vegetation management has improved the overall reliability and resilience of the NS Power electrical distribution system. Please provide any supporting documentation.

c) Please explain how the Board should assess the effectiveness of the 10-year Vegetation Management Plan when addressing the further vegetation management plans proposed by NS Power.

d) The Board notes that NS Power's Five-Year Reliability Plan is being reviewed in Matter M12558. Should the Board await the results of this review before approving further large-scale vegetation management investments? If not, why not?

Request IR-138:

The application notes that Phase 11 will be influenced by vegetation condition data derived from Satellite Imagery and artificial intelligence. This data will allow NS Power to be better informed on the updated vegetative condition information, leading to an improved prioritization process on what feeders require work ahead of others.

a) Please provide a cost-benefit analysis demonstrating that the costs of satellite imagery and artificial intelligence will pay for itself.

D02 C0080104 36V-303 Baxter's Harbour Rd Reconductor Phase 1

Request IR-139:

Please explain why this project cost significantly more than CI C0075168 16W-301G-Short Beach Reconductor \$672,641, CI C0043230 65V-301- Nictaux West Reconductor \$286,340 and CI C0031107 55V-314G- Aylesford East Reconductor \$363,650.

Request IR-140:

Please describe how the budget for 'travel expense' was estimated.

D03: C0080612 57C-426H Melrose Reconductor and Line Extension Phase 1

Request IR-141:

Please explain why the estimated costs of this project is about 50% more than CI C0070646 57C-425H Stillwater Phase Extension.

Request IR-142:

In reference to the Capital Plan Detailed Estimates:

a) Why does NS Power consider that easements will be required for this project, but not for CI C0080266 New Distribution Right of Way Phase 11?

- b) Why is vegetation management listed under this capital project and not assigned to other capital expenditures?

General Plant Capital Investments

GP01 C0080111, 2026 RTU Deployment

Request IR-143:

- a) Is this project a continuation of C0051815, Remote Terminal Unit (RTU) Replacements Program, Phase 6 mentioned in ACE 2025, which involves replacing 14 of the 74 RTUs that will have been replaced?
- b) Please provide a breakdown of the internal and external labour tasks, along with the allocated hours required to replace a single RTU in this project.
- c) Please provide a list of all substations and locations as part of this project, along with their peak load and the number of customers they serve.
- d) Do the selected substations have any existing communication systems? If yes, please provide their installation dates along with the system type.
- e) Why are there test equipment and tools included in this project and in earlier phases of the RTU replacement? What is their expected life?
- f) Will this project be completed by a contractor or by internal resources? Please provide a cost comparison demonstrating that this approach is in the best interest of ratepayers.

Request IR-144:

The application notes a system operator can remotely disconnect power within seconds in an emergency (such as a house fire or car accident) compared with response times of approximately 45 minutes or more for a field crew to be deployed and arrive on site.

- a) Is the utility suggesting that there is no other protection available to disconnect power in an emergency, as noted above? Please use the substation protection drawing to explain this statement in terms of the existing configuration and the changes that will occur after this project.

GP02: C0080252, Intelligent Asset Data Capture & Integration Platform

Request IR-145:

- a) Please provide a report outlining the business case for this technology, including the expected improvements in areas such as time, cost, volume, or quality.

- b) Please explain how the utility will measure the actual business impact following the deployment of this project.

Request IR-146:

- a) What are the expected annual operations and maintenance costs associated with the proposed project?
- i. What will be the sustaining costs for this project over the next 10 years?
- b) Does NS Power expect to hire additional staff to operate and maintain the new system?
- a. If so, please identify the number of staff that will be hired, complete with the associated annual cost.
- c) Please provide a TCO analysis for the project.
- d) Please identify the expected annual cost benefits/savings associated with the project over each of the next 10 years.

Appendix B Database

Request IR-147:

Appendix B contains the risk rating for investments included in the 2026 ACE Plan. Please confirm, or explain otherwise, that:

- a) 41 projects have a rating of 25, which is equivalent to a rating of 5 for both criticality and condition; 95 projects have a rating of 20; and 210 projects have a rating of 16, which requires a mitigation plan.
- b) Please describe the mitigation plans for the projects with ratings of 25 for General Plant – IT – Identity & Access Management.
- i. Are any of the General Plant – IT projects specifically for license renewals?
- c) Please explain the rating of 25 for the ECEI Synchronous Condensers.

