

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-1:

Refer to NS Power’s Application, p. 3, lines 8-10 regarding the expiration of the ELIADC tariff by the end of 2026 and an “alternative course of action” if Port Hawkesbury Paper LP (PHP) will not subscribe to the Extra Large Industrial Dispatchable (ELID) tariff.

(a) Please explain if such an alternative course of action would need to be completed before January 1, 2027. If not, please explain why such an alternative course would not need to be completed before January 1, 2027.

(b) Please confirm that PHP could take service on the Large Industrial (LI) tariff. If not confirmed, please explain why PHP could not take service on the LI tariff.

(c) Could PHP elect to take service on another rate offered by NS Power, other than the LI tariff? If yes, please provide a list of all potential tariffs PHP could take service on. If not, please explain why not.

(d) If PHP chooses not to take service under the ELID tariff, and an alternative tariff is developed, would such a tariff need to be a below-the-line tariff? Please explain.

Response IR-1:

(a-d) Please refer to NSEB IR-6.

NON-CONFIDENTIAL

Request IR-2:

Regarding an “above-the-line” (ATL) versus “below-the-line” (BTL) tariff, generally:

- (a) Please explain the difference between an ATL and a BTL tariff in terms of how the associated costs are reflected in Nova Scotia Power’s cost-of-service study.
- (b) Please explain how revenue received under an ATL tariff is treated in the cost-of-service study, and how that treatment differs from the treatment of revenue received under a BTL tariff.
- (c) Please explain the criteria, principles, or guidelines Nova Scotia Power considers when determining whether a tariff should be treated as ATL or BTL.
- (d) Please identify any precedents, Board decisions, regulatory policies, or internal guidelines that Nova Scotia Power relies upon when determining whether a tariff is treated as ATL or BTL.

Response IR-2:

(a-b) Please refer to the following:

- 2026-2027 GRA SR-01 Attachment 01a filed in the 2026-2027 GRA (M12451). Section 2.2 discusses treatment of below-the-line (BTL) revenues in Exhibit 4 Detail.
- 2026-2027 GRA SR-01 Attachment 01c filed in the 2026-2027 GRA (M12451) for discussion how BTL fuel costs are treated in determination of fuel costs assigned to the above-the-line (ATL) classes.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- 1 • 2026-2027 GRA SR-01 Attachment 01b filed in the 2026-2027 GRA (M12451) for
2 discussion of the difference in treatment of ATL vs BTL revenues.

3
4 (c) The primary criterion behind determination whether a new rate should be placed BTL, most
5 of which are Annually Adjusted Rates (AAR), or ATL, reset only in GRA proceedings, is
6 whether the rate is designed to meet unique set of customer needs, such as:

- 7
8 • provision of supplemental service by own or a third-party generation (GRLF, Shore
9 Power, RtR Energy Balancing and Standby Service Tariffs);
10
11 • requirement for unique infrastructure equipment (Shore Power Tariff); or
12
13 • the ability to shift load in response to hourly pricing signals or hourly demand
14 control (1P-RTP, ELIADC Tariffs) that would be impractical to develop using the
15 COSS process designed to set rates for mass market customers.

16
17 The practical and unique service requirements limit availability of the AARs to large
18 customers. Consequently, there are only a few customers on these rates. As supplemental,
19 optional services, AARs pay incremental/marginal fuel costs and their responsibility for
20 non-fuel costs can depart from the embedded cost causation principles to achieve various
21 objectives set for these tariffs such as load shifting, growth in-service uptake or load
22 retention. AARs, with the exception of the Back-up/Top-up and ELIADC Tariffs, are not
23 subject to fuel cost true-up.

24
25 (d) Please refer to the Board's decision on A Generic Rate Design Hearing (NSUARB-NSPI-
26 P-878).

NON-CONFIDENTIAL

Request IR-3:

Regarding allocation of costs to PHP in NS Power's cost of service study:

- (a) Please provide NS Power's most recently filed cost of service study in Excel with working formulas.**
- (b) Please provide the allocators associated with each cost category in NS Power's most recent cost of service study along with a brief description of each allocator.**
- (c) Please provide the derivation of each allocator in NS Power's most recent cost of service study. Please include the data for each class's coincident peak demand, non-coincident peak demand, energy consumption, number of customers, and all other relevant data for determining allocation factors, as well as the calculation of the allocator itself.**
- (d) Please describe what stakeholder input was received regarding allocation of costs to PHP in its latest cost of service study.**
- (e) Please briefly describe what stakeholder feedback was received regarding allocation of costs to PHP and the large industrial class for NS Power's most recent cost of service study.**
- (f) Did NS Power modify any cost allocation methods for the LI class or PHP in response to stakeholder feedback for its most recent cost of service study? Please explain.**

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 Response IR-3:

2
3 (a) Please refer to the following attachments filed as part of the 2026-2027 General Rate
4 Application (M12451):

- 5 • For 2026 COSS, CA IR-001 Attachment 1 and for the Compliance Filing version,
6 please refer to SR-01 Attachment 2 (Exhibit N-91-(i));
- 7 • For 2027 COSS, CA IR-001 Attachment 2 and for the Compliance Filing version,
8 please refer to SR-01 Attachment 3 (Exhibit N-91-(i));
- 9 • For 2026 BCF, SR-01 Attachment 5 (Exhibit N-91-(i)); and
- 10 • For 2027 BCF, SR-01 Attachment 6 (Exhibit N-91-(i)).

11
12 (b) Please refer to M12451 CA IR-001 Attachments 1 and 2, or Compliance Filing SR-01
13 Attachments 2 and 3, in tabs 8a, 8b, and 8c.

14
15 (c) Please refer to M12451 CA IR-001 Attachments 1 and 2, or Compliance Filing SR-01
16 Attachments 2 and 3, calculations in 8a, 8b, and 8c and description of the COSS
17 methodology filed as 2026-2027 GRA SR-01 Attachment 01a in M12451.

18
19 (d-f) NS Power conducted a consultative review of its COSS as directed by the NSEB. This
20 process began in December of 2023 with approximately a year of technical sessions, data
21 requests, and resolution sessions. This extensive work led to the COSS being part of the
22 Settlement Agreement contained in the 2026/2027 General Rate Application, which was
23 provided as Attachment 4 to this Application. Changes proposed to the COSS reflect input
24 from all stakeholders and their expert consultants. The changes to the COSS are contained
25 in Appendix 12 of the September 2025 filing in M12451. The Board's Decision in this
26 matter was issued March 25, 2026. On April 7, 2026, the Company filed its GRA
27 Compliance Filing which describes further COSS Adjustments in Section 3.7.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-4:

Refer to the Application, p. 8 regarding interruptible service and the Large Industrial Interruptible Rider (LIIR).

(a) Please explain how the LIIR credit of \$7.638 per kVA and \$7.667 per kVA of interruptible service for 2026 and 2027, respectively were developed and provide the associated workpapers.

(b) Please provide the workpapers calculating each rate element of the Large Industrial tariff.

(c) Please explain why the LIIR credit is lower than that which would have been developed in accordance with the Company's established practice for pricing of the interruptible credit (\$13.107 per kVA demand coincident with system peak).

Response IR-4:

(a) Please refer to SBA IR-2.

(b) Please refer to M12451 SR-01 Attachment 1 to 8 and OR-01 Attachment 1.

(c) Please refer to CA IR-1 and the Preamble to CA IR-9.

REDACTED

Request IR-5:

Refer to the Application, p. 8 regarding interruptible service and the Large Industrial Interruptible Rider (LIIR).

(a) Please provide the total load reduction capacity (MW) available to NS Power that could be curtailed under the LIIR for each of the past four years (2022-2025 inclusive).

(b) Please provide the timing (date and hour) and load reduction (MW) of interruptions of LIIR customers in 2022, 2023, 2024, and 2025.

(c) Please provide the timing (date and hour) and load reduction (MW) of interruptions of PHP in 2022, 2023, 2024, and 2025. Please provide in Excel.

(d) Please provide the timing (date and hour) and load reductions (MW) of direct control actions of PHP in 2022, 2023, 2024, and 2025.

(e) Please provide the timing (date and hour) and load reductions (MW) of any non-NS Power tariff related load shifting actions on the part of PHP, such as that described in the Direct Evidence of PHP, p. 12.

(f) Please provide the date, time, and load (MW) of system monthly and annual peaks for NS Power for 2022, 2023, 2024, and 2025. Please provide in Excel.

(g) Please explain whether, over the past four years (2022-2025), PHP load was ever curtailed (interrupted, direct controlled, or a gray area reduction) while LIIR customers were not interrupted? If so, how frequently did this occur?

REDACTED

1 **(h) Please explain how often frequently both PHP load was curtailed and LIIR customers**
2 **were also interrupted over the past four years (2022-2025).**

3
4 **(i) Please describe the circumstances required for PHP to be fully curtailed to its firm**
5 **service level and LIIR customers are also curtailed.**

6
7 **(j) What would be the maximum amount of LI curtailment if all LI customers were**
8 **curtailed at once, and how would this be broken out across different individual**
9 **customers?**

10
11 Response IR-5:

12
13 (a) The total peak MW load reduction available to NS Power under the Large Industrial
14 Interruptible Rider (LIIR) Tariff for each year from 2022 to 2025, inclusive, is as follows.
15 Note that the MW values are peak quantities and may not reflect actual load relief obtained
16 at time of interruption.

17

Year	LIIR Peak Load Reduction (MW)
2022	118.4
2023	118.4
2024	113.9
2025	100.0

18
19 (b) Please refer to Confidential Attachment 1.

20
21 (c) There were no MW load interruptions for PHP during the period from 2022 to 2025
22 inclusive.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

REDACTED

1 (d) Please refer to Confidential Attachment 2. Note the Cause Code “NDN” identifies the
2 down dispatches initiated by the Nova Scotia Power System Operator.

3
4 (e) There are no non-NS Power tariff related load shifting actions taken for MW load
5 reductions for PHP. Load reductions are initiated by NS Power or Nova Scotia Power
6 System Operator (NSPSO) as schedule changes, or by NSPSO as interruptions in
7 accordance with Active Demand Control Energy Supply Protocol, provided as Attachment
8 3.

9
10 Please also refer to IG IR-12 Attachment 1, which provides a draft of the ELID Tariff
11 Operating Procedures, in redline to the ELIADC Tariff Energy Supply Protocol. For the
12 reasons provided in IG IR-19 parts (b-c), the Company is proposing the Operating
13 Procedures not be subject to Board approval.

14
15 (f) Please refer to Attachment 4 for the Excel file containing the date, time, and MW load of
16 system monthly and annual peaks for NS Power for 2022, 2023, 2024, and 2025.

17
18 (g) PHP load was not interrupted under the Interruptible provisions of the Extra Large
19 Industrial Active Demand Control (ELIADC) Tariff during the period 2022 to 2025
20 inclusive. PHP load was dispatched down by the NSPSO during this same period. Hours
21 when PHP was dispatched down by the NSPSO are identified by the Cause Code “NDN”
22 found in Confidential Attachment 2.

23
24 NS Power notes that ‘gray area reductions’ are not a part of the ELIADC Tariff construct
25 and its associated protocol document. PHP load reductions are scheduled by NS Power or
26 NSPSO and interruptions are initiated by the NSPSO under the Tariff’s interruptible
27 provisions, both in accordance with ELIADC Tariff Protocols.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

REDACTED

1 (h) For all 25 instances where LIIR customers were interrupted in the period 2022-2025
2 inclusive, PHP's load was either dispatched down by NS Power Energy Marketing ahead
3 of time due to forecasted system conditions or dispatched down in real-time by the NSPSO
4 in response to system conditions. Please refer to Confidential Attachment 1 for context on
5 PHP's status during each LIIR interruption.
6

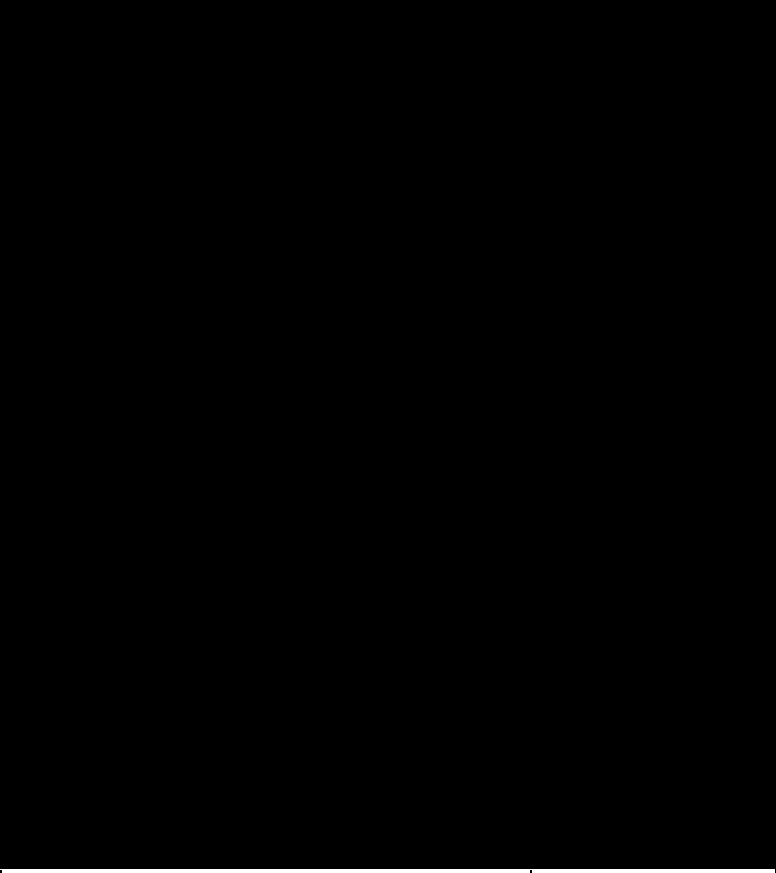
7 (i) Under the proposed ELID Tariff, the circumstance where PHP would be dispatched down
8 to its firm load level with LIIR customers also interrupted is anticipated to be during
9 periods of capacity shortfall. A scenario likely under the ELID Tariff construct would see
10 PHP load dispatched down in advance of the period of anticipated capacity deficiency. If
11 further events were to exacerbate the capacity shortfall situation, such as load higher than
12 forecasted, wind lower than forecasted, or an unexpected loss of generation or firm import,
13 then LIIR load could also be subject to reduction through interruption.
14

15 (j) The maximum amount of LIIR customer load reduction is provided as follows along with
16 the breakout by LIIR customer. Note that the MW values are peak quantities and may not
17 be reflective of the actual load relief obtained at time of interruption.
18

LIIR Customer	LIIR Peak Load Reduction (MW)

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)
NSPI Responses to Synapse Energy Economics, Inc. Information Requests

REDACTED

LIIR Customer	LIIR Peak Load Reduction (MW)
	
TOTAL	100.0

1

**ELID Tariff Synapse IR-5 Attachment 1 has been removed
due to confidentiality**

**ELID Tariff Synapse IR-5 Confidential Attachment 2 has
been removed due to confidentiality**

Part A – Definitions

ADC: Active Demand Control.

ADC Operating Procedure: Procedure document maintained by Nova Scotia Power System Operator (NSPSO) that describes the operation and usage of ADC for the NSPSO for Current Hour, Operating Hour 1 & Operating Hour 2.

CBL: Customer Baseline Load.

CBL & ADC Benefit Calculation: Process maintained by Nova Scotia Power (NS Power) to calculate the CBL Energy Charge, forecasted ADC benefit and actual ADC benefit.

Current Hour: The current hour of operation, which is only dispatchable by NSPSO.

Dispatchable Hours: All hours beyond Hour 2, as described (hour 3, 4 and beyond) in Section 4.3.10 of the NS Market Rules that are open for redispatch by NS Power.

Excess Energy: Generation which is in excess of the needs of the electric system and which cannot be stored.

Force Majeure: Any event or circumstance or combination of events or circumstances (including major equipment failure) that materially and adversely affects either party in the performance of its obligations in accordance with the terms of this Protocol, but only if and to the extent such events and circumstances are not within the affected party's reasonable control, and which the party claiming Force Majeure could not have prevented through reasonable skill and care.

Hour 1: The next hour, as described (hour 1) in Section 4.3.10 of the NS Market Rules. Dispatchable by NSPSO, and NS Power by exception only.