Request IR-148:

Please confirm, or explain, otherwise, that summing the amounts in Appendix B Less than \$1M, the total budget for Trenton 5 is \$5.4M.

- a) Overall, how much is NS Power planning to spend on Trenton 5 in 2026, including other expenditures, like routines?
- b) In Appendix B the criticality ratings for Trenton 5 investments are predominantly rated at 15 or higher. However, there are two investments, in Less than \$1M, with a rating of 12 for a total of \$403,618 for the two projects. Why is NS Power making low risk rating capital investments in a generating unit that will soon be retired?

- i. According to Section 6.2 of the Capital Expenditure Justification Criteria (CEJC), “A lower ranking suggests a lower level of risk and urgency, but not always a lower level of priority”. The inclusion of capital projects with a ranking of 12, suggests that this project is a priority project. Please confirm or explain otherwise that these two projects with risk ratings of 12 are regarded as priority projects.
- a. If confirmed, please describe why these projects are a priority investment for NS Power.
- ii. Given the expected useful life remaining on Trenton 5, please describe the monetary value of the benefits to be gained through the investment up to the point the unit is retired.
- c) How much will NS Power spend on the whole of Trenton (units 5 and 6 and common) station in 2026?
- i. How much was spent on all of Trenton in 2025?
- ii. How much was spent on Trenton 5 in 2025?

Appendix D CEJC Stakeholder Engagement and Amendments pages 454 to 632

Request IR-149:

Pages 25 and 26 review the Stakeholder Engagement discussions for the CEJC update, and page 453 Appendix D explains that definition of Scope Change centres on a change in stated intent rather than include deliverables, boundaries or tasks.

- a) Please site the applications NS Power has filed with the Board for approval of a Scope Change since 2020.
- i. Please identify projects that NS Power filed with the Board for approval that would have been classified as a Scope Change in 2024 and 2025 according to the New Updates.
- b) Please elaborate on how a change in stated intent is unambiguous and free from subjective interpretation so that a consistent approach is used.

Request IR-150:

Page 563 of the application provides the updated definition of a scope change as follows: “A project is considered to have had a scope change when the overarching intent of the project description has been changed.” Further, pdf pg. 454 provides the definition of a “scope change applications” as follows: “Scope Change applications may experience cost variances from the original application but are submitted regardless of whether the thresholds for ATO and Final Cost

(FIN) applications have been exceeded when the overarching intent of the project description has been changed.”

- a) Would the Tusket Main Dam Refurbishment project meet the definition of a “scope change” and require a “scope change application”? Please explain.

Request IR-151:

In Appendix D on page 455, the proposed change to the requirements directing when to apply for a FIN is an increase of the underspent threshold from -5%/ \$250,000 to -10%/ \$500,000 in order to exclude contingency.

- a) Please provide stakeholder feedback that NS Power received on these proposed changes.
- b) Did NS Power consider maintaining the threshold but excluding budgeted contingency in the estimation as to whether the threshold had been met?
- c) If the final cost of a project falls below the \$1M approval threshold, but had been approved because its budget was greater than \$1M and the underspending meets the requirements for a FIN, does NS Power intend to notify the Board of its significant underspending?

Request IR-152:

Page 465 of the ACE Plan application provides the definition of “scope” as contained in the CEJC Summary Document as follows: “*Scope*: A project’s stated goals (overall objectives the project aims to achieve), deliverables (end result that will be produced for the asset), and boundaries (what the project will and will not achieve).”

- a) Board staff notes that the “Project Management Book of Knowledge (PMBOK)” as published by the Project Management Institute (PMI) defines Project Scope as: “The work performed to produce a product, service, or result with specified features.” Please explain how the CEJC definition of project scope aligns with that of the PMBOK.
- b) Board staff notes that the PMBOK defines a “Project Scope Statement” as: “a formal document that provides a detailed description of the project scope, major deliverables, assumptions, and constraints. It serves as the primary tool for stakeholders and the project team to share a common understanding of the project’s boundaries and goals.” The PMBOK also noted that a Project Scope Statement generally includes: a) A **Project Scope Description providing a detailed** account of the work required to produce the deliverables, b) A **list of Major Deliverables** to be produced, c) a list of **Acceptance Criteria** outlining specific conditions that must be met for the deliverables to be accepted

by stakeholder, d) Identification of **Project Exclusions** explicitly stating what is not included in the project to manage expectations and prevent "scope creep", e) Identification of **Project Constraints** noting limitations that restrict the team's options, such as budget, schedule, or resources, and f) A list of **Project Assumptions**.

- i. Please explain how NS Power's definition of project scope in its CEJC facilitates the development of an adequate project scope statement.
 - ii. Please provide two NS Power project scope statements for two capital projects (greater in value than \$1M) initiated by the Company in 2025.
- c) Please explain how NS Power's definition of project scope adequately serves as:
- A benchmark for measuring and controlling project performance.
 - A baseline to ensure all essential work, and *only* that work, is included for successful project completion.
 - A means to protect against project scope creep.
 - A baseline to facilitate project change control and to determine the impact of changes on project cost, schedule, and resources.
 - A foundation to create a project's Work Breakdown Structure (WBS).

Request IR-153:

Page 465 of the ACE Plan application provides the definition of "scope change" as contained in the CEJC Summary Document as follows: "A project is considered to have had a scope change when the stated intent from the original capital application of the project description has been changed." Board staff notes that the PMBOK defines a Project Scope change as: "any modification to the agreed-upon project scope as documented in the approved Scope Baseline", where Scope Baseline includes the Project Scope Statement and the Project's WBS. Please explain how the CEJC definition of project scope change aligns with that of the PMBOK.

Appendix E Mersey Update pages 627 to 647

Request IR-154:

Page 632 states: "The most recent update includes \$45.1 million in sustaining investment between the years of 2026–2030, compared to the prior year forecast of \$40.6 million over the same period. Attachment 1 outlines the current MHS investment profile included in the HIP for 2026–2065."

- a) Please identify how much was spent in sustaining capital in 2025 for the Mersey hydro system.

i. Please compare this amount to what was forecast for 2025 in Attachment 1 of Appendix G of the 2025 ACE Plan.

a. Please describe the reasons for any significant differences between actual spending and forecast spending.

Request IR-155:

Page 632: What are the forecast dates for the next major refurbishment of the Cowie Falls Unit 12 turbine and generator?

Request IR-156:

Page 632: What is the forecast date for the next major refurbishment of the Big Fall Unit 6 generator?

Request IR-157:

Page 634 states that active project work on the Mersey redevelopment remains paused.

a) Please explain why the work has been paused.

i. Please explain why NS Power is not currently working on preliminary engineering, stakeholder engagement and environmental studies to assess and confirm the needs of the project, to further develop project cost estimates, and to ensure the projects remains on schedule.

Request IR-158:

Page 634, NS Power states: "in order to move forward with the Mersey Redevelopment, NS Power must have a clear understanding of the conditions associated with continued compliance with the *Fisheries Act* and requirements for permit approval. In particular, NS Power is continuing conversations with Fisheries and Oceans Canada (DFO) in order to understand requirements associated with fish passage that may not have been in place previously."

a) Please describe the DFO fish passage requirements for the Mersey system that were not previously in place.

i. Please describe the order of magnitude that these new fish passage requirements could have on the redevelopment project, as well as the decommissioning options.

ii. Please confirm that the cost estimates in Attachment 1 of Appendix E include costs related to the new fish passage requirements.

a. If not confirmed, please explain.

Request IR-159:

Page 636: in compiling NS Power's Mersey NPV analysis, the Company used an annual average MHS production of 190,000 MWh based on 2015 to 2024 data.