Hour 2: The next hour +1, as described (hour 2) in Section 4.3.10 of the NS Market Rules. Dispatchable by NSPSO, and NS Power by exception only.

Intra-Day Demand Schedule (ADC Schedule 4): An hourly demand profile that includes all Dispatchable Hours for a consecutive 24-hour duration. This will be provided by NS Power as a forecast to Port Hawkesbury Paper LP (PHP) and NSPSO for the upcoming period. NSPSO will confirm the schedule and only change dispatch if required for a change in system conditions.

Monthly Demand Schedule (ADC Schedule 1): A monthly, indicative, demand profile that includes a maximum and minimum demand profile for all months of the year, or all remaining months of the year if a system rerun is required. These forecasts will be performed annually and updated as required

EXTRA LARGE INDUSTRIAL ACTIVE DEMAND CONTROL TARIFF**Page 2 of 7**

Schedule 1: Active Demand Control Energy Supply Protocol

by NS Power. Refer to Part B. The results of these runs will be presented and shared with PHP as ADC Schedule 1.

NS Market Rules: Nova Scotia Wholesale and Renewable to Retail Electricity Market Rules.

NS OATT: Nova Scotia Power Incorporated Open Access Transmission Tariff including the Standards of Conduct (Attachment E).

NS Power: Nova Scotia Power Groups – Fuels, Energy and Risk Management (FERM), Portfolio Optimization, Customer Solutions and any other non-System Operator Nova Scotia Power function.

NSPSO: Any Nova Scotia Power System Operator function.

Operating Mode Characteristics Schedule: The schedule referenced in Part D of this Protocol.

PHP: Port Hawkesbury Paper LP.

Seven Day Demand Schedule (ADC Schedule 3): An hourly demand profile produced and co-optimized as part of the system by NS Power each business day. The Seven Day Demand Schedule includes all Dispatchable Hours, starting 00:00 for the upcoming business day, for a 168-hour duration.

Tariff: The Extra Large Industrial Active Demand Control Tariff.

Weekly Demand Schedule (ADC Schedule 2): An annual, indicative, demand profile that includes a maximum and minimum demand profile for each week of the year or all remaining weeks of the year, if a system rerun is required. This will inform the development of the Seven Day Demand Schedule. These forecasts will be performed annually and updated as required by NS Power.

Part B – Protocol Forecasting and Operation

- (1) Annually, no later than the seventh business day of November, NS Power will forecast the Monthly Demand Schedule, Weekly Demand Schedule, and monthly and weekly limits based on PHP's demand forecast for the upcoming year (January 1 to December 31). The results of these forecasts will be published to PHP and NSPSO in ADC Schedules 1 & 2. As and when required during the year, NS Power will reforecast the Monthly Demand Schedule and Weekly Demand Schedule and update ADC Schedules 1 & 2. The values in ADC Schedules 1 & 2 will bound the daily forecast runs used to create the Seven Day and Intra Day Demand Schedules.
- (2) On a daily basis (non-statutory holiday weekdays), NS Power will provide PHP and NSPSO with a Seven Day Demand Schedule that is optimized as part of the NS Power system day-ahead planning process. PHP's demand will be co-optimized as part of the full NS Power portfolio. As part of this co-optimization:

EXTRA LARGE INDUSTRIAL ACTIVE DEMAND CONTROL TARIFF**Page 3 of 7****Schedule 1: Active Demand Control Energy Supply Protocol**

-
- (a) With respect to forecast PHP annual capital shutdowns, PHP will provide a minimum of one month's advance notice of the timing and duration of the shutdowns; and
 - (b) With respect to forecast PHP regular maintenance shutdowns, PHP will provide a minimum of seven days advance notice of the timing and duration of the shutdowns.
- (3) From time to time, a request may be made to PHP to adjust their daily demand from the Seven Day Demand Schedule in anticipation of significant events. An example of this would be a weather event that is forecasted. Such requests must fall within the agreed Operating Mode Characteristics Schedule and the ADC Operating Procedure.
 - (4) Intra-Day, no later than the start of Hour 1, NS Power will provide PHP and NSPSO with an updated Intra-Day Demand Schedule when a dispatch change is required. This request will supersede the previously submitted requests.
 - (5) If, during the Current Hour, Hour 1 and/or Hour 2, system conditions change unexpectedly such that they have a material impact (positive or negative) on system costs, NSPSO will contact PHP with a schedule change (an increase or reduction in demand) provided such changes fall within: the agreed Operating Mode Characteristics Schedule, the final communicated PHP shutdowns, and the ADC Operating Procedure. Otherwise the most recent schedule submitted by NS Power will be set as the hourly demand. This will represent the final demand schedule with any deviations tracked as a schedule variance.
 - (6) As noted in the Tariff, if, during the current year, NS Power determines that there are significant adverse differences between the CBL Energy Charge (as defined in the Tariff) and the incremental costs of service, NS Power, with approval of the NSUARB, can adjust the rate on a prospective basis as provided for in the Tariff. In such circumstances, NS Power shall also update and communicate its expected forecast of ADC benefit for the remainder of the year.
 - (7) NS Power, NSPSO and PHP will exchange the following information on a confidential basis through the methods described below:
 - 7.1. Intra-Day Demand Schedule (ADC Schedule 4) – NS Power;
 - 7.2. Seven Day Demand Schedule (ADC Schedule 3) – NS Power;
 - 7.3. Weekly Demand Schedule (ADC Schedule 2) – NS Power;
 - 7.4. Monthly Demand Schedule (ADC Schedule 1) – NS Power;
 - 7.5. Nova Scotia's Base load forecast – NSPSO;
 - 7.6. Nova Scotia's aggregate wind forecast – NSPSO;
 - 7.7. PHP pulp storage levels – PHP; and

7.8. PHP discrete line operation (i.e. what lines are in and out of service in a period) – PHP.

NS Power and PHP agree that, in order to (1) assist PHP to efficiently respond to any dispatch schedule changes that may be requested by NS Power and/or NSPSO in a manner that benefits the NS Power electric system, and (2) enhance collaboration between the parties when responding to unplanned system changes, NS Power will provide PHP with access to certain system information. On an automated basis, NS Power will provide PHP with information in respect of its system demand and the aggregation of generation types (specifically coal, gas, oil, combustion turbines, imports and hydro) as a snapshot of the current system condition. PHP agrees that such information is to be used exclusively for the foregoing purposes. During any period in which this data is unavailable due to technical issues, PHP will refer to the <https://www.nspower.ca/en/home/about-us/todayspower.asp> until NS Power is able to re-establish the provision of this data on a timeline that is reasonable, given NS Power's other business priorities. Any use of the data for purposes beyond operational preparedness can result in the suspension of the data sharing.

- (8) On an annual basis, NS Power will calculate the actual ADC benefit consistent with the CBL & ADC Benefit Calculation.

Part C – Conditions

- (9) Subject only to reasons of health, safety, environmental, system reliability, and Force Majeure events, PHP must not deviate from the NS Power/NSPSO final demand schedule. NS Power/NSPSO must comply with the weekly demand requirements as determined by the Weekly Demand Schedule. In the situation where the Weekly Demand Schedule requirements are not complied with, NSP/NSPSO will work collaboratively with PHP to address the discrepancy.
- (10) Following any health, safety, environmental, system reliability, or Force Majeure event, PHP and NS Power will use commercially reasonable efforts to restore their applicable operation to normal as soon as possible and without undue delay. In such circumstances, PHP will advise NS Power as soon as possible of any change in availability of PHP's operating modes to allow NS Power to adjust its dispatch schedules accordingly. PHP and NS Power will maintain, as a minimum, hourly contact with each other in the hours following Force Majeure events to keep each other aware of the other's status.
- (11) In the case of NS Power or PHP's inability to follow the dispatch plan that triggers one of the circumstances as set out in Appendix 1, the timing, magnitude, and reason for the deviation will be tracked and noted by NS Power/NSPSO. This Appendix may be updated by agreement between NS Power and PHP if other circumstances arise that require variances from the scheduled dispatch to be tracked. Updates to this Appendix will be filed with the NSUARB.

- (12) Subject to available generation or load, as the case may be, efforts will be made to reconcile variances in a timely manner, including by NS Power and PHP mutually agreeing to deviate from the previously agreed Operating Mode Characteristics Schedule, with the goal of achieving similar system costs and service to the Mill as would have been achieved if the original dispatch had been followed.
- (13) The overall impact on system costs (if any) for the tracked deviations will be initially estimated on a quarterly basis, and assessed at the end of the year by NS Power. If a cost is determined, the ADC credit payment to PHP will be adjusted accordingly.
- (14) PHP, NS Power and NSPSO shall maintain a scheduling and/or operations team available to each other on a continuous 24 hour, 7 days a week basis.
- (15) PHP's scheduling and operations team shall be empowered with the authority to acknowledge and adjust PHP's demand on behalf of PHP for the supplied Demand Schedule.
- (16) This Protocol does not supersede any requirement or obligation as defined in both the NS OATT (including the Standards of Conduct) and NS Market Rules. If a change to either NS OATT and/or NS Market Rules occurs, this Protocol will be updated to reflect any changes, if applicable.
- (17) For the purposes of planning, PHP will provide NS Power and NSPSO with its expected annual capital outage timing. This data will be provided in a timely manner, to be included in the NS Power/NSPSO annual planning process. The parties will work collaboratively to co-optimize the timing of PHP outages to provide the best fit for the system while respecting PHP's limitations and requirements consistent with Part B, section 2.
- (18) All energy dispatch decisions as they relate to system demand will be performed at the sole discretion of NS Power and/or NSPSO. This includes, but is not limited to, generation dispatch levels, unit commitments, outage planning and/or import/export energy.
- (19) The dispatch of PHP demand level will be performed by NS Power and/or NSPSO and must fall within the agreed Operating Mode Characteristics Schedule and the ADC Operating Procedure.

Part D – Operating Mode Characteristics Schedule

For the purpose of planning, dispatch and forecasting, PHP's loading levels will be separated into 9 distinctive operating modes. Only one mode will be able to operate at any given time.

The Operating Mode Characteristics Schedule will include (i) maximum and minimum, up and down time of each operating level, (ii) mill ramp rates, (iii) mill outages planning, (iv) pulp storage levels, and (v) individual line operating modes. This Schedule will be used in the preparation of the demand schedules, the calculation of the CBL incremental cost and the overall ADC benefit achieved as a result of the dispatch of PHP's load. NS Power and NSPSO will be required to dispatch PHP's load consistent with the Operating Mode Characteristics Schedule, including the maximum and minimum limits in ADC Schedules 1 & 2.

This schedule will also contain the maximum and minimum amounts of Annual, Monthly and Weekly energy requirements.

The Operating Mode Characteristics Schedule will be initially developed by PHP in consultation with NS Power and can be changed from time to time by agreement of PHP and NS Power.

Appendix 1**Circumstances in which Variances from Scheduled Dispatch Will Be Tracked**

The variance from the scheduled dispatch results in:

- A change in NS Power unit commitment(s)
- A need for NS Power to rebalance a fuel position
- The redispatching of generation from Wreck Cove
- A reduction in the value of an NS Power export or import opportunity
- A condition of Excess Energy
- NS Power/NSPSO is forced to dispatch PHP outside the Operating Mode Characteristics Schedule

Monthly System Peaks

Month	NS Peak MW
11-Jan-22 18:00	2216
15-Feb-22 19:00	2112
01-Mar-22 08:00	2024
04-Apr-22 18:00	1720
05-May-22 15:00	1422
27-Jun-22 18:00	1272
24-Jul-22 18:00	1402
07-Aug-22 18:00	1433
14-Sep-22 18:00	1336
31-Oct-22 09:00	1356
24-Nov-22 09:00	1776
13-Dec-22 18:00	1973
12-Jan-23 09:00	1915
04-Feb-23 12:00	2455
01-Mar-23 09:00	1868
03-Apr-23 08:00	1740
01-May-23 18:00	1468
05-Jun-23 18:00	1431
24-Jul-23 18:00	1468
14-Aug-23 18:00	1409
08-Sep-23 18:00	1420
30-Oct-23 18:00	1483
30-Nov-23 09:00	1769
22-Dec-23 18:00	2041
29-Jan-24 18:00	2015
21-Feb-24 08:00	2088
01-Mar-24 08:00	2007
04-Apr-24 18:00	1734
10-May-24 08:00	1447
20-Jun-24 18:00	1413
09-Jul-24 18:00	1429
05-Aug-24 18:00	1435
18-Sep-24 18:00	1325
30-Oct-24 09:00	1510
14-Nov-24 20:00	1677
22-Dec-24 18:00	2073
30-Jan-25 19:00	2241
06-Feb-25 08:00	2267
04-Mar-25 08:00	2059
Apr-25	N/A
20-May-25 22:00	1353
25-Jun-25 18:00	1337
16-Jul-25 18:00	1427
12-Aug-25 18:00	1406
07-Sep-25 18:00	1260
27-Oct-25 19:00	1326
30-Nov-25 18:00	1719
08-Dec-25 18:00	2140

CONFIDENTIAL (Attachment Only)

Request IR-6:

Refer to the Application, p. 3, regarding the ELID tariff being based on the Large Industrial tariff.

(a) In Excel with working formulas and all billing determinants, please provide monthly calculations of PHP's bill in 2023 and 2024 if it had been enrolled on the LI tariff. Please provide this bill estimate using PHP's actual load for 2023 and 2024 (including any curtailments due to its enrollment on the ELIADC tariff).

(b) Does NS Power expect that PHP's load would have been different if it had been enrolled in the LI tariff for 2023 and 2024?

(i) If yes, please qualitatively describe how NS Power expects PHP's load would have differed.

(ii) Please qualitatively describe how this such likely changes in load in response to the LI tariff structure would have impacted PHP's bills.

(c) Does NS Power expect that PHP's load would have been different if it had been enrolled in the Large Industrial (Real Time Pricing) tariff for 2023 and 2024?

(i) If yes, please qualitatively describe how NS Power expects PHP's load would have differed.

(ii) Please qualitatively describe how this such likely changes in load in response to the Real Time Pricing tariff structure would have impacted PHP's bills.

CONFIDENTIAL (Attachment Only)

1 **(d) Does NS Power expect that PHP's load would have been different if it had been**
2 **enrolled in the Large Industrial Interruptible Rider for 2023 and 2024?**

3
4 **(i) If yes, please qualitatively describe how NS Power expects PHP's load would**
5 **have differed had been enrolled in the Large Industrial Interruptible Rider**
6 **for 2023 and 2024.**

7
8 **(ii) Please qualitatively describe how this such likely changes in load in response**
9 **to the LI tariff structure would have impacted PHP's bills had been enrolled**
10 **in the Large Industrial Interruptible Rider for 2023 and 2024.**

11
12 Response IR-6:

13
14 (a) Please refer to Confidential Attachment 1. It is important to note the Large Industrial
15 Interruptible Rider (LIIR) Tariff and the ELIADC Tariff under which PHP took service
16 during this period are fundamentally different tariffs, with distinct purposes, cost and
17 pricing mechanisms, etc. Applying PHP load while served under the ELIADC Tariff to the
18 prices included in the LIIR is of questionable value.

19
20 (b, d) Yes, priced according to a ratcheted peak demand as is the case under the LIIR, it is
21 expected PHP's load would be levelized across the year (i.e. PHP would operate at a high
22 load factor) in order to minimize its cost. Please refer to BW IR-8 part (a).

23
24 (c) Both the ELIADC Tariff and the One-Part Real Time Pricing (1P-RTP) Tariff employ
25 system dynamic pricing information. It is expected there would be similarities in the
26 consumption profile of PHP on both tariffs. However, the Company has not undertaken the
27 requested analysis. Please also refer to NSEB IR-6 and IG IR-25.

**ELID Tariff Synapse IR-06 Attachment 1 has been removed
due to confidentiality.**

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-7:

Refer to the Application, p. 3, lines 13-15. Are there any differences between the “Dispatchable Rider” under the ELID tariff and the “Active Demand Control” under ELIADC Tariff? If so, please list and explain the differences including why the differences exist.

Response IR-7:

Operationally, and computationally, Active Demand Control and the Dispatchable Rider are essentially the same. Differences between the Active Demand Control under the ELIADC Tariff and the Dispatchable Rider under the ELID Tariff are limited to changes to incorporate the provisions of dispatchable service and nomenclature. Please also refer to IG IR-12 Attachment 1, which provides a draft of the ELID Tariff Operating Procedures, in redline to the ELIADC Tariff Energy Supply Protocol. For the reasons provided in IG IR-19 parts (b-c), the Company is proposing the Operating Procedures not be subject to Board approval.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-8:

Refer to the Application, p. 6 lines 9 - 17.

(a) Please provide the derivation of PHP's firm load at 8MW for 3CP.

(i) Please confirm that PHP's firm load is 8 MW at the three coincident peaks because PHP requested 8 MW of firm load rather than any other external calculation. If not confirmed, please provide the derivation of 8 MW of firm load.

(b) Please provide and explain the derivation of 65 MW of firm plus interruptible load. Please provide all calculations with all inputs and assumptions in Excel.

Response IR-8:

(a) Please refer to SBA IR-1 part (b).

(b) Please refer to SBA IR-1 part (d).

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-9:

Refer to the Application, p. 6, lines 15-19.

(a) Please explain the rationale for using three coincident peaks (3CP) as the method of determining peak demand billing determinants. In your response, please also explain when this methodology was first adopted and approved by the Board.

(b) Is the 3CP methodology used for all rate classes? Please explain, including whether this is the methodology for all industrial rate classes.

Response IR-9:

(a) The 3CP methodology has been used in Nova Scotia for many years and most recently reviewed and confirmed in the 2026/2027 GRA. Please refer to SBA IR-1 part (a), Synapse IR-10 and Synapse IR-29.

(b) Demand costs are allocated to all above-the-line (ATL) rate classes using the 3CP methodology.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-10:

Refer to the Application, p. 6, lines 9-19.

(a) Please explain why the firm plus interruptible load, rather than firm load alone, should be used to set the three coincident peak demand billing determinant.

(b) Is this treatment different than the LI tariff or interruptible tariff? Please explain.

Response IR-10:

(a) NS Power allocates demand-related costs of generation and transmission to rate classes based on the 3CP method in its COSS. The 3CP statistic reflects the sum of firm and interruptible loads. The system cost savings associated with the interruptible service are credited to rate classes which provide this service and at the same time are assigned as costs to all rate classes, including those which provide the interruptible service, such that the net cost effect of these calculations on the total revenue requirement is zero. As a result, the interruptible loads are both credited and charged for the costs of the interruptible service.

The interruptible credit is designed to reflect only the costs of avoided generation capacity on NS Power's system. The costs of transmission on NS Power's system are driven by the entire system load inclusive of the interruptible load. If costs were assigned on the basis of the firm load alone this would result in inequitable apportionment of costs to rate classes with the interruptible loads avoiding responsibility for the costs of transmission and the cost of interruptible credit.

(b) No.

NON-CONFIDENTIAL

Request IR-11:

Refer to the Application, p. 6, line 10 regarding firm load

- (a) Please explain any differences in how NS Power assesses and plans its generation, transmission, and distribution investments or procurements for firm load relative to interruptible load? In your response, please also explain whether NS Power assumes that 100% of interruptible load will be available when called, or whether some other value is used, and how that value was determined.**
- (b) Please explain any differences in how NS Power assesses and plans its generation, transmission, and distribution investments or procurements for firm load relative to dispatchable load? In your response, please also explain whether NS Power assumes that 100% of dispatchable load will be available when called, or whether some other value is used, and how that value was determined.**
- (c) Please describe how PHP's "firm" load has changed over time, and when such changes occurred. Please also indicate how PHP's current level of 8 MW of firm load compares to historical levels.**
- (d) In your response, please provide the annual MW of "firm" load for PHP for each of the last 10 years. If this data is not available, please provide the data that most closely matches that requested.**
- (e) In designing its production, distribution, or transmission capital projects, what assumptions regarding firm load for PHP has NS Power historically used, and how does this compare to PHP's request for 8 MW of firm load during the winter peak?**

NON-CONFIDENTIAL

1 **(f) Please list any specific assets that were designed to accommodate more than 8 MW of**
2 **firm load from PHP during the winter peak, as well as the PHP firm load amount**
3 **that the asset was designed to serve.**

4
5 **(g) What firm load from PHP was the Port Hawkesbury Biomass plant designed to**
6 **accommodate?**

7
8 Response IR-11:
9

10 (a) Investments in generation, transmission and distribution are identified through both
11 Resource Planning (Integrated Resource Planning using PLEXOS) and transmission and
12 distribution system impact studies.
13

14 For generation investments, the resources required on the system are studied using the most
15 recent NS Power load forecast including a planning reserve margin (twenty percent of the
16 firm peak) that is required to comply with NPCC reliability criteria. The load forecast not
17 only considers the firm peak load but also the total annual load and the distribution of that
18 load throughout the year. Ultimately, the generating resources planned take into
19 consideration what readily available dispatchable generation is required to meet system
20 firm peak load and how the resource plan contributes to the total load (including
21 interruptible load) based on the forecasted distribution of customer load throughout the
22 year.
23

24 The transmission and distribution system are designed to meet the winter peak load
25 (capacity on the system required to transmit power to customers when the customer demand
26 is at its maximum in the year). The peak load is made up of both firm and interruptible
27 load. Transmission and distribution planning studies are conducted, using the most recently
28 available load forecast, to determine what grid investments are required to meet the peak
29 forecasted load. NS Power anticipates the available resources will be able to meet the

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 customer load unless the load requirement in a given hour exceeds the system peak and the
2 planning reserve margin. Please also refer to Synapse IR-29.

3
4 (b) Please refer to part (a). From a resource planning perspective, dispatchable load would be
5 planned for in the same way as interruptible load in that its non-firm portion is excluded
6 from the system firm peak for generation planning purposes but the Transmission and
7 Distribution systems must be planned to meet full peak load.

8
9 (c) Historically, for planning purposes, PHP has not had a firm load component. All PHP load
10 has been considered interruptible.

11
12 Operational practice has dictated that PHP load is not to be reduced below 8 to 15 MW
13 because PHP shares station services with the Port Hawkesbury Biomass (PHB) Generation
14 Facility. With this co-dependency, reducing PHP load below 8 to 15 MW during a system
15 capacity shortfall event leads to the loss of the PHB generator resulting in a net generation
16 loss to the power system, worsening the capacity shortfall situation.

17
18 (d) For planning purposes, PHP firm load for each of the last 10 years has been zero.

19
20 (e) PHP load has historically been non-firm for planning purposes. If PHP takes service under
21 the proposed ELID Tariff, PHP load will be designated as having a firm component of 8
22 MW for long term load forecasting and system planning purposes.

23
24 (f) For resource planning purposes, no additional dispatchable generation assets were included
25 in the plan to serve PHP load. For transmission planning purposes, transmission assets have
26 been designed to accommodate the peak load of the PHP facility which has historically
27 been non-firm load.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- 1 (g) The PHB Generation Facility has Network Resource Interconnection Service designation,
2 which allows it to integrate with the transmission system just like NS Power's other
3 generators, enabling it to be designated as a Network Resource for serving native load.
4 Under this designation, PHB is not designed to serve any specific portion of PHP load;
5 rather, its interconnection has been designed such that it can serve any NS Power native
6 load.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-12:

Refer to the Application, p. 8, lines 3 – 26.

(a) Please explain why the priority interruptible service is modelled as an additional 10% credit. Please provide any numerical derivation of the value of 10% with supporting workpapers.

(b) If the 10% credit is not derived from an assessment of its value to the system, please explain why NS Power believes the proposed 10% credit is reasonable.

(c) Please provide the workpapers supporting the \$500,000 cost of acquiring priority interruptible service.

Response IR-12:

(a-c) Please refer to SBA IR-2 part (i), NSEB IR-2, and 2026-2027 General Rate Application (M12451) SR-01 Attachment 4 which provides the calculations for the Large Industrial Interruptible Rider.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-13:

Refer to the Application, p. 8, footnote 5.

(a) Please explain why the winter month system coincident demand matches the negotiated firm plus interruptible demand of 57 MW rather than just the firm demand of 8 MW.

(b) Please provide NS Power's forecast for the avoided cost of the marginal resource at peak comparable to the Annual Levelized Avoided Peaker Cost of \$160.44, for 2025, 2026, and 2027, in nominal dollars. If a specific cost estimate is not available, please estimate an escalation factor that could be applied to the \$160.44/kW that would produce updated values for 2025, 2026, and 2027, in nominal dollars.

Response IR-13:

(a) Please refer to Synapse IR-10.

(b) Please refer to SBA IR-2 part (e).

NON-CONFIDENTIAL

Request IR-14:

Refer to the Application, p. 11, lines 9-10, and p. 8, lines 11-13.

The application states “In this regard, dispatch service is comparable to interruptible service available to LIIR customers.” On page 8 of the application “the proposed interruptible credit applicable to PHP is the same as proposed for the LIIR.”

(a) Please clarify and explain the differences between the interruptible rider and the dispatchable rider. Please explain the operating circumstances in which the interruptible rider is insufficient and the dispatchable rider is necessary.

(b) Please explain why the dispatchable rider is necessary given that the ELID tariff has the interruptible credit, which is comparable to the LIIR customers.

(c) Could PHP potentially be credited under both the dispatchable rider and the interruptible credit in a way that double-counts the value of this resource? Please explain why or why not and provide a worked example.

(d) Please explain if the interruptible rider could be adapted to meet the operational benefits dispatchable rider without having a separate dispatchable rider in place.

(e) Please provide an illustrative example in Excel of a change in load due to the use of the dispatchable rider compared to a change in load due to the interruptible credit.

Response IR-14:

(a-b) As discussed below, the Dispatchable Rider (DR) included in the ELID Tariff and the Interruptible Rider (IR) to the Large Industrial (LI) class, and as proposed to apply under

NON-CONFIDENTIAL

1 the ELID Tariff to PHP, are two distinct service offerings with distinct purposes, service
2 commitments, compliance processes, compensation bases, and regulatory foundations.

3
4 **Interruptible Rider**

5
6 The IR has been a service offering eligible to NS Power's LI class customers for decades.¹
7 Its purpose is to reduce the Company's firm peak and to compensate participating
8 customers for the value this provides as a system planning tool (i.e. the avoided cost of
9 generation that would be required to meet the utility's firm peak demand in the absence of
10 the interruptible service subscription).

11
12 Interruption events are managed by the Nova Scotia Power System Operator (NSPSO) and
13 activated during periods of system capacity shortfall. In practice, customer interruptions
14 are invoked on a rotating customer basis, in accordance with system requirements.
15 Currently there is approximately 100 MW of LI class customer load subscribed to the Large
16 Industrial interruptible Rider (LIIR). Combined with interruptible load served under the
17 Generation Replacement and Load Following Tariff, the Shore Power Tariff, and the
18 ELIADC Tariff under which PHP is currently served, the Company has approximately
19 280.0 MW of interruptible load on a system peak of 2,459 MW.

20
21 The IR credit value is set through General Rate Applications and is calculated as the per
22 kVA value of a combustion turbine, applied to forecast interruptible customer load at the
23 time of system peak, divided by subscribing customers' forecast non-coincident
24 interruptible billing demand. Please refer to M12451 2026-2027 GRA SR-01 Attachment
25 4 and CA IR-1, CA IR-9, and Synapse IR-4 part (c).

26
27 Consistent with the interruptible load serving as an alternative to generation capacity
28 acquisition, the LIIR Tariff provisions require:

¹ The "Industrial Interruptible Rate" was approved by the Board in March 1977.

NON-CONFIDENTIAL

- Customers to reduce their load as directed by the System Operator (SO) within 10 minutes of notice. A recent innovation to the LIIR Tariff offering allows customers who provide the Company with visibility to their load and direct control of service interruptions to be held as Operating Reserve (i.e. not always interrupted during capacity constrained events);
- Substantial financial penalties and potential removal from the IR service offering for failure to comply with the LIIR tariff requirements;
- High daily, weekly, monthly, and annual limits on the hours of interruption; and
- Five-year written notice in the event a customer wishes to convert its interruptible service, in whole or in-part, to firm service (i.e. required to provide adequate time for the utility to acquire the required firm capacity to meet the converted load).

Dispatchable Rider

The Dispatchable Rider (DR) is an operational dispatch tool managed by NS Power's Energy and Risk Management Group and the NSPSO. The service is dynamic in that it requires frequent adjustments to the customer's load. It is designed to serve PHP, the Company's largest customer and a customer that is willing and able to accommodate this service by aligning its production and energy consumption with periods of higher and lower cost of electricity. The benefit of the service is proposed to be quantified as part of a year-end exercise which compares the actual cost to serve customer load to the cost of service if the subscribing customer (PHP) had been served at a high load factor. Its application limited to PHP. The tool, though it builds on the real-time pricing experience and processes developed to serve PHP while subscribed to predecessor tariffs.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 DR is distinguishable from IR in that compliance with the NS Power dispatch schedule is
2 not mandatory and there is no “penalty” for non-compliance other than the foregone
3 opportunity that would have been realized by PHP had PHP followed NS Power’s dispatch
4 plan.

5
6 DR is an economic tool, not a system reliability tool as is the IR. Where the IR is invoked
7 only in the relatively few hours in the year where the system is facing a capacity shortfall,
8 the DR will be in effect every hour of the year where PHP’s load can be managed in a
9 manner to produce a more cost-effective result. Where the IR does not take into
10 consideration the incremental cost to serve the interruptible load, the DR is focused on this.
11 Where the IR is available to all compliant LIIR customers, the DR is proposed to apply
12 only to PHP because of its demonstrated ability to manage its load in a manner which
13 provides a material system benefit and its willingness to manage its processes to
14 accommodate this.

15
16 With respect to the “operating circumstances in which the interruptible rider is insufficient
17 and the dispatchable rider is necessary,” per the above these are two independent tools.
18 However, they are related by the fact that during periods of capacity shortfall when it would
19 be expected that marginal cost of electricity is high, PHP would be dispatched to low levels,
20 due to economic signals, to take advantage of this situation.

21
22 Because it is not always the case that marginal costs warrant PHP reducing its load in whole
23 or in-part, PHP’s subscription to the IR is necessary to provide NSPSO with the authority
24 to direct PHP to reduce its load to relieve system capacity shortfalls or replenish operating
25 reserves, as required.

26
27 (c-d) As provided in parts (a-b), while there is likely to be a high level of coincidence during
28 periods of tight system conditions that PHP load will be dispatched down or interrupted (or
29 held as operating reserve), the two services are distinct and PHP is being compensated for

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 two separate value streams (IR for planning relief (i.e. the avoided cost of building new
2 generation) and DR for operational cost relief (i.e. the avoidance of high real-time marginal
3 costs). The DR is calculated based on PHP's actual load compared to a base load shape on
4 an hourly basis. The IR is a credit planning mechanism and not paid for on an hourly basis.
5

- 6 (e) The IR credit is credited to customers for the right to interrupt at times of capacity
7 shortages. This is credited regardless of the number of interruptions. The DR is calculated
8 against a Customer Baseline Load (CBL), high-load factor profile to calculate the benefit
9 of load shifting. Any example of a drop in PHP's load will indicate the same value,
10 regardless of the rationale for the load drop.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-15:

Refer to the Application, p. 9, lines 20-24.

(a) Please explain if PHP would be incented to reduce load due to priority interruptibility orders if the ELID tariff included the interruptible service credit and priority interruptible credit but did not include the dispatchable rider.

(b) Please explain if priority interruption is contingent upon the existence of the dispatchable rider. I.e. can PHP be interrupted at a higher priority if the dispatchable rider does not exist?

(c) Please further explain how specific instances of prior curtailment of PHP load in 2023, 2024, and 2025 was due to the equivalent of interruption and the interruption credit or instead the ADC, which is now the dispatchable rider.

Response IR-15:

(a-b) Please refer to Synapse IR-14.

As described in Synapse IR-14, the Interruptible Rider (including the Priority Interruptibility provisions) and Dispatchable Rider are two distinct services. In accordance with the ELID Interruptible Rider provisions (provided as Attachment 1, pages 5-6, of this Application), PHP is required to reduce its interruptible load when directed to do by NS Power or face significant financial penalties. Interruption under this service is not dependent on system dispatch directions as provided under the Dispatchable Rider.