- a) Please provide the annual MHS annual production for each year from 2015 to 2024.
- b) Please explain why NS Power used the 10-year average production of the MHS in its NPV analysis rather than more recent data using the average of 2022 to 2024 data.

Request IR-160:

Redevelopment Costs: on page 637, NS Power states: "This year, the estimate has been updated to include preparatory work leading up to construction. The cost of this work is roughly estimated to be \$8.5 million. Activities include completion of detailed engineering design and preparation of IFC packages, procurement of Contractors, carrying out environmental studies, applying for permits as well as associated Administrative Overhead (AO) / Allowance for Funds Used During Construction (AFUDC)."

- a) In Attachment 1 of Appendix E, it appears that this \$8.5M is projected to be spent in 2028 to 2030; please confirm.
 - i. If confirmed, please explain why none of this work will be undertaken in 2026 and 2027.
- b) Please confirm that this work, and the related cost estimates, also includes Mi'kmaq and stakeholder engagement activities.
 - i. If not confirmed, please explain.

Request IR-161:

Partial Decommissioning Costs:

- a) On page 638, NS Power states: "The MHS partial decommissioning cost estimate was based on detailed work completed in 2021, leveraging the Big Falls rebuild scenario as a baseline due to significant overlap in scope. Under this option, the decommissioning scope includes removal of the powerhouse, concrete water control and retaining structures, and associated electrical and mechanical equipment. The rebuild and refurbishment of concrete water control structures and dams remain unchanged, as do the new fishways and the Big Falls switchyard upgrade. The primary exclusion is the construction of a new powerhouse and generation equipment."

- i. Please explain what NS Power means by “The MHS partial decommissioning cost estimate was based on detailed work completed in 2021, leveraging the Big Falls rebuild scenario as a baseline due to significant overlap in scope.”
- ii. In prior capital projects (notably the Tusket Main Dam Rehabilitation Project), and in NS Power’s most recent General Rate Application, “partial decommissioning” costing of hydro systems excluded removal of concrete water control and retaining structures. In this context, please explain why the partial decommissioning option for the MHS includes costs related to removal of concrete water control and retaining structures.
- b) On page 638, NS Power states: “The total combined estimate to partially decommission the MHS is \$512 million CAD.” Board staff notes that Attachment 1 of Appendix E denotes an estimate partial decommissioning cost of \$624M. Please explain this discrepancy.

Request IR-162:

Attachment 1:

- a) Please provide a copy of Attachment 1 in electronic format, complete with all formulae intact.
- b) Please explain why the estimated cost for partial decommissioning is higher than that for full decommissioning.
- c) Please explain why the partial decommissioning option does not include sustaining capital costs for infrastructure that will not be removed.
- d) What inflation allowance has NS Power incorporated into its capital sustaining cost estimates?

Appendix F Path to 2030 Update pages 648 to 702

Request IR-163:

The Path to 2030 Appendix F provides the projected retirement dates for some of NS Power’s generating assets with projects listed in this appendix for projects less than \$1M, specifically Trenton generating station.

- a) Please explain whether Trenton 5 will be retired or converted in 2027.
- b) Is it NS Power’s intention to retire or convert Trenton 6 in 2029?
- i. When will Trenton Common be retired or converted?
- ii. Please explain the value for money of these investments if NS Power intends to retire Trenton 5 in 2027 and Trenton 6 in 2029.

Request IR-164:

In NS Power's General Rate Application (GRA), matter M12451, exhibit N-7 page 655 notes that both Trenton units 5 will be retired on 12-2029 and that of the composite remaining life, there are 5.9 years for Trenton 5. Please explain the discrepancy in retirement dates between the two matters and confirm the planned retirement dates for Trenton 5.

Request IR-165:

Please explain cold reserve and identify which of NS Power's generating units are currently being held in cold reserve.

a) What are the strategic operating benefits of holding generating units in cold reserve?

b) What are the quantified benefits of holding generating units in cold reserve rather than immediately pursuing full decommissioning?