(c) It is expected that the Dispatchable Rider and the Interruptible Rider/Priority Interruptibility under the ELID Tariff will work like the Active Demand Control and

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 Interruptibility/Priority Interruptibility of the Extra Large Industrial Active Demand
2 Control (ELIADC) Tariff.

3
4 All reductions of PHP load in 2023, 2024, and 2025 were initiated under the Active
5 Demand Control component of the ELIADC Tariff. No PHP load reductions were
6 performed under the Interruptibility/Priority Interruptibility tariff provisions.

CONFIDENTIAL (Attachment Only)

Request IR-16:

Refer to the Application, p. 11, lines 1-5.

(a) Please provide the calculations in Excel including all inputs of the \$7 million and \$11 million savings. If not available in Excel please provide an explanation of the derivation of these figures.

(b) Please provide the calculations in Excel including all inputs regarding the statement that actual benefits would be approximately half that amount (\$7 million and \$11 million). If not available in Excel please provide an explanation of the derivation of these figures.

Response IR-16:

(a) Please refer to Confidential Attachment 1.

(b) The foundation for the Company's view that the actual dispatch benefit would be approximately half the forecast potential dispatch benefit was based on analysis that is no longer available due to the cyber incident. The analysis reflected experience operating under the Extra Large Industrial Active Demand Control (ELIADC) Tariff, in particular Cause Codes 3 through 5, which indicate instances in which PHP deviated from an optimized schedule, thereby potentially reducing the amount of Active Demand Control benefit (Dispatchable Rider credit in the ELID Tariff). The analysis focused on short-term (i.e. hourly) load shifts. In this regard it may be the forecast actual benefit realized under the ELID Tariff will prove conservative if longer-term load-shift opportunities are achieved (e.g. If PHP shifts outages normally occurring throughout the year into more concentrated periods).

**ELID Tariff Synapse IR-16 Attachment 1 has been removed
due to confidentiality.**

NON-CONFIDENTIAL

Request IR-17:

Refer to the Application, p. 12 line 21 – p. 14, line 3 regarding treatment of energy production from the Goose Harbour Lake Wind Farm.

(a) Please provide an illustrative or actual calculation in Excel that demonstrates how the energy production from the Goose Harbour Wind Farm reduces PHP's bill. This should show 1) PHP's bill absent Goose Harbour energy with all billing determinants and b) PHP's bill after this energy production is incorporated. Please provide an accompanying explanation or diagram that shows how this energy reduces the bill.

(b) For each of the following terms within the proposed Tariff, please describe if the PHPW PPA changes the calculation of the value after it enters service. If it does change the calculation of a value after entering service, please provide a workbook example of the calculation of said value before and after the PHPW PPA is in service. This could also be accomplished by pointing to calculations provided from part (a).

(i) Demand Charge

(1) Monthly billed per kilovolt ampere (kVA) demand

(2) Demand employed in the costing and pricing of the tariff

(ii) Monthly minimum charge

(iii) Interruptible rider to the ELID Tariff

(1) Billed interruptible demand

(2) Contracted firm demand requirement

(3) Total billing demand

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 **(4) Interruptible demand used for costing the tariff**

2 **(5) Firm billing effective at that time for the consumption used in that**
3 **billing period (within the Threshold Penalty)**

4 **(6) Residual customer demand (within the Performance Penalty)**
5

6 **(iv) Dispatchable Rider to the ELID Tariff**
7

8 **(1) Customer load above the Customer's firm contracted load**

9 **(2) Customer's actual dispatched load**

10 **(3) The actual customer load used to determine the high load factor**
11 **customer profile**

12 **(4) Customer baseline**
13

14 Response IR-17:
15

16 (a) Please refer to Attachment 1.
17

18 (b) The ELID Tariff has been costed and priced for 2026 and 2027 on the assumption that the
19 wind farm is in service at the beginning of 2027. Please refer to Attachment 2 of the
20 Application.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 **Request IR-18:**

2
3 **Refer to the Application, p. 16, lines 24-26.**

4
5 **Please explain and provide the analysis or facts that led to the conclusion by NS Power that**
6 **“With respect to the increase in firm service to 8 MW, NS Power has confirmed it has**
7 **adequate firm supply to accommodate this request in 2026 forward.”**

8
9 Response IR-18:

10
11 Please refer to SBA IR-1 part (b) and Synapse IR-11 part (c). As discussed in Synapse IR-11 part
12 (c), due to the co-dependence between PHP and the biomass generation facility, 8 MW represents
13 the limit to which PHP load can be reduced without interfering with the biomass facility operations.

NON-CONFIDENTIAL

Request IR-19:

Refer to the Application generally.

(a) Please provide the estimated net income in nominal dollars, return on equity in nominal dollars, and return on equity as a percentage, associated with PHP if the tariff were implemented as proposed.

(b) Please provide the actual net income in nominal dollars, return on equity in nominal dollars, and return on equity as a percentage, associated with PHP for 2023 and 2024.

(c) Please clarify how the return on equity associated with PHP compares to NS Power's return on equity as a whole and the return on equity of domestic and industrial customer classes.

Response IR-19:

(a-c) NS Power does not determine net income or return on equity based on the classes within which customers take service. NS Power operates on a Cost-of-Service model meaning rates are based on the total cost of providing service, including a reasonable rate of return on capital investments. NS Power's 2026-2027 General Rate Application (GRA) proposed rates that would recover its costs including a nine percent return on equity. As rates will not be in place at the beginning of 2026 this will result in lower revenues forecast in 2026 than would have been expected. Also, due to uncertainty associated with the ongoing process related to PHP's tariff at the time of filing the 2026-2027 GRA and the magnitude of this customer's load and timing of Goose Harbour Lake Wind Farm, a PHP Deferral was requested and supported by intervenors in the GRA Settlement Agreement (SA). The PHP Deferral is designed to capture differences in the tariff under which PHP ultimately takes

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 service in 2026 and 2027 and what was included in the GRA. The proposed ELID Tariff is
2 in alignment with the SA.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-20:

Refer to the Application, Attachment 1 ELID Tariff, p. 5, Interruptible Rider to the ELID Tariff. The proposed tariff states

“The billed interruptible demand is defined as the difference between any contracted firm demand requirements and the total billing demand.”

Please confirm the following. If not confirmed, please provide corrections.

(a) The total firm demand is 8 MW for each month.

(b) The total billing demand is constant across all months, as set in this proceeding. NS Power is proposing that this be set at 65 MW.

(c) If a and b are true, then the billed interruptible demand is constant at 57MW for all months.

(d) If c is true, the credit would be $\$7.638/\text{kVA} \times 57 \text{ MW}$ every month.

Response IR-20:

(a-c) Confirmed, subject to conversion from kW to kVA for pricing and billing purposes.

(d) Confirmed, prior to the application of the Priority Interruptible credit.

NON-CONFIDENTIAL

Request IR-21:

Refer to the Application, Attachment 1 ELID Tariff, p. 6, Threshold Penalty. The Threshold Penalty charge is “the appropriate firm billing effective at that time for the consumption used in that billing period.”

(a) Please provide a workbook showing the calculation of the threshold penalty charge. For the sake of calculation, please also compare bills for two months of service, one where an interruption request of 50 MW is adhered to and one where an interruption request of 50 MW is fully ignored. Please break the penalty into the threshold and performance penalty components.

(b) How would the firm billing be determined for a single month? In this response, please respond to how the “addition” of incremental firm service is an annual or multi-annual commitment rather than a monthly commitment.

Response IR-21:

Preamble:

It should be noted compliance with interruption requests among interruptible service customers is very high. As such, the application of penalties for failure to comply is exceedingly rare.

(a) Please refer to Attachment 1.

Consistent with item (4) of the Availability clause of the ELID Tariff, the Threshold Penalty charge shall be the cost of the appropriate firm billing, effective at that time for the consumption used in that billing period. Though the ELID Tariff is billed on a weekly basis, the Threshold Penalty under the ELID Tariff is calculated based on a month’s

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 charges (as is the case with the Large Industrial Interruptible Rate (LIIR) Tariff). For the
2 purpose of calculating the Threshold Penalty, NS Power applied the following
3 assumptions:

- 4
5 • Firm billing is calculated using the proposed ELID Tariff rates effective January 1,
6 2026;
- 7
8 • The Demand Side Management (DSM) Cost Recovery Rider is set at zero as
9 EfficiencyOne (E1) has not assigned costs related to DSM activities for this
10 customer;
- 11
12 • No Storm Cost Recovery Rider or FAM Rider applicable for the year of the
13 Threshold Penalty calculation;
- 14
15 • A peak demand of 65,000 kW is assumed and converted to kVA by dividing by the
16 assumed PHP average power factor of 94 percent;
- 17
18 • PHP is assumed to have consumed 10,000,000 kWh during the weekly billing
19 period; and
- 20
21 • A Power Factor Correction Constant of 1.0000 is assumed.

22
23 Please refer to Attachment 1 for the calculation of the Threshold Penalty, which is the
24 equivalent of a monthly bill as a firm customer under the ELID Tariff.

25
26 Please refer to Attachment 2 for a calculation of hypothetical weekly bills comparing
27 scenarios under the ELID Tariff where an interruption request of 50 MW is adhered to and
28 one where an interruption request of 50 MW is not applied. For the purpose of calculating
29 these hypothetical bills, NS Power applied the following assumptions:

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- 1 • Proposed ELID Tariff rates effective January 1, 2026, are used;
- 2
- 3 • As the ELID Tariff is billed weekly, the monthly demand charge and the monthly
- 4 customer charge are converted to weekly by multiplying by 12 and dividing by 52.
- 5
- 6 • A peak demand of 65,000 kW is assumed and converted to kVA by dividing by the
- 7 assumed PHP average power factor of 94 percent;
- 8
- 9 • The DSM Cost Recovery Rider is set at zero as E1 has not assigned costs related to
- 10 DSM activities for this customer;
- 11
- 12 • No Storm Cost Recovery Rider or FAM Rider applicable for the year of the
- 13 Threshold Penalty calculation;
- 14
- 15 • PHP is assumed to have consumed 10,000,000 kWh during the weekly billing
- 16 period for both of the Interruptible Compliance and Non-Compliance scenarios;
- 17
- 18 • The 50,000-kW interruption is assumed to have a duration of 4 hours;
- 19
- 20 • The Performance Penalty = $(\$15/\text{kVA} \times A) + (\$30/\text{kVA} \times B)$ where “A” is any
- 21 residual customer demand (above that required by the interruption notice)
- 22 remaining in the third interval directly following two complete 5-minute intervals
- 23 after the interruption call is initiated and sent by NS Power and “B” is the
- 24 customer’s average demand based on 5-minute interval data during the entire
- 25 interruption event excluding the interval used to determine “A”. The “A” and “B”
- 26 values are assumed to be 50,000-kW, recognizing that the customer fully ignored
- 27 the interruption request.
- 28
- 29 • A Power Factor Correction Constant of 1.0000 was assumed.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- 1 (b) NS Power clarifies that the firm billing calculation, performed in accordance with the
2 assumptions in part (a) above and using the total billed customer demand, is used to
3 determine the Threshold Penalty for non-compliance with an ELID interruption request.
4 The ELID customer is not converting load to firm service for the billing period as such
5 conversion would be subject to the requirement for five (5) year advance written notice to
6 the Company so as to ensure adequate capacity availability.



Nova Scotia
Power Inc.
PO Box 848,
Halifax,
Nova Scotia, B3J

For Illustrative Purposes Only

Port Hawkesbury Paper Company

P.O. Box 9500
Port Hawkesbury, N.S.
B0E 2V0

Account Number:

Billing Determinants

Monthly Bill (for the purposes of calculating the Threshold Penalty, to be added to the end-of-month weekly bill)

	kWh
Total Actual Load	40,000,000
Net Load	40,000,000

Charges

Monthly Charges

Customer Charge		10,000 \$/Month	\$	10,000.00
Demand Charge	69,149 KVA	12.872 \$/KVA	\$	890,085.11
Interruptible Demand Credit	0 KVA	n/a \$/KVA		n/a
Priority Interruptible Credit	0 KVA	n/a \$/KVA		n/a
Energy Charge	40,000,000 kWh	0.09977 \$/kWh	\$	3,990,800.00
DSM Cost Recovery Rider	40,000,000 kWh	0.000 cents per kWh	\$	-
Storm Cost Recovery Rider	40,000,000 kWh	0.000 cents per kWh	\$	-
FAM AA/BA Rider	40,000,000 kWh	0.000 cents per kWh	\$	-
			\$	<u>4,890,885.11</u>

Adjustments

Power Factor Correction	1.000	0	Multiplier	\$	-
-------------------------	-------	---	------------	----	---

Total Adjustments \$ -

Total Amount Before HST \$ 4,890,885.11

HST \$ 684,723.91

Total Amount After HST \$ 5,575,609.02



Nova Scotia Power Inc.
PO Box 848, Halifax,
Nova Scotia, B3J 2V7
www.nspower.ca

For Illustrative Purposes Only

Port Hawkesbury Paper Company

P.O. Box 9500
Port Hawkesbury, N.S.
B0E 2V0

Account Number:

Billing Determinants

Weekly Bill - Monthly determinants have been converted to weekly values

	kWh
Total Actual Load	10,000,000
Net Load	10,000,000

Charges

		Monthly Charges	Weekly Charges		
Customer Charge		10,000 \$/Month	2,308 \$/Week	\$	2,307.69
Demand Charge	69,149 KVA	12.872 \$/KVA	2.970 \$/KVA	\$	205,404.26
Interruptible Demand Credit	60,638 KVA	-7.638 \$/KVA	-1.763 \$/KVA	\$	(106,882.00)
Priority Interruptible Credit	60,638 KVA	-0.764 \$/KVA	-0.176 \$/KVA	\$	(10,691.00)
Energy Charge	10,000,000 kWh	0.09977 \$/kWh	0.09977 \$/kWh	\$	997,700.00
DSM Cost Recovery Rider	10,000,000 kWh	0.000 cents per kWh	0.000 cents per kWh	\$	-
Storm Cost Recovery Rider	10,000,000 kWh	0.000 cents per kWh	0.000 cents per kWh	\$	-
FAM AA/BA Rider	10,000,000 kWh	0.000 cents per kWh	0.000 cents per kWh	\$	-

Charges Total \$ 1,087,838.95

Adjustments

Power Factor Correction	1.000	0	Multiplier	\$	-
Total Adjustments				\$	-

Total Amount Before HST \$ 1,087,838.95

14% HST \$ 152,297.45

Total Amount After HST \$ 1,240,136.40



Nova Scotia Power Inc.
PO Box 848, Halifax,
Nova Scotia, B3J 2V7
www.nspower.ca

For Illustrative Purposes Only

Port Hawkesbury Paper Company

P.O. Box 9500
Port Hawkesbury, N.S.
B0E 2V0

Account Number:

Billing Determinants

Weekly Bill - Monthly determinants have been converted to weekly values

	kWh
Total Actual Load	10,000,000
Net Load	10,000,000

Charges

	Monthly Charges	Weekly Charges
Customer Charge	10,000 \$/Month	2,308 \$/Week
Demand Charge 69,149 KVA	12.872 \$/KVA	2.970 \$/KVA
Interruptible Demand Credit 60,638 KVA	-7.638 \$/KVA	-1.763 \$/KVA
Priority Interruptible Credit 60,638 KVA	-0.764 \$/KVA	-0.176 \$/KVA
Energy Charge 10,000,000 kWh	0.09977 \$/kWh	0.09977 \$/kWh
DSM Cost Recovery Rider 10,000,000 kWh	0.000 cents per kWh	0.000 cents per kWh
Storm Cost Recovery Rider 10,000,000 kWh	0.000 cents per kWh	0.000 cents per kWh
FAM AA/BA Rider 10,000,000 kWh	0.000 cents per kWh	0.000 cents per kWh
8,511		Charges Total

\$ 1,087,838.95

Adjustments

Power Factor Correction	1.000	0	Multiplier	\$ -
Threshold Penalty for Interruption Non-Compliance*	\$ 4,890,885.11			
Performance Penalty for Interruption Non-Compliance	\$ 2,250,000.00			
Total Penalty	\$ 7,140,885.11			

Penalty Capped at 2X Firm Billing \$ 9,781,770.21

Total Adjustments \$ 7,140,885.11 Penalty (minimum of 2X Firm Billing and Total Penalty)

*value provided in Synapse IR-21 Attachment 2, cell H45

Total Amount Before HST \$ 8,228,724.06

14% HST \$ 1,152,021.37

Total Amount After HST \$ 9,380,745.43

NON-CONFIDENTIAL

Request IR-22:

Refer to the Application, ELID Tariff Attachment 1, p. 6.

(a) Please provide a list of penalty payments incurred by PHP in 2022, 2023, 2024 and 2025. Please provide the date and any explanation for the penalties.

(i) Please provide the calculation of a single penalty payment paid by PHP in an excel workbook. If none was paid, please provide an illustrative calculation.

(ii) For each penalty and in aggregate, please describe if the penalty payments paid by PHP would be categorized as similar to the proposed threshold penalties, performance penalties, or another category. If they would be another category of penalty, please describe how such a category would differ from the proposed Threshold and Performance penalties.

Response IR-22:

(a) No PHP interruptions were called, consequently no penalties for non-compliance with interruption calls were incurred by PHP in the years 2022 to 2025, inclusive.

(i-ii) PHP has not incurred a penalty for non-compliance with an interruption call in the period 2022 to 2025, inclusive. Please refer to Synapse IR-21 for illustrative examples showing the calculation of penalties under the ELID Tariff, which would have been the same as penalties calculated under Extra Large Industrial Active Demand Control Tariff in the period 2022 to 2025 inclusive, had they been incurred. These penalties fall into Threshold and Performance categories. There are no other penalty categories.

REDACTED

Request IR-23:

Refer to the Application, Attachment 1 ELID Tariff, p. 7, Order of Interruptibility.

(a) Please describe why the order of interruptibility is the order shown.

(b) Please provide a list of dates where customers in all four tariffs were called to reduce load.

(c) Please provide the total capacity of each tier (1 through 4) of the order of interruptibility during the winter peak. Please also provide the capacity by customer for each tier of the order of interruptibility, during the winter peak.

(d) Within tier 2, ELID Tariff, please describe if the Dispatchable Rider to the ELID Tariff has a “higher” or “lower” order compared to the Interruptible Rider to the ELID Tariff.

(i) If so, could the Order of Interruptibility be broken into two components 2-A and 2-B with the riders ordered appropriately?

(ii) Can PHP be dispatched for load reduction prior to the first tier of interruptible load being interrupted, that being Generation Replacement and Load Following Tariff. Please provide historical examples of PHP being dispatched prior to GR and LF Tariff if it occurred.

(iii) Can PHP’s load be split into a dispatchable portion and a interruptible portion? For example, if PHP is currently operating at 108 MW, can 40 MW of its load be dispatched for reduction while 60 MW of its load is

REDACTED

1 **simultaneously interrupted, such that the remaining load is PHP's firm load**
2 **at 8 MW.**

3
4 **(1) If so, please provide a historical example of such splitting.**

5
6 **(2) If not, please explain how NS Power determines if load will be reduced**
7 **as an interruption rather than as dispatch and vice versa.**

8
9 **(e) Please describe what it means for load to be "held as Operating Reserve."**

10
11 **(i) Does this allow NS Power to build less generation capacity? Please explain.**

12
13 **(ii) Please describe historical examples of when PHP's load was or was not held as**
14 **Operating Reserve, and why this selection was made. If no historical examples**
15 **are available, please describe a situation where this may occur.**

16
17 **(f) Please describe why the override of the order of interruption by LIIR tariff load is**
18 **necessary.**

19
20 **(g) In the condition where PHP's load is held as Operating Reserve and LIIR Tariff**
21 **customer load is not held as Operating Reserve, would LIIR Tariff customers load be**
22 **interrupted prior to generation replacement and load following tariff?**

23
24 **(h) Please provide all workpapers deriving the value of the ELID priority interruptible**
25 **credit, including all calculations and inputs.**

26
27 **(i) Please provide any historical examples of a comparable priority interruptible credit,**
28 **if such a credit existed previously. If such a credit previously existed, please provide**
29 **workpapers deriving the value of the credit.**

REDACTED

1 **(j) Are the Generation Replacement and Load Following Tariff and Shore Power Tariff**
2 **compensated for their place in the order of interruptibility? If so, what is their**
3 **compensation for being higher in the order than the interruptible rider to the Large**
4 **Industrial Tariff? Please provide workpapers in cases supporting such a value if it**
5 **exists.**

6
7 Response IR-23:
8

9 (a) The existing order of interruptibility by rate class was established through regulatory
10 proceedings which gave rise to various interruptible service rates over the last few decades.
11 The priority interruptible status of the first three of these tariffs was reflective of the ability
12 of their customers to sustain more frequent interruptions and also a recognition, whether
13 implicit or explicit, of the higher interruption risk exposure in their pricing arrangements.
14

15 For the reasons why the Generation Replacement and Load Following (GRLF) load is
16 called first to be interrupted please refer to IG IR-25 part (a).
17

18 The placement of the ELID Tariff as second in the interruptible order, reflects a long
19 standing practice, dating back to early 1990s, of designing specialty rates with priority
20 interruptible service for large pulp and paper operations whose sensitivity to energy pricing
21 and sophistication in consumption of electricity, inclusive of running their own source of
22 generation, put them in a unique position to absorb more frequent interruptions than other
23 interruptible customers served under the Large Industrial Interruptible Rate (LIIR). While
24 the ELID Tariff and one of its predecessors, the Extra Large Industrial Two Part-Real Time
25 Pricing Tariff, have an explicit priority interruptible credit embedded in their pricing
26 structure, as described in SBA IR-2 part (i) and IG IR-13 part (g), other pulp and paper
27 predecessor rates, such as the Load Retention Tariff did not explicitly price the provision
28 of the priority interruptible service.
29

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

REDACTED

The Shore Power Tariff, listed as third in the order on interruptibility, is available to cruise ships docked in ports during non-winter months. As is the case with the customers under the GRLF Tariff, cruise ships have their own power generation source and can sustain more frequent interruptions than LIIR Tariff customers. The priority interruptibility status is implicitly embedded in the value proposition under the pricing of this service which exempts cruise ships from cost responsibility for any demand-related costs.

(b) Please refer to Attachment 1.

(c) The winter peak load reduction for each tier of interruptible customer and each customer in that tier is as follows. Note that the MW values are peak quantities and may not be reflective of the actual load relief obtained at time of interruption.

Tier 1 – GRLF Tariff:

GRLF Tariff Customer¹	GRLF Peak Load Reduction (MW)
TOTAL	

Tier 2 – ELID Tariff:

ELID Tariff Customer	ELID Peak Load Reduction (MW)
Port Hawkesbury Paper	
TOTAL	

¹ There is currently only one customer on the GRLF tariff (also taking service under the LIIR) who provides GRLF load relief on the order of several hundred kilowatts, a small amount which is not considered material in the Capacity and Energy Emergency Procedure. For operational simplicity, this customer's GRLF load is combined its LIIR load and interrupted during LIIR interruption calls.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

REDACTED

Tier 3 – Shore Power Tariff:

Shore Power Tariff Customer	Shore Power Peak Load Reduction (MW)
TOTAL	

Tier 4 – LIIR Tariff²: Please refer to Synapse IR-5 part (j).

(d) Dispatchability and Interruptibility are two separate and distinct concepts within the ELID Tariff construct. Dispatchability refers to the capability for NS Power or NS Power System Operator (NSPSO) to re-dispatch PHP load when system conditions change unexpectedly. Interruptibility refers to the capability for the NSPSO to interrupt non-firm load in the event of a system emergency arising from capacity scarcity or reserve deficiency. Please refer also to Synapse IR-14 for additional information describing dispatchability and interruptibility.

(i) Not applicable.

(ii) Yes, it is typical for PHP to be dispatched down by NS Power on a day-ahead or intraday basis to reduce load during periods of expected capacity shortfall, or to be dispatched down by the NSPSO for periods where near-real-time system conditions change unexpectedly resulting in expected capacity shortfall within the near-term operating window (current hour plus next two).

Generally, when a period of capacity shortfall necessitates the use of load management procedures, PHP has already been dispatched down, so no PHP load

² One customer served under the Large Industrial Interruptible Rider is summer peaking in contrast to the balance of customers on this tariff who are winter peaking.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

REDACTED

1 is available to participate in the interruption process. Please refer to Attachment 2
2 for historical examples of PHP being dispatched down prior to the initiation of
3 interruptions.
4

5 (iii) No. The non-firm portion of PHP load under the ELID Tariff is fully available for
6 dispatch under the Active Demand Control Energy Supply Protocol. During periods
7 of capacity scarcity, generally PHP load has already been dispatched down and thus
8 no PHP load is available to participate in the interruption process.
9

10 (e) The NSPSO is required to carry operating reserves to meet reliability standards, helping to
11 ensure the reliable operation of the bulk power system. Ten-minute operating reserves can
12 be carried in the form of generation which has available headroom with the capability to
13 ramp-up within 10-minutes and/or by using interruptible load which can be reduced within
14 10-minutes. Interruptible load which is equipped with Telemetry and Control (T&C) can
15 be held by NSPSO as operating reserve. The Telemetry provides real-time indication of
16 the amount of operating reserve available from the interruptible customer and the Control
17 ensures that the load can be reduced through remote disconnection, if the customer fails to
18 respond to an interruption notification in the required timeframe. T&C allows the
19 customer's interruptible load to be held as operating reserve without the need to interrupt
20 it, unless a reserve activation is required.
21

22 (i) NS Power builds generation capacity to meet system firm peak load (the maximum
23 forecasted peak firm customer demand in a given year) plus a planning reserve
24 margin equal to twenty percent of the peak load. The designation of load as
25 interruptible means that in an event where NS Power is capacity short during a peak
26 period, the interruptible load would only be served when there is generation
27 capacity available on the system. Consequently, interruptible load receives a
28 discount for demand-related charges.
29

REDACTED

1 (ii) Holding interruptible load as operating reserve does not, in and of itself, allow NS
2 Power to build less generation capacity. Capacity planning is driven by the long-
3 term firm load forecast plus planning reserve margin required to meet reliability
4 standards for acceptable loss of load expectation.

5
6 PHP's load has always been included in NSPSO metrics for real-time monitoring
7 of available operating reserves, and this is expected to continue under the proposed
8 ELID Tariff.

9
10 (f) The ability to override the order of interruption is necessary as there may be circumstances
11 under which following the prescribed order of interruption may not alleviate a reliability
12 issue. For example, a reliability issue impacting a particular geographic area of the grid
13 may not be alleviated by system-wide load interruptions. These unique situations may
14 require a reduction of a particular interruptible load in a specific area of the province, out-
15 of-order with the prescribed order found in the ELID Tariff.

16
17 (g) The scenario presented is not plausible because 100 percent of PHP load (currently
18 ELIADC Tariff and future ELID Tariff, if adopted by PHP) and approximately 80 percent
19 of LIIR customer loads are equipped with T&C, which means that they are both held in
20 operating reserves and accounted for in real-time operating reserve metrics.

21
22 In a scenario where generation operating reserves become depleted, these reserves would
23 be replenished initially using the ELID and LIIR T&C customer loads, both of which have
24 the T&C feature allowing them to be counted in real-time operating reserve metrics without
25 needing to interrupt. If the situation continued to worsen requiring the interruption of non-
26 firm loads to replenish operating reserves, non-firm customers would be interrupted in the
27 following order:

28
29 1. Generation Replacement and Load Following (GRLF) customers;

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

REDACTED

1 2. Shore Power customers; and

2 3. LIIR Non-T&C customers.

3
4 If the capacity shortfall situation persisted and continued to worsen, requiring the
5 interruption of T&C customers to replenish synchronous operating reserves and/or to serve
6 firm load customers, non-firm T&C customers would be interrupted in the following order:

7
8 1. ELID; and

9 2. LIIR T&C.

10
11 (h-i) Please refer to SBA IR-2 part (i) and NSEB IR-2.

12
13 (j) Yes, GRLF and Shore Power tariff customers are compensated for their place in the order
14 of interruptibility under the value proposition used in the pricing of these tariffs. Please
15 refer to part (a).

CONFIDENTIAL (Attachment Only)

Request IR-24:

Refer to the Application, Attachment 1 ELID Tariff, p. 8, Dispatchable Rider to the ELID Tariff.

(a) Please explain the difference between dispatching load and interrupting load. Please discuss operating procedures, timing, and the order in which they would be called.

(b) The rider includes the language: “all the Availability terms and conditions of the Interruptible Rider shall also apply to all Customer load above the Customer’s firm contracted load. (emphasis added).”

(i) Does the Interruptible Rider apply to load above the customer’s firm load?

(1) If so, what is unique about the dispatchable rider over and above the interruptible rider, in this regard?

(c) The rider includes the language “The foundation for the process is the assumption that absent subscription to this Rider, the Customer is incented to operate at a high load factor.”

(i) Does this high load factor include the interruptions caused by the interruptible rider but not the dispatchable rider?

(d) Please describe, in detail and with excel workbooks, how NS Power calculates “actual system costs.”

(e) Please provide, in an excel workbook, the calculation of PHP’s high load factor customer profile for 2023, 2024, and 2025.

CONFIDENTIAL (Attachment Only)

1
2 **(f) Please explain if the high load factor customer profile would be entirely firm high**
3 **load factor load or firm plus interruptible high load factor load. If both firm and**
4 **interruptible load are included, please explain how much of the high load factor load**
5 **is firm.**

6
7 **(g) Please explain if PHP's load in November 2026 were reduced by 50 MW over 4 hours**
8 **via interruption versus a reduction of 50 MW over 4 hours via dispatch, would PHP's**
9 **bill be the same? Please support this answer with an Excel workbook.**

10
11 Response IR-24:

12
13 (a) Please refer to Synapse IR-14 part (a) and SBA IR-2 part (g). For an example scenario
14 describing procedures, timing, and order of interruption, please refer to Synapse IR-23 part
15 (g).

16
17 (b) Yes. Please refer to Synapse IR-14.

18
19 (c) Yes, if the Dispatchable Rider was not subscribed (if this was permitted under the Tariff
20 construct), the high-load factor customer load would be subject to interruptions under the
21 Interruptible Rider.

22
23 (d) Similar to the current ELIADC Tariff, NS Power will calculate the hourly cost of PHP's
24 consumption based on PHP's actual load profile and the forward replacement costs, and
25 compare it to a hypothetical simulated dispatch where PHP would have a high load factor
26 (i.e. Customer Baseline, CBL). This CBL calculation will require a redispatch of the system
27 with PHP at this load to account for the different load profile. This reforecast will allow
28 for thermal resources and imports to redispatch and create a hypothetical run to calculate
29 the cost difference between a dispatchable load shape and the flat CBL. This calculation

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

CONFIDENTIAL (Attachment Only)

1 would be completed at the end of the year to account for not just load shifting between
2 hours but also months. Please see Synapse IR-16 part (a) for a calculation of DR credit
3 methodology and can be used as an example of how the end of year calculation will be
4 completed mathematically.

5
6 (e) Please refer to Confidential Attachment 1.

7
8 (f) The high load factor customer load profile would include both firm and interruptible load,
9 with the firm component of the load established at 8 MW per the Settlement Agreement.

10
11 (g) This request cannot be demonstrated in an Excel worksheet because the calculation of fuel
12 cost savings attributed to the system dispatch optimization associated with PHP Customer
13 Base Load (CBL) cannot be calculated in Excel. Fuel cost savings are derived from an
14 annual comparison of two sets of 8760-hourly dispatches performed in PortOps – the
15 system dispatch with PHP at CBL compared against the actual system dispatch. These
16 annual fuel cost savings accrue to PHP under the proposed ELID Tariff.

17
18 In Scenario A (interruption scenario) where PHP November 2026 load is interrupted under
19 the ELID Tariff Interruptible Rider by 50 MW for a 4-hour period, the weekly bill would
20 reflect the reduced energy during that 4-hour period that otherwise would have been served
21 had it not been for the interruption. Savings in system dispatch costs, if any, associated
22 with the 50 MW of PHP load being interrupted during the 4-hour period will be captured
23 in the annual analysis described above.