Request IR-166:

In reference to Figure 1 – 2030 Clean power Plan Resources on pages 653 to 654.

a) Why does the nameplate capacity of the seven listed Wind & Solar Resources on page 653 total 1,385 MW but the Total New Wind and Solar on page 660 shows a nameplate capacity of 1,139 MW?

b) The Green Choice Program shows a reduction in the nameplate capacity from Figure 1 in last year's update, from 416 MW to 262 MW. The Board understands from the information in this year's update that 4 of the 6 anticipated wind farm projects associated with the Green Choice Program are not proceeding and that the Province of Nova Scotia will be doing a new Green Choice Program procurement. In Figure 1, page 653, there is an item listed as Future Procurement with a nameplate capacity of 350 MW which was not in Figure 1 from last year's update. Is this the anticipated Green Choice Program procurement? If not, please describe what the Future Procurement relates to.

c) Does NS Power know the status of the new Green Choice Program procurement?

Request IR-167:

On page 659, NS Power states, "In addition, the CER establishes the potential for "planned unit" designation, which allows units in development that meet specific milestone criteria by the end of 2025, have started construction by 2027 and are in operation by 2035 to be exempt from the CER until the end of 2049."

- 1 a) Could any of the Fast-Acting Generation Resources or the Fuel Conversion of Existing
2 Units listed in Figure 1 qualify for the “planned unit” designation? Please explain.
3

4 **Request IR-168:**

5 In reference to Rate Base Procurement (RBP), Figure 3 on page 663 presents four wind projects
6 under the RBP Program and the anticipated commercial operation dates (COD). Are all of the
7 COD dates still accurate or have any been modified since the ACE Plan application was filed?
8

9 **Request IR-169:**

10 On page 669 Figure 7 – GIP Status for RtR Projects, why was IR-785 – West Wind Farm
11 withdrawn?
12

13 **Request IR-170:**

14 Section 6.2.1, page 674, NS Power Battery Storage Project ECEI, note that the Bridgewater and
15 Spider Lake sites were to go into service by December 31, 2025.

16 5 and the White Rock Road Battery Energy Storage System (BESS) site is on track to go into
17 commercial operation in July 2026.

- 18 a) Have the Bridgewater and Spider Lakes sites gone into commercial operation?

19 i. If so, when?

20 ii. If not, why not?

- 21 b) Is the White Rock Road site still on track to go into service in July 2026?

22 i. If not, why not?
23

24 **Request IR-171:**

25 On page 673 additional renewable energy procurements were discussed. NS Power states, “the
26 Nova Scotia Energy Minister announced the DOE was planning to reissue a call for new
27 renewable energy sources and the Province was looking for a new procurement administrator to
28 lead this initiative.”

- 29 a) Has a new administrator been hired?

- 30 b) If not, what is the status of the process?

Request IR-172:

In Appendix F the Path to 2030 Update on page 683, the retirement date for Lingan 2 is 2027. According to Exhibit N-7, page 655 in matter M12415, Lingan 2 will be retired on 12-2029. What is the retirement date for Lingan 2?

- a) Appendix F describes Lingan 2 as being held in cold reserve. Has this status changed?
- b) Please describe the sustaining investments in Lingan 2 for 2026.
- c) What is the total amount that NS Power will spend on Lingan 2 to keep the unit in cold reserve?
- d) How often is it anticipated Lingan 2 be moved from cold reserve to full use in 2026?
 - i. What is the cost associated with switching Lingan 2 from cold reserve to full operations, when NS Power requires the generation?
 - a. How often does NS Power anticipate this change in status for the generating unit throughout 2026?
- e) What is the estimated cost of emissions, as stipulated under the Output Based Pricing System (OBPS) that will be incurred in 2026 from Lingan 2 while the unit is in cold reserve?
- f) What are the estimated costs of emission, as stipulated under the OBPS, that will be incurred in 2026 from Lingan 2 operating (not in cold reserve)?

Request IR-173:

According to Exhibit N-7, page 655 in matter M12415, Point Aconi will be retired on 12-2029. Is this the current date for Point Aconi's retirement? If not, please provide the current expected date of retirement.