24
25 In Scenario B (dispatch scenario) where PHP November 2026 load is dispatched down
26 under the ELID Tariff Dispatchable Rider by 50 MW for a 4-hour period, the weekly bill
27 would reflect the reduced energy during that 4-hour period that otherwise would have been
28 served had it not been dispatched down. Savings in system dispatch costs arising from the
29 scheduled dispatch of PHP load (i.e. economically optimized from an overall system

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

CONFIDENTIAL (Attachment Only)

- 1 dispatch perspective) associated with the 50 MW of PHP load being dispatched down
2 during the 4-hour period will be captured in the annual analysis described above.

**ELID Tariff Synapse IR-24 Attachment 1 has been removed
due to confidentiality.**

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-25:

Refer to NS Power's Application, Appendix 4, Terms of Settlement, pages 10-12. For the Cost of Service and PHP Treatment GRA elements, please provide references to where each of the settlement terms are addressed in testimony or in the proposed tariff.

Response IR-25:

The Cost of Service Study (COSS), prepared in accordance with the Settlement Agreement, including PHP treatment, is provided as Attachment 4 to this Application. The foundation for the proposed ELID Demand Charge, Energy Charge, Interruptible Rider and Priority Interruptible Service is further addressed in the Application sections 2.2 to 2.4.

Within the ELID Tariff, provided as Attachment 1 to the Application, the resultant Demand Charge, Energy Charge, and Interruptible Rider Credit are provided at pages 2 and 5.

With respect to the Active Demand Control Rider referenced in the Settlement Agreement, this is the Dispatchable Rider (DR) to the ELID Tariff. As provided in the DR, the value of this Rider will be calculated at year-end. Quantification of the value of the DR and its recovery from above-the-line customers has not been included in the COSS.

With respect to the referenced PHP Deferral account, please refer to Synapse IR-26.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

Request IR-26:

Refer to NS Power's Application, Attachment 4, p. 12.

- (a) Please provide an illustrative workpaper of a deferral account described in PHP treatment Settlement Terms.**
- (b) Please provide the anticipated ratemaking treatment of such account.**
- (c) Please provide an estimate of the size of such account, and whether such an account would recover a comparable amount of revenue annually compared to PHP's actual revenues in 2023 and 2024.**
- (d) Please describe if NS Power currently has a comparably structured deferral account for a different set of costs. If so, please provide a summary of said account.**
- (e) If a deferral account is used, what tariff would PHP receive service under?**

Response IR-26:

- (a) Please refer to M12451 Undertaking U-2. Please also refer to the March 25, 2026 Board Decision on the 2026-2027 General Rate Application (M12451).**
- (b) The collection or refund of any deferred amounts from/to customers has not been determined and will be part of a future rate making process application for approval by the NSEB.**
- (c) Nova Scotia Power does not have an estimate of the size of the account as this is dependant on the tariff that PHP ultimately takes service in 2026 and 2027. NS Power provided an**

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 estimate of what the balance could be if PHP were to continue to take service under the
2 ELIADC Tariff for 2026, as provided in M12451 Undertaking U-2. The balance is not
3 anticipated to be comparable to PHP actual revenues from 2023 and 2024 as PHP would
4 still be taking service under a NS Power tariff. The revenue collected under the tariff they
5 take service under would be compared to the assumptions used in the PHP above-the-line
6 tariff modeled in the 2026-2027 GRA.

7
8 (d) NS Power does not have “a comparably structured deferral account for a different set of
9 costs.”

10
11 (e) The PHP Deferral account will be used no matter which tariff PHP receives service under.

NON-CONFIDENTIAL

Request IR-27:

Refer to the Direct Evidence of Port Hawkesbury Paper LP, p. 12, line 15 to page 13 line 9.

- (a) Please describe if NS Power agrees with the characterization of the event. If not, please provide any corrections.**
- (b) Please describe why the 60 MW load reduction was not instituted as a real time dispatch nor a NSPSO call for interruption.**
- (c) Please describe if the load reduction should have been instituted as a real time dispatch or NSPSO call for interruption.**
- (d) If it is the case that neither NS Power nor NSPSO followed the interruption protocol specified in the ELIADC tariff, why was PHP called upon for the load reduction rather than other entities?**
- (e) Please describe what likely would have occurred had PHP not reduced its load by 60 MW as instructed.**
- (f) Please describe if the ELIADC tariff was followed as written.**
- (g) Please describe if there are any other events while PHP was on the ELIADC tariff which did not follow the interruption protocol. In each instance, please describe why the interruption protocol was not followed. In the case that the interruption protocol was not followed, please also clarify if the ADC was implemented.**

NON-CONFIDENTIAL

1 **(h) Please provide evidence that the ADC and interruption protocol and interruption**
2 **priority was followed for each interruption event while PHP was on the ELIADC**
3 **tariff.**

4
5 **(i) If neither the ADC nor interruption protocol were followed, please explain**
6 **why they were not followed.**

7
8 **(1) Further, if neither the ADC nor interruption protocol were followed,**
9 **please describe what additional tariff language or other information**
10 **would be required such that the ADC and interruption protocol would**
11 **be followed.**

12
13 Response IR-27:

14
15 (a-c) NS Power does not agree with the characterization of the event described in the Direct
16 Evidence of Port Hawkesbury Paper LP (page 12, line 15 to page 13 line 9), reproduced as
17 follows.

18
19 A. Yes. For example, on February 13, 2026 at approximately 4:31 PM the
20 Maritime Link tripped offline and separated Nova Scotia from
21 Newfoundland. The NSPSO contacted PHP and instructed us to drop a line
22 and PHP reduced load by approximately 60MW. **This was neither a real**
23 **time (RT) schedule dispatch nor an NSPSO call for interruption.** The
24 RT hourly dispatch sent by NS Power did not have this anticipated drop in
25 the tie line, nor did the NSPSO use the interruption protocol specified in the
26 ELIADC tariff. PHP simply complied with an instruction to drop load. The
27 New Brunswick tie line acted as designed and the shock of the trip was
28 absorbed by the New Brunswick system. The system was then restored
29 within the hour without the Maritime Link, and PHP played a significant
30 part in this event. Other similar events were shared with interveners at a July
31 26, 2023 meeting in support of NS Power's Application for the approval of
32 a subsequent term for the ELIADC Tariff.³ Nova Scotians were unaware
33 of such a significant event on the grid. The same can be said for the multiple
34 forced outages of NS Power generation facilities that have been forced

NON-CONFIDENTIAL

1 offline due to immediate need to shut down for repairs. These events go
2 unnoticed by the public, yet time and again PHP is called upon as a resource
3 for system reliability that is in a **grey area between ADC real time**
4 **dispatches and the NSPSO interruption protocol**. There is a need to
5 consider this additional ancillary service value, that is in addition to the
6 ADC value and the priority interruptible value associated with any ATL
7 tariff, as part of the approval of a new ATL Tariff for PHP. [**emphasis**
8 **added**]
9

10 The sections highlighted are not correct. In the example event provided in PHP's evidence,
11 the direction provided by the Nova Scotia Power System Operator (NSPSO) to PHP was a
12 schedule change, which was initiated by NSPSO in accordance with the Extra Large
13 Industrial Active Demand Control (ELIADC) Tariff, Schedule 1: Active Demand Control
14 Energy Supply Protocol, Part B – Protocol Forecasting and Operation, section 5,
15 reproduced as follows.
16

17 (5) **If, during the Current Hour, Hour 1 and/or Hour 2, system**
18 **conditions change unexpectedly such that they have a material impact**
19 **(positive or negative) on system costs, NSPSO will contact PHP with a**
20 **schedule change** (an increase or reduction in demand) provided such
21 changes fall within: the agreed Operating Mode Characteristics Schedule,
22 the final communicated PHP shutdowns, and the ADC Operating
23 Procedure. Otherwise the most recent schedule submitted by NS Power will
24 be set as the hourly demand. This will represent the final demand schedule
25 with any deviations tracked as a schedule variance. [**emphasis added**]
26

27 Under this section, NSPSO is permitted to make schedule changes during the current hour
28 plus next two. There is no gray area providing additional ancillary service value. NSPSO
29 uses either dispatch or interruption as allowed for in the Protocol.
30

- 31 (d) Not applicable. Both NS Power and the NSPSO followed the ELIADC Tariff interruption
32 protocol.
33

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- 1 (e) Had PHP not followed the dispatch schedule change initiated by the NSPSO to reduce its
2 load by 60 MW, the NSPSO would have likely initiated interruption of non-firm customers
3 to the extent required.
4
- 5 (f) The ELIADC Tariff was followed as written, as described in parts (a-c) above.
6
- 7 (g) PHP was not subject to any interruptions while on the ELIADC Tariff. All load reductions
8 under the ELIADC Tariff have been dispatch-related.
9
- 10 (h) PHP has not been interrupted under the interruption protocol while on the ELIADC Tariff.
11 Please refer to Synapse IR-5 part (d) for evidence of the use of Active Demand Control
12 Protocol to reduce PHP load, while PHP was on the ELIADC Tariff.

NON-CONFIDENTIAL

Request IR-28:

Refer to the Direct Evidence of Fitzhenry and Gorman, p. 15.

(a) Was PHP interrupted or direct controlled during the peak periods of 1/11/2022, 2/15/2022, 12/13/2022, and 12/22/2023? If not, why not?

(b) Please provide the date and time of interruptions and direct control actions for PHP for each of 2022, 2023, 2024, and 2025. Please provide an estimated reduction in capacity for each instance, or an average reduction in capacity.

(i) For each of the interruptions and direct control actions, please describe if LIIR customers were also interrupted during these periods.

Response IR-28:

(a) PHP was not interrupted during any of the peak periods of 1/11/2022, 2/15/2022, 12/13/2022, and 12/22/2023. PHP load was dispatched down using the ELIADC Protocol during these periods, and further context is provided as follows:

- 1/11/2022: PHP was dispatched down to house load starting in Hour Ending (HE) 13 and rejected the dispatch under Cause Code 5. PHP did reduce load from approximately 100 MW to 70 MW in HE 18, and further to approximately 60 MW in HE 19, but did not reach the requested dispatch level.**
- 2/15/2022: PHP was dispatched down by the Nova Scotia Power System Operator (NSPSO) throughout the day, including the peak hour.**

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- 12/13/2022: PHP was not dispatched down as there was no issue with access to capacity to supply load and maintain operating reserves.
- 12/22/2022: PHP was dispatched down via a standard real-time schedule from NS Power Energy Marketing for a period including the peak hour. As provided in Synapse IR-5 Confidential Attachment 2, there was no associated Cause Code due to PHP following dispatch.

(b) PHP was not interrupted during the period from 2022 to 2025, inclusive.

Please refer to Synapse IR-5 part (d). The attachment provides all instances where the NSPSO changed the schedule to reduce PHP output as indicated by Cause Code 3 (NDN) along with the amount of PHP load reduction that occurred.

(i) Please refer to Synapse IR-5 part (h).

NON-CONFIDENTIAL

Request IR-29:

Refer to the Direct Evidence of Fitzhenry and Gorman, p. 15.

(a) Which costs are caused by the single annual peak compared to the three coincident peak?

(b) Please respond to the extent that the following statement matches NS Power's view of cost causation:

(i) If there were costs that could be avoided during 3CP peaks, then PHP would have had a request to reduce its load. Thus, absent the request to reduce its load, costs were not being caused during that peak hour by PHP.

(c) What resource capacity and grid issues would have occurred had PHP not reduced its load in the 1/12/2023 and 2/4/2023 peaks? How much would PHP have been charged for not reducing its load?

(d) Similarly, what resource capacity and grid benefits would have occurred had PHP had load reduced during the 1/11/2022, 2/15/2022, 1/12/2023, 2/4/2023, and 12/22/2023 peaks.

Response IR-29:

(a) In general, power system generation capacity requirements are driven by power system peak firm load and power system transmission capacity requirement is driven by system and regional total peak load (firm and non-firm). The two are distinct in that:

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- Generation capacity additions can be added incrementally as peak firm load grows and/or forecast demand peaks increase, while
- Transmission builds are less flexible and must be planned and executed to meet system and regional total firm and non-firm peaks with a longer time horizon.

Consistent with the foregoing is NS Power's compensation to customers for interruptible load. The Interruptible Rider (IR) credit provided to customers subscribing to interruptible service is based on the avoided cost of generation capacity and the IR includes a five-year notice period for customers wishing to convert their non-firm load to firm supply (to allow NS Power to add the required generation capacity). There is no such allowance in the IR credit for avoided transmission capacity. (Consider how effective would transmission system planning be if the system had been planned to serve only PHP's firm load of 8 MW, when PHP is required to increase this many times over to meet normal operating levels or alternatively if PHP chooses at some point to increase its firm requirement beyond 8 MW.)

In general, transmission systems must be able to accommodate system coincident and regional noncoincident peak load plus reserves while a utility's generation portfolio must be sufficient to meet firm peak plus reserves. However, in practice, prior to undertaking investment in either generation or transmission peak capacity, a thorough examination of the factors driving the peaks and potential solutions would be undertaken, including but not limited to the system peak levels, their frequency, drivers and location, firm load versus non-firm load, long-term outlook, and demand-side versus supply-side options.

For utility ratemaking, the focus on a single peak or three coincident peaks (3 CP) or more coincident peaks is a cost-of-service issue designed to recognize cost causation while also promoting other principles of sound ratemaking including fairness, simplicity, and stability.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 Please refer to Synapse IR-11.

2
3 (b) The statement appears to blend long-term planning-related cost savings enabled by PHP's
4 interruptible load and proposed to be recognized/compensated through the IR credit and
5 near-term operational benefits associated with the more efficient dispatch of PHP load (e.g.
6 fuel savings) as enabled by the Active Demand Control (ADC) element of the Extra Large
7 Industrial Active Demand Control (ELIADC) Tariff and as proposed to be provided by the
8 Dispatchable Rider (DR) to the ELID Tariff.

9
10 The dispatch of PHP's load under the DR in response to current system cost provides no
11 long-term system planning relief as enabled by the IR. In fact, IR provides long-term
12 planning saving to all above-the-line customers even if customer interruptions are not
13 invoked. Likewise, the IR provides no operational cost relief as, absent the IR provisions,
14 firm would not be met.

15
16 As discussed in Synapse IR-14, the two services are distinct functionally and distinct with
17 respect to the value they provide to customers and the compensation associated with each.

18
19 (c) For each of the peak events of 1/12/2023 (hour 0900) and 2/4/2023 (hour 1200), NS Power
20 was in a capacity shortfall situation. Had PHP not reduced load, NS Power would have
21 been reserve deficient to a larger extent resulting in the need for further interruption of non-
22 firm load.

23
24 If PHP had not responded to the dispatch request to reduce load, there would not have been
25 a charge as PHP has the option to not comply with dispatch requests without penalty under
26 the ELIADC Tariff protocol. By not dispatching down, PHP would likely have then been
27 subject to subsequent interruption. If PHP did not comply with the interruption directive,
28 it would have been subject to the interruptible penalty provisions of the ELIADC Tariff.
29 The specific penalty charge would depend on factors of the scenario as they would have

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

1 unfolded. Please refer to Synapse IR-21 for an illustrative example detailing the calculation
2 of penalty for non-compliance with an interruption request for the ELID Tariff, which
3 would be the same as the penalty calculation for the ELIADC Tariff.
4

5 (d) If PHP had load reduced further during the following peak events, resource capacity and
6 grid benefits, if any, would be as described in the following.
7

8 • Peak Event of 1/11/2022 (hour 1800)

- 9 • System conditions were not stressed at the time of this peak and there were
10 no Advisories, Alerts, or Interruptions in place for non-firm customers,
11 consequently further reduction of load by PHP would not have brought any
12 resource capacity or grid benefits.
13

14 • Peak Event of 2/15/2022 (hour 1900)

- 15 • System conditions were not stressed at the time of this peak and there were
16 no Advisories, Alerts, or Interruptions in place for non-firm customers,
17 consequently further reduction of load by PHP would not have brought any
18 resource capacity or grid benefits.
19

20 • Peak Event of 1/12/2023 (hour 0900)

- 21 • PHP was already down to house load at the time of this peak, so no further
22 load was available to reduce.
23

24 • Peak Event of 2/4/2023 (hour 1200)

- 25 • PHP was already down to house load at the time of this peak, so no further
26 load was available to reduce.
27

28 • Peak Event of 12/22/2023 (hour 1800)

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

NON-CONFIDENTIAL

- 1 • System conditions were not stressed at the time of this peak and there were
- 2 no Advisories, Alerts, or Interruptions in place for non-firm customers,
- 3 consequently further reduction of load by PHP would not have brought any
- 4 resource capacity or grid benefits.

Application for Approval of an Above-the-Line Tariff applicable to Port Hawkesbury Paper
(NSEB M12661)

NSPI Responses to Synapse Energy Economics, Inc. Information Requests

PARTIALLY CONFIDENTIAL (Attachment Only)

Request IR-30:

Refer to the Direct Evidence of Fitzhenry and Gorman, p. 19.

(a) Please provide all confidential responses to Undertaking U-3 in NSEB M12451.

(b) Please also provide the confidential version of the currently approved COSS. Please provide in Excel with working formulas.

Response IR-30:

(a) Please refer to Partially Confidential Attachments 1-4.

(b) In light of the Board's recent Decision in the 2026-2027 General Rate Application (M12451), which includes the most recent Cost of Service Study (COSS), the Company understands this request to be in reference to the 2026 COSS. Please refer to SR-01 Attachments 1 and 2 (Exhibit N-91(C)-(i)) in M12451 for the Company's recent 2026 COSS files from the 2026-2027 GRA Compliance Filing.

**NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
REFERENCE GUIDE**

	<u>EXHIBIT</u>
COMPARISON OF REVENUE TO EXPENSE RATIOS	1
FUNCTIONALIZATION OF AVERAGE RATE BASE	2
INITIAL CLASSIFICATION OF AVERAGE RATE BASE	2A
FINAL CLASSIFICATION OF AVERAGE RATE BASE	2B
ALLOCATION OF AVERAGE RATE BASE	3
ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE	3A
ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE	3B
ANALYSIS OF AVERAGE POLE INVESTMENT	3C
ALLOCATION OF AVERAGE POLE INVESTMENT	3D
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT	3E
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT	3F
ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT	3G
ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT	3H
ANALYSIS OF AVERAGE METER INVESTMENT	3I
FUNCTIONALIZATION OF OPERATING EXPENSES	4 & 4 Detail
TRANSMISSION OPERATING EXPENSES	4.1
CLASSIFICATION OF OPERATING EXPENSES	5
ALLOCATION OF OPERATING EXPENSES	6
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS	6.1
ALLOCATION OF DISTRIBUTION OPERATING EXPENSES	6A
ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES	6B
ALLOCATION OF CREDIT SERVICES EXPENSES	6C
ALLOCATION OF DEPRECIATION EXPENSES	6D
STORM EXPENSES AND REVENUE	6E
REVENUE ANALYSIS	7
DEVELOPMENT OF ALLOCATION FACTORS	8A & 8B & 8C
SALES, GENERATION AND DEMAND ANALYSIS	9A
DETERMINATION OF CLASS NON-COIN. KW DEMAND BY VOLTAGE LEVEL	9B
DETAIL OF MONTHLY CLASS COINCIDENT KW DEMAND	9C
SUMMARY OF SYSTEM LINE LOSSSES	9D
SUMMARY OF REVENUE AND EXPENSE COMPONENTS - PROPOSED RATES	10

EXHIBIT 1

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

CUSTOMER CLASS	2023	2026
	PROPOSED	PROPOSED
(1) DOMESTIC	97.63	97.18
(2) SMALL GENERAL	97.14	103.49
(3) GENERAL	105.00	104.42
(4) LARGE GENERAL	104.01	104.41
(5) SMALL INDUSTRIAL	99.66	104.41
(6) MEDIUM INDUSTRIAL	99.27	104.41
(7) LARGE INDUSTRIAL	105.00	104.40
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	104.43
(10) UNMETERED	100.00	99.99
(11) TOTAL	100.00	100.00

EXHIBIT 2

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

	(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1) PRODUCTION PLANT						
(2)						
(3) STEAM	\$847,049	\$847,048.6	\$0	\$0	\$0	\$0
(4) HYDRO	699,665	\$699,665.5	0	0	0	0
(5) WIND	163,771	\$163,770.9	0	0	0	0
(6) SOLAR	1,285	\$0.0	\$0.0	\$0.0	\$0.0	1,285
(7) LM6000	93,737	\$93,737.5	0	0	0	0
(8) GAS TURBINE - OTHER	68,141	\$68,140.8	0	0	0	0
(9) GENERATION BATTERIES	160,767	\$160,767.2	0	0	0	0
(10) RADIAL TO GENERATION TRANS.	64,344	\$64,344.2	0	0	0	0
(11)						
(12) TOTAL PROD. PLANT	2,098,760	2,097,475	0	0	0	1,285
(13)						
(14)						
(15) Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(16) Transmission - EHV and HV combined	831,618	0	831,618	0	0	0
(17)						
(18) TRANSMISSION PLANT	831,618	0	831,618	0	0	0
(19)						
(20) DISTRIBUTION PLANT						
(21)						
(22) LAND	5,052	0	0	5,052	0	0
(23) EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24) OTHER	17,970	0	0	17,970	0	0
(25) SUBSTATIONS	183,948	0	0	183,948	0	0
(26) POLES & FIXTURES	399,387	0	0	399,387	0	0
(27) O.H. LINES	173,434	0	0	173,434	0	0
(28) U.G. LINES	61,773	0	0	61,773	0	0
(29) LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30) SERVICES	56,181	0	0	56,181	0	0
(31) METERS	70,426	0	0	70,426	0	0
(32) STREET LIGHTING	35,211	0	0	35,211	0	0
(33)						
(34) TOTAL DIST. PLANT	1,550,189	0	0	1,550,189	0	0
(35)						
(36) SUB-TOTAL DIST. PLANT	4,480,567	2,097,475	831,618	1,550,189	0	1,285
(37)						
(38) SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,381,807		831,618	1,550,189		
(39)						
(40) DIRECT GEN. PROPERTY PLANT	86,819	0	2,906	40,929	42,983	0
(41) TRANSMISSION AND DISTRIBUTION COMMUNICATION	34,964	0	9,645	25,319	0	0
(42) TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	48,211		16,833	31,378	0	
(43) NON FUNCTIONIALIZED GEN. PROPERTY	307,293	143,893	57,052	106,348	0	0
(44)						
(45) GEN. PROPERTY PLANT	477,287	143,893	86,436	203,974	42,983	0
(46)						
(47) TOT. PLT.IN SERVICE	4,957,854	2,241,368	918,054	1,754,163	42,983	1,285
(48)						
(49) Working Capital & Deferred Charges/Credits						
(50)						
(51) CASH - FUEL	0	0	0	0	0	0
(52) CASH - OTHER	162,574	0	0	0	162,574	0
(53) MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54) MAT. & SUP. - OTHER	75,610	34,191	14,004	26,759	656	0
(55) DEF. CHG. - Financing	22,257	10,065	4,122	7,877	193	0
(56) DEF. CHG. - Tax	23,925	10,819	4,431	8,467	207	0
(57) DEF. CHG. - Pension	156,935	74,444	18,244	64,247	0	0
(58) DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59) DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60) DEF. CHG. - Other	30,283	14,091	5,475	10,462	256	-2
(61) DEF. CHG. - FCR	5,746	4,072	1,668	0	6	0
(62) DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63) DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64) DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65) DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65) DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66) DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67) DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68) DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67) DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68) DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68) CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)						
(70) TOT.WORKING CAPITAL	632,773	303,232	47,894	117,756	163,893	-2
(71)						
(72)						
(73) TOTAL AVE. RATE BASE	\$5,590,627	\$2,544,600	\$965,947	\$1,871,919	\$206,876	\$1,283

EXHIBIT 2A
Page 1 of 3

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

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>GENERATION FUNCTION</u>				
(2)				
(3) STEAM PLANT	\$847,049	\$847,049	\$0	\$0
(4) HYDRO PLANT	699,665	699,665	\$0	\$0
(5) WIND PLANT	163,771	163,771	\$0	\$0
(6) LM6000 PLANT	93,737	93,737	\$0	\$0
(7) GAS TURBINE PLANT - OTHER	68,141	68,141	\$0	\$0
(8) GENERATION BATTERIES	160,767	160,767	\$0	\$0
(9) RADIAL TO GENERATION TRANS.	64,344	64,344	\$0	\$0
(10) TOTAL GENERATION PLANT	2,097,475	2,097,475	0	0
(11)				
(12) GENERAL PROPERTY PLANT	143,893	143,893	0	0
(13) TOTAL PLANT IN SERVICE	2,241,368	2,241,368	0	0
(14)				
(15) <u>Working Capital & Deferred Charges/Credits:</u>				
(16) CASH - FUEL	0	0	0	0
(17) CASH - OTHER	0	0	0	0
(18) MAT. & SUPPLIES - FUEL	222,761	0	222,761	0
(19) MAT. & SUPPLIES - OTHER	34,191	34,191	0	0
(20) DEF. CHG. - Financing	10,065	10,065	0	0
(21) DEF. CHG. - Tax	10,819	10,819	0	0
(22) DEF. CHG. - Pension	74,444	33,482	40,961	0
(23) DEF. CHG. - Steam Assets	0	0	0	0
(24) DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25) DEF. CHG. - Other	14,091	14,091	0	0
(26) DEF. CHG. - FCR	4,072	4,072	0	0
(27) DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28) DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29) DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30) DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30) DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31) DEF. CR. - Other	-29,365	-29,365	0	0
(32) DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0
(33) CONTRACT RECEIVABLE	93,310	0	93,310	0
(34) SUB-TOTAL	303,232	-57,968	361,200	0
(35)				
(36) TOTAL GENERATION FUNCTION	2,544,600	2,183,400	361,200	0
(37)				
(38) <u>TRANSMISSION FUNCTION</u>				
(39)				
(40) Transmission - HV (not applicable as a separate item)	0	0	0	0
(41)				
(42) GENERAL PROPERTY PLANT	0	0	0	0
(43) TOTAL PLANT IN SERVICE	0	0	0	0
(44)				
(45) <u>Working Capital & Deferred Charges/Credits:</u>				
(46) CASH - FUEL	0	0	0	0
(47) CASH - OTHER	0	0	0	0
(48) MAT. & SUPPLIES - FUEL	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	0	0
(50) DEF. CHG. - Financing	0	0	0	0
(51) DEF. CHG. - Tax	0	0	0	0
(52) DEF. CHG. - Pension	0	0	0	0
(53) DEF. CHG. - Other	0	0	0	0
(54) DEF. CHG. - ARO Transformers	-0	-0	0	0
(55) SUB-TOTAL	0	0	0	0
(56)				
(57) Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

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

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) Transmission - EHV and HV combined	831,618	831,618	0	0
(2)				
(3) GENERAL PROPERTY PLANT	86,436	86,436	0	0
(4) TOTAL PLANT IN SERVICE	918,054	918,054	0	0
(5)				
(6) <u>Working Capital & Deferred Charges/Credits:</u>				
(7) CASH - FUEL	0	0	0	0
(8) CASH - OTHER	0	0	0	0
(9) MAT. & SUPPLIES - FUEL	0	0	0	0
(10) MAT. & SUPPLIES - OTHER	14,004	14,004	0	0
(11) DEF. CHG. - Financing	4,122	4,122	0	0
(12) DEF. CHG. - Tax	4,431	4,431	0	0
(13) DEF. CHG. - Pension	18,244	18,244	0	0
(14) DEF. CHG. - Other	5,475	5,475	0	0
(15) DEF. CHG. - FCR	1,668	1,668	0	0
(16) DEF. CHG. - ARO Transformers	-52	-52	0	0
(17) SUB-TOTAL	47,894	47,894	0	0
(18)				
(19) Transmission - EHV	965,947	965,947	0	0
(20)				
(21) TOTAL TRANSMISSION FUNCTION	\$965,947	\$965,947	\$0	\$0
(22)				
(23) <u>DISTRIBUTION FUNCTION</u>				
(24)				
(25) DISTRIBUTION PLANT:				
(26) LAND	5,052	2,531	0	2,521
(27) EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28) OTHER	17,970	9,004	0	8,966
(29) SUBSTATIONS	183,948	183,948	0	0
(30) POLES & FIXTURES	399,387	103,841	0	295,546
(31) O.H. LINES	173,434	91,400	0	82,034
(32) U.G. LINES	61,773	14,022	0	47,750
(33) LINE TRANSFORMERS	369,256	369,256	0	0
(34) SERVICES	56,181	0	0	56,181
(35) METERS	70,426	0	0	70,426
(36) STREET LIGHTING	35,211	35,211	0	0
(37) TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)				
(39) GENERAL PROPERTY PLANT	203,974	118,182	0	85,792
(40) TOTAL PLANT IN SERVICE	1,754,163	1,016,360	0	737,804
(41)				
(42) <u>Working Capital & Deferred Charges/Credits:</u>				
(43) CASH - FUEL	0	0	0	0
(44) CASH - OTHER	0	0	0	0
(45) MAT. & SUPPLIES - FUEL	0	0	0	0
(46) MAT. & SUPPLIES - OTHER	26,759	15,504	0	11,255
(47) DEF. CHG. - Financing	7,877	4,564	0	3,313
(48) DEF. CHG. - Tax	8,467	4,906	0	3,561
(49) DEF. CHG. - Pension	64,247	12,220	0	52,027
(50) DEF. CHG. - Other	10,462	6,062	0	4,400
(51) DEF. CR. - ARO Substations	-1	-1	0	0
(52) DEF. CR. - ARO Transformers	-55	-55	0	0
(51) SUB-TOTAL	117,756	43,199	0	74,557
(52)				
(53) TOTAL DISTRIBUTION FUNCTION	1,871,919	1,059,559	0	812,361

EXHIBIT 2A
Page 3 of 3

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

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>RETAIL FUNCTION</u>				
(2)				
(3) DISTRIBUTION PLANT:				
(4) SERVICES	0	0	0	0
(5) METERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6) TOTAL RETAIL PLANT	0	0	0	0
(7)				
(8) GENERAL PROPERTY PLANT	42,983	0	0	42,983
(9) TOTAL PLANT IN SERVICE	42,983	0	0	42,983
(10)				
(11) <u>Working Capital & Deferred Charges/Credits:</u>				
(12) CASH - FUEL	0	0	0	0
(13) CASH - OTHER	162,574	0	0	162,574
(14) MAT. & SUPPLIES - FUEL	0	0	0	0
(15) MAT. & SUPPLIES - OTHER	656	0	0	656
(16) DEF. CHG. - Financing	193	0	0	193
(17) DEF. CHG. - Tax	207	0	0	207
(18) DEF. CHG. - Pension	0	0	0	0
(19) DEF. CHG. - Other	<u>256</u>	<u>0</u>	<u>0</u>	<u>256</u>
(20) SUB-TOTAL	163,887	0	0	163,887
(21)				
(22) TOTAL RETAIL FUNCTION	206,870	0	0	206,870
(23)				
(24) TOTAL AVE. RATE BASE	<u>\$5,589,337</u>	<u>\$4,208,907</u>	<u>\$361,200</u>	<u>\$1,019,231</u>

REDACTED ELID Tariff Synapse IR-30 Attachment 1 Page 7 of 96

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

[illegible]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<u>INITIAL R/B CLASSIFICATION</u>			<u>FURTHER CLASSIFICATION</u>			<u>FULLY CLASSIFIED RATE BASE</u>		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) Transmission - EHV and HV combined	831,618	0	0	0	0	0	831,618	0	0
(2)									
(3) GENERAL PROPERTY PLANT	86,436	0	0	0	0	0	86,436	0	0
(4) TOTAL PLANT IN SERVICE	918,054	0	0	0	0	0	918,054	0	0
(5)									
(6) <u>Working Capital & Deferred Charges/Credits:</u>									
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0
(8) CASH - OTHER	0	0	0	0	0	0	0	0	0
(9) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10) MAT. & SUPPLIES - OTHER	14,004	0	0	0	0	0	14,004	0	0
(11) DEF. CHG. - Financing	4,122	0	0	0	0	0	4,122	0	0
(12) DEF. CHG. - Tax	4,431	0	0	0	0	0	4,431	0	0
(13) DEF. CHG. - Pension	18,244	0	0	0	0	0	18,244	0	0
(14) DEF. CHG. - Other	5,475	0	0	0	0	0	5,475	0	0
(15) DEF. CHG. - FCR	1,668	0	0	0	0	0	1,668	0	0
(16) DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17) SUB-TOTAL	47,894	0	0	0	0	0	47,894	0	0
(18)									
(19) Transmission - EHV	965,947	0	0	0	0	0	965,947	0	0
(20)									
(21) TOTAL TRANSMISSION FUNCTION	\$965,947	\$0	\$0	\$0	\$0	\$0	\$965,947	\$0	\$0