- a) In total, how much will NS Power spend on the Point Aconi generation plant in 2026?
 - i. Please provide the total project costs for Point Aconi as identified in the 2026 ACE Plan, including those being incurred beyond 2026 and those investments less than \$1M.
- b) Please confirm, or explain otherwise, that NS Power is requesting approval for two capital projects with a budget of about \$19M, of which about \$16.4M will be spent in 2026.
 - i. Through the two investments, how will this change Point Aconi's remaining life?
- c) Please confirm, or explain otherwise, that NS Power intends to spend \$8.5M on 34 capital projects valued at less than \$1M on Point Aconi.
- d) Please describe the benefits of continued investment in Point Aconi in 2026 for an asset that will be retired by the end of the decade.

1 **Request IR-174:**

2 The transmission planning team, along with the system security team, have been collaborating to
3 ensure the control system design parameters of the new inverter-based resources (IBRs) aid in
4 maintaining the stability of the grid. This is currently done by the completion of Model Quality
5 Tests (MQTs) as well as commissioning studies.

6 a) What control system design parameters are being tested and studied?

7 b) Will the ultimate configuration of the control design parameters add to the cost of IBR
8 resources?

9 c) If so, who will be responsible for these costs?

10
11 **Request IR-175:**

12 Page 678, NS Power states "...Decision Gate 3 (DG3) governance milestone is planned for
13 December 2025. Advancement of the project through DG3 enables project sanction, with kickoff
14 of the construction contract in Q1 2026." The Board has been updated on DG3 after the filing of
15 this application.

16 a) Please confirm, for the record in this proceeding, that the DG3 governance milestone has
17 been achieved, the project has been sanctioned, and kickoff of the construction contract
18 is still anticipated to occur in Q1 2026.

19
20 **Request IR-176:**

21 Page 679, NS Power states "Upon receiving direction from the Province that procurement of fast-
22 acting generation would be led by the IESO Nova Scotia, NS Power worked to consolidate and
23 transfer all relevant project materials, including preliminary engineering work, site selection
24 studies, and technical assessments to the Province by November 28, 2024 so that the Province
25 and IESO Nova Scotia were equipped to proceed without delay. NS Power also committed to an
26 ongoing advisory role and has actively supported the IESO Nova Scotia in 2025 through ongoing
27 meetings, providing technical input, clarifications, and emphasizing the urgency of maintaining
28 project momentum."

29 a) Since the filing of this application, the Board understands several NS Power employees
30 have transferred to the IESO Nova Scotia. Please confirm and advise of the number of
31 employees that have transferred and the functions they perform.

32 b) Has the transfer of NS Power employees to the IESO Nova Scotia altered NS Power's
33 ongoing advisory role and the support it provides to the IESO Nova Scotia. Please explain.

Request IR-177:

On page 680, NS Power states “NS Power anticipates that clear direction on project timelines will be available in 2026, following completion of the IESO Nova Scotia-led RFP. If it is evident following this RFP that the currently anticipated timeline is not achievable, NS Power will, in collaboration with the IESO Nova Scotia, consider the appropriate alternatives, including but not limited to options such as adjusting unit retirement dates, requesting equivalency agreements to extend the use of coal until replacement capacity is online, or converting all existing coal facilities to alternative fuels (fuel switching).” In addition to the IESO Nova Scotia collaboration, please confirm that all the suggested options require the approval of both the Federal and Nova Scotia governments, including legislative changes

Request IR-178:

At page 681, NS Power states “Transition to the peaking use of Heavy Fuel Oil (HFO) for Lingan units 1, 3 and 4 (approximately 450 MW total) was identified in the 2030 Clean Power Plan and emerged as a consistent outcome across all 2023 Evergreen IRP scenarios. The value of this conversion is supported by the low capital cost (these units already operate on HFO) and the ability for these units to operate in a peaking capacity during periods of net peak demand.”

a) What is the current estimated cost of the conversion of Lingan units 1, 3 and 4?

b) What is the current estimated cost of the Point Tupper unit 2 to natural gas

Request IR-179:

Section 7.3 Green Hydrogen Projects, page 690, discusses three project developers and explains that developers will create and supply renewable resources; will require a new tariff to use the NS Power grid; require energy from NS Power when their self-supplies resources are inadequate; and NS Power may purchase the excess/surplus energy from these developers from time to time.

a) Is NS Power aware of any off-take agreement between these developers and foreign buyers?

i. If so, when does NS Power consider that these green hydrogen developments will require access to NS Power’s grid and associated tariff?

b) Are these developers currently constructing their renewable energy supply?

c) Does NS Power have any information on the potential amount of top up energy the potential project proponents may require?

d) Does NS power have any information on the potential transmission system impacts and costs the potential green hydrogen projects could generate?

- 1 e) Is the concept that the “new tariff structure” discussed at page 690 would cover the costs
2 associated with the transmission of power on the NS Power grid required for the green
3 hydrogen projects?
4

5 **Request IR-180:**

6 In reference to Section 8.3 Risk Management, pages 698 and 699.

- 7 a) Has consideration of the risks presented by the United States government changing tariff
8 requirements been incorporated into the Supply Chain risks and Transition Planning risks?
9 i. Is NS Power able to restrict its procurement to Canadian and European
10 manufacturers/suppliers?
11 b) Does this category consider geopolitical risk aside from the Russian invasion of Ukraine?
12

13 **Request IR-181:**

14 NS Power states “The lead time for combustion turbines, a key component to the Path to 2030,
15 has increased over the last 12 months. Greater clarity on the timelines for combustion turbines
16 will be available in 2026 following the IESO Nova Scotia led RFP and any impact will be assessed
17 at that time.”

- 18 a) What was the anticipated lead time for combustion turbines twelve months ago?
19 b) What is the magnitude of the increase in the lead time for combustion turbines that
20 occurred in the last twelve months?
21

22 **Appendix G 5 Year Reliability Plan pages 703 to 773**

23 **Request IR-182:**

24 Page 710, NS Power describes the benefits of the Five-Year Reliability Plan. “The benefits of the
25 program and the impact on the reliability of the system will be felt cumulatively as the combined
26 impacts of reliability investments made over the five years are completed, resulting in a reduction
27 of approximately one hour of SAIDI overall by 2029.”

- 28 a) Given that the Plan is projected to cost approximately \$1.3B over 5 years, has NS Power
29 calculated the impact on rates the Plan will have?
30 b) Has NS Power sought feedback on whether customers might be willing to forego one hour
31 of overall SAIDI improvements to alleviate rate pressures?
32 c) How have these targets been developed to ensure they are the most appropriate ones to
33 strive for?

Request IR-183:

Page 710, “NS Power agrees with the NSEB and stakeholders that effective investments lead to the best possible balance between reliability improvements and affordability for customers.” How has this trade off been determined?

Request IR-184:

Figure 3 at page 714 graphically depicts the Annual Customer Hours of Interruption (Tree Contacts). The 2025 projected total and the 2020 actual total appear roughly equal at just over 500,000 customer hours of interruption.

a) Does the projected total for 2025 continue to be accurate?

b) Is it not concerning that vegetation management over a five-year period does not appear to have resulted in significant improvement from the 2020 total to customer interruptions from Tree Contacts?

Request IR-185:

Figure 4 at page 715 graphically depicts the Annual Customer Hours of Interruption (Failure of Equipment). The 2025 projected total and the 2020 actual total appear roughly equal at just over 400,000 customer hours of interruption.

a) Does the projected total for 2025 continue to be accurate?

b) Is it cause for concern that the Plan to date has not shown significant improvement from the 2020 total?

Request IR-186:

In reference to 2025 Overview – Year One of Five Year Plan on page 716. Please provide the SAIDI and SAIFI for 2025 compared to 2024.

Request IR-187:

In reference to the Overview- Year One of Five Year Plan. The last bullet states “118 hazard tree locations in addition to the 617 kilometers of corridor widening have been proactively identified and addressed from beyond cleared rights-of-way. This work involves coordination with customers and landowners to remove each individual tree. Some of these locations include the removal of multiple trees.” How were the hazard trees proactively identified?

Request IR-188:

Page 716 highlights that trees have been cleared from about 617km of distribution line and about 105kms of transmission line rights-of-way.

- a) Please describe the planned maintenance schedule for right-of-way widening.
- b) Please describe how the planned maintenance schedule accounts for local vegetation, weather and other geographical attributes.

Request IR-189:

In reference to Demonstrated Reliability Impact/Benefit on page 719, NS Power states "... it is important to recognize that the full impact of the program will take time to materialize. Meaningful trends and improvements in SAIDI will be more accurately assessed over the full duration of the program at a network level, as upgrades are completed and benefits accumulate across the system." If meaningful trends and improvements can only be accurately assessed after the fact, what recourse do ratepayers have if a \$1.3B spend does not result in meaningful improvements?

Request IR-190:

In reference to Storm Hardening-Vegetation Management on pages 723 to 724, NS Power discusses work restrictions imposed by the Department of Natural Resources because of drought and wildfire conditions, and their impact on the vegetation management work plan. NS Power goes on to say the restrictions. "...did result in a reduction in the number of kms of vegetation managed under the program in 2025 as detailed in Figure 9 and Figure 12. This work will be reprioritized for completion in 2026."

- a) Will the full 2025 vegetation management budget of \$45M still be spent in 2025 despite the lower number of kms? If so, please explain why.
- b) Does this mean NS Power anticipates spending more than \$45M on vegetation management in 2026?

Request IR-191:

Figure 19 on page 736 shows the 2025 Recloser Installation Plan and Progress.

- a) How were these locations chosen?
- b) Can the seven new reclosers be remotely operated?

1 **Request IR-192:**

2 Figure 20 on page 737 shows the 2025 Planned Trip Saver Installation's.

3 a) How were the locations for the Trip Saver Installations chosen?

4 b) Can the Trip Savers be operated remotely?

6 **Request IR-193:**

7 Can NS Power provide a breakdown of the anticipated 2025 investments by the following
8 categories:

- 9 • Recloser Installations
- 10 • Trip save Installations
- 11 • New Distribution Feeders
- 12 • Updated Overhead Standards
- 13 • Distribution Build to Roadside
- 14 • Distribution System Conductor Upgrades
- 15 • Distribution System Underground Upgrades

17 **Request IR-194:**

18 Figure 38 on page 758 summarizes the 2026 Ongoing Maintenance Around Existing Power Lines
19 work plan. How were or will the locations be selected be selected?

21 **Request IR-195:**

22 Figure 39 on page 759 summarizes the 2026 Build to Roadside Projects. How were these projects
23 selected?

25 **Request IR-196:**

26 Figure 40 on page 760 summarizes the 2026 Distribution System Conductor Upgrades. How were
27 the locations selected?

29 **Request IR-197:**

30 Figure 41 on page 760 summarizes the 2026 Distribution System Underground Upgrades. How
31 were the locations selected?

Request IR-198:

Figure 42 on page 763 illustrates the 2026 Targeted Transmission Projects. How were the locations selected?

Request IR-199:

Figure 43 on page 764 summarizes the 2026 Substation Upgrades and Replacements. How were the locations selected?

Request IR-200:

Figure 44 on page 765 summarizes the 2025/2026 Planned Remote Terminal Unit Replacements. How were the locations chosen?

Request IR-201:

Figure 45 on page 766 summarizes the 2025/2026 Planned Communications Path with Downline Reclosers Installation. How were the locations selected?

Appendix I Completed Transmission Line Replacement and Upgrade Projects page 782

Request IR-202:

In response to one of the 2025 ACE Plan Board directives, the utility provided a list of transmission line replacement and upgrade projects that have been approved and completed since the 2021 ACE Plan. If the cost of C0043010 is excluded, please confirm that the total actual cost of the nine transmission line replacement and upgrade projects is \$22,377,307.

- a) Please provide the dates on which these transmission lines were originally commissioned, and indicate how many kilometers were refurbished and upgraded as part of the project noted in Appendix I.
- b) How does the utility assess the effectiveness of refurbishment and upgrade activities in terms of reducing the probability of failure of existing transmission lines and the cost per kilometer? Please provide an example, if possible.