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 1 Page 9 of 96

EXHIBIT 2B
PAGE 3 of 3

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) <u>DISTRIBUTION FUNCTION</u>									
(2) DISTRIBUTION PLANT:									
(3) LAND	\$2,531	\$0	\$2,521	\$0	\$0	\$0	\$2,531	\$0	\$2,521
(4) EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(5) OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(6) SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(7) POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(8) O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(9) U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(10) LINE TRANSFORMERS	369,256	0	0	0	0	0	369,256	0	0
(11) SERVICES	0	0	56,181	0	0	0	0	0	56,181
(12) METERS	0	0	70,426	0	0	0	0	0	70,426
(13) STREET LIGHTING	35,211	0	0	0	0	0	35,211	0	0
(14) TOTAL DISTRIBUTION PLANT	898,177	0	652,012	0	0	0	898,177	0	652,012
(15) <u>GENERAL PROPERTY PLANT</u>	118,182	0	85,792	0	0	0	118,182	0	85,792
(16) TOTAL PLANT IN SERVICE	1,016,360	0	737,804	0	0	0	1,016,360	0	737,804
(17) <u>Working Capital & Deferred Charges/Credits:</u>									
(18) CASH - FUEL	0	0	0	0	0	0	0	0	0
(19) CASH - OTHER	0	0	0	0	0	0	0	0	0
(20) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(21) MAT. & SUPPLIES - OTHER	15,504	0	11,255	0	0	0	15,504	0	11,255
(22) DEF. CHG. - Financing	4,564	0	3,313	0	0	0	4,564	0	3,313
(23) DEF. CHG. - Tax	4,906	0	3,561	0	0	0	4,906	0	3,561
(24) DEF. CHG. - Pension	12,220	0	52,027	0	0	0	12,220	0	52,027
(25) DEF. CHG. - Other	6,062	0	4,400	0	0	0	6,062	0	4,400
(26) DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(27) DEF. CR. - ARO Transformers	-55	0	0	0	0	0	-55	0	0
(28) SUB-TOTAL	43,199	0	74,557	0	0	0	43,199	0	74,557
(29) <u>(24) TOTAL DISTRIBUTION FUNCTION</u>	\$1,059,559	\$0	\$812,361	\$0	\$0	\$0	\$1,059,559	\$0	\$812,361
(30) <u>RETAIL FUNCTION</u>									
(31) DISTRIBUTION PLANT:									
(32) SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(33) METERS	0	0	0	0	0	0	0	0	0
(34) TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(35) <u>GENERAL PROPERTY PLANT</u>	0	0	42,983	0	0	0	0	0	42,983
(36) TOTAL PLANT IN SERVICE	0	0	42,983	0	0	0	0	0	42,983
(37) <u>Working Capital & Deferred Charges/Credits:</u>									
(38) CASH - FUEL	0	0	0	0	0	0	0	0	0
(39) CASH - OTHER	0	0	162,574	0	0	0	0	0	162,574
(40) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(41) MAT. & SUPPLIES - OTHER	0	0	656	0	0	0	0	0	656
(42) DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(43) DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(44) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(45) DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(46) SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(47) <u>TOTAL RETAIL FUNCTION</u>	0	0	206,870	0	0	0	0	0	206,870
(48) <u>TOTAL AVE. RATE BASE</u>	\$4,208,907	\$361,200	\$1,019,231	#####	\$1,211,000	\$0	\$2,997,907	\$1,572,199	\$1,019,231

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$371,307	\$244,976	\$12,506	\$67,864	\$7,736	\$6,952	\$8,936	\$13,871	\$1,407	\$5,285	\$1,774	D-3A
(5) HYDRO PLANT	306,701	202,351	10,330	56,056	6,390	5,742	7,381	11,458	1,162	4,366	1,465	D-3A
(6) WIND PLANT	71,790	47,364	2,418	13,121	1,496	1,344	1,728	2,682	272	1,022	343	D-3A
(7) LM6000 PLANT	41,090	27,110	1,384	7,510	856	769	989	1,535	156	585	196	D-3A
(8) GAS TURBINE PLANT - OTHER	29,870	19,707	1,006	5,459	622	559	719	1,116	113	425	143	D-3A
(9) GENERATION BATTERIES	70,473	46,496	2,374	12,880	1,468	1,319	1,696	2,633	267	1,003	337	D-3A
(10) RADIAL TO GENERATION TRANS.	28,206	18,609	950	5,155	588	528	679	1,054	107	401	135	D-3A
(11) TOTAL GENERATION PLANT	919,436	606,614	30,968	168,046	19,155	17,214	22,128	34,348	3,485	13,087	4,392	
(12)												
(13) GEN. PROPERTY PLANT	63,076	41,616	2,124	11,529	1,314	1,181	1,518	2,356	239	898	301	P-7
(14) TOTAL PLANT IN SERVICE	982,513	648,229	33,092	179,575	20,469	18,395	23,646	36,704	3,724	13,985	4,693	
(15)												
Working Capital & Deferred												
(16) Charges/Credits:												
(17) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(18) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(20) MAT. & SUPPLIES - OTHER	14,988	9,888	505	2,739	312	281	361	560	57	213	72	P-7
(21) DEF. CHG. - Financing	4,412	2,911	149	806	92	83	106	165	17	63	21	P-7
(22) DEF. CHG. - Tax	4,742	3,129	160	867	99	89	114	177	18	68	23	P-7
(23) DEF. CHG. - Pension	33,482	22,091	1,128	6,120	698	627	806	1,251	127	477	160	O-1
(24) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	D-3A
(25) DEF. CHG. - Fuel Deferral	0	0	0	0	0	0	0	0	0	0	0	D-3A
(26) DEF. CHG. - Other	6,177	4,075	208	1,129	129	116	149	231	23	88	30	P-7
(27) DEF. CHG. - FCR	1,785	1,178	60	326	37	33	43	67	7	25	9	P-7
(28) DEF. CR. - ARO Steam	-35,655	-23,524	-1,201	-6,517	-743	-668	-858	-1,332	-135	-508	-170	D-3A
(29) DEF. CR. - ARO Hydro	-17,722	-11,693	-597	-3,239	-369	-332	-427	-662	-252	-252	-85	D-3A
(30) DEF. CR. - ARO Wind	-7,235	-4,773	-244	-1,322	-151	-135	-174	-270	-27	-103	-35	D-3A
(31) DEF. CR. - ARO LM6000	-611	-403	-21	-112	-13	-11	-15	-23	-2	-9	-3	D-3A
(32) DEF. CR. - ARO CT	-6,244	-4,120	-210	-1,141	-130	-117	-150	-233	-24	-89	-30	D-3A
(33) DEF. CR. - Other	-12,872	-8,493	-434	-2,353	-268	-241	-310	-481	-49	-183	-61	D-3A
(34) DEF. CR. - COST OF REMOVAL LIABIL	4,641	3,062	156	848	97	87	112	173	18	66	22	D-3A
(35) CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(36) SUB-TOTAL	-10,112	-6,672	-341	-1,848	-21							

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	831,618	548,674	28,010	151,996	17,326	15,570	20,014	31,067	3,152	11,837	3,972	D-3A
(2)												
(3) GENERAL PROPERTY PLANT	86,436	57,028	2,911	15,798	1,801	1,618	2,080	3,229	328	1,230	413	P-8B
(4) TOTAL PLANT IN SERVICE	918,054	605,701	30,921	167,794	19,126	17,188	22,095	34,296	3,480	13,068	4,385	
(5) Working Capital & Deferred Charges/Credits:												
(6) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(8) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10) MAT. & SUPPLIES - OTHER	14,004	9,240	472	2,560	292	262	337	523	53	199	67	P-8B
(11) DEF. CHG. - Financing	4,122	2,720	139	753	86	77	99	154	16	59	20	P-8B
(12) DEF. CHG. - Tax	4,431	2,924	149	810	92	83	107	166	17	63	21	P-8B
(13) DEF. CHG. - Pension	18,244	12,037	614	3,335	380	342	439	682	69	260	87	O-2B
(14) DEF. CHG. - Other	5,475	3,612	184	1,001	114	103	132	205	21	78	26	P-8B
(15) DEF. CHG. - FCR	1,668	1,100	56	305	35	31	40	62	6	24	8	P-8B
(16) DEF. CR. - ARO Trans	-52	-34	-2	-10	-1	-1	-1	-2	-0	-1	-0	D-3A
(17) SUB-TOTAL	47,894	31,599	1,613	8,754	998	897	1,153	1,789	182	682	229	
(18)												
(19) Transmission - EHV	965,947	637,300	32,534	176,547	20,124	18,085	23,247	36,086	3,661	13,749	4,614	
(20)												
(21) TOTAL TRANS. FUNCTION	965,947	637,300	32,534	176,547	20,124	18,085	23,247	36,086	3,661	13,749	4,614	
(22)												
(23) DISTRIBUTION FUNCTION												
(24) DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25) DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)	0	0	0	0	0	0	0	0	0	0	0	
(27) SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)												
(29) GEN. PROPERTY PLANT	118,182	80,826	4,451	23,352	1,402	2,588	2,898	1,230	0	333	1,102	P-9
(42) TOTAL PLANT IN SERVICE	1,016,360	671,015	36,953	193,867	11,638	21,487	24,063	10,213	0	2,767	44,357	
(43) Working Capital & Deferred Charges/Credits:												
(44) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47) MAT. & SUPPLIES - OTHER	15,504	10,603	584	3,063	184	340	380	161	0	44	145	P-9
(48) DEF. CHG. - Financing	4,564	3,121	172	902	54	100	112	48	0	13	43	P-9
(49) DEF. CHG. - Tax	4,906	3,355	185	969	58	107	120	51	0	14	46	P-9
(50) DEF. CHG. - Pension	12,220	7,955	437	2,317	214	256	306	177	0	51	509	O-3
(51) DEF. CHG. - Other	6,062	4,146	228	1,198	72	133	149	63	0	17	57	P-9
(52) DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53) DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52) SUB-TOTAL	43,199	29,140	1,603	8,438	582	934	1,066	500	0	138	797	
(53)												
(54) TOTAL DIST. FUNCTION	1,059,559	700,155	38,557	202,305	12,220	22,421	25,128	10,712	0	2,905	45,155	
(55)												
(56) TOTAL DEMAND	\$2,997,907	\$1,979,013	\$103,842	\$556,579	\$52,603	\$58,711	\$71,778	\$83,124	\$7,347	\$30,496	\$54,413	

REDACTED ELID Tariff Synapse IR-30 Attachment 1 Page 12 of 96

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$475,742	\$237,571	\$16,090	\$100,736	\$15,849	\$11,559	\$19,694	\$30,395	\$34,932	\$5,410	\$3,505	E-1A
(5) HYDRO PLANT	392,964	196,235	13,291	83,208	13,092	9,548	16,267	25,106	28,854	4,469	2,895	E-1A
(6) WIND PLANT	91,981	45,933	3,111	19,477	3,064	2,235	3,808	5,877	6,754	1,046	678	E-1A
(7) LM6000 PLANT	52,647	26,291	1,781	11,148	1,754	1,279	2,179	3,364	3,866	599	388	E-1A
(8) GAS TURBINE PLANT - OTHER	38,271	19,111	1,294	8,104	1,275	930	1,584	2,445	2,810	435	282	E-1A
(9) GENERATION BATTERIES	90,294	45,090	3,054	19,119	3,008	2,194	3,738	5,769	6,630	1,027	665	E-1A
(10) RADIAL TO GENERATION TRANS.	36,139	18,047	1,222	7,652	1,204	878	1,496	2,309	2,654	411	266	E-1A
(11) TOTAL GENERATION PLANT	1,178,038	588,278	39,843	249,443	39,247	28,623	48,766	75,264	86,499	13,397	8,679	
(12)												
(13) GENERAL PROPERTY PLANT	80,817	40,358	2,733	17,113	2,692	1,964	3,346	5,163	5,934	919	595	P-10
(14) TOTAL PLANT IN SERVICE	1,258,856	628,636	42,576	266,555	41,939	30,587	52,112	80,428	92,433	14,316	9,274	
(15)												
Working Capital & Deferred												
(16) Charges/Credits:												
(17) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19) MAT. & SUPPLIES - FUEL	222,761	111,240	7,534	47,168	7,421	5,412	9,221	14,232	16,357	2,533	1,641	E-1A
(20) MAT. & SUPPLIES - OTHER	19,203	9,589	649	4,066	640	467	795	1,227	1,410	218	141	P-10
(21) DEF. CHG. - Financing	5,653	2,823	191	1,197	188	137	234	361	415	64	42	P-10
(22) DEF. CHG. - Tax	6,076	3,034	206	1,287	202	148	252	388	446	69	45	P-10
(23) DEF. CHG. - Pension	40,961	20,455	1,385	8,673	1,365	995	1,696	2,617	3,008	466	302	O-4
(24) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25) DEF. CHG. - Fuel Deferral	4,167	2,081	141	882	139	101	172	266	306	47	31	E-1A
(26) DEF. CHG. - Other	7,914	3,952	268	1,676	264	192	328	506	581	90	58	P-10
(27) DEF. CHG. - FCR	2,287	1,142	77	484	76	56	95	146	168	26	17	P-10
(28) DEF. CR. - ARO Steam	-45,683	-22,813	-1,545	-9,673	-1,522	-1,110	-1,891	-2,919	-3,354	-520	-337	E-1A
(29) DEF. CR. - ARO Hydro	-22,707	-11,339	-768	-4,808	-756	-552	-940	-1,451	-1,667	-258	-167	E-1A
(30) DEF. CR. - ARO Wind	-9,270	-4,629	-314	-1,963	-309	-225	-384	-592	-681	-105	-68	E-1A
(31) DEF. CR. - ARO LM6000	-783	-391	-26	-166	-26	-19	-32	-50	-57	-9	-6	E-1A
(32) DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(33) DEF. CR. - Other	-16,493	-8,236	-558	-3,492	-549	-401	-683	-1,054	-1,211	-188	-122	E-1A
(34) DEF. CR. - COST OF REMOVAL LIABIL	5,946	2,969	201	1,259	198	144	246	380	437	68	44	E-1A
(35) CONTRACT RECEIVABLE	93,310	46,596	3,156	19,758	3,109	2,267	3,863	5,962	6,851	1,061	687	E-1A
(36) SUB-TOTAL	313,344	156,475	10,598	66,349	10,439	7,613	12,971	20,019	23,008	3,563	2,308	
(37) TOTAL GEN. FUNCTION	1,572,199	785,110	53,174	332,904	52,378	38,200	65,083	100,447	115,441	17,879	11,582	
(38)												
(39) TRANSMISSION FUNCTION												
(40) Transmission - HV (not applicable as a se	0	0	0	0	0	0	0	0	0	0	0	E-1B
(41)												
(42) GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11A
(43) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)												
Working Capital & Deferred												
(45) Charges/Credits:												
(46) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54) DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)												
(57) Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)												
(3) GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)												
(6) Working Capital & Deferred												
(7) Charges/Credits:												
(8) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(9) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(10) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(11) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(14) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(15) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16) DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(17) DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(19) Transmission - EHV	0	0	0	0	0	0	0	0	0	0	0	
(20)												
(21) TOTAL TRANS. FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(22)												
(23) TOTAL ENERGY	<u>\$1,572,199</u>	<u>\$785,110</u>	<u>\$53,174</u>	<u>\$332,904</u>	<u>\$52,378</u>	<u>\$38,200</u>	<u>\$65,083</u>	<u>\$100,447</u>	<u>\$115,441</u>	<u>\$17,879</u>	<u>\$11,582</u>	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) CUST. CLASSIFICATION												
(2) <u>DISTRIBUTION FUNCTION</u>												
(4) DISTRIBUTION PLANT	\$652,012	\$582,229	\$33,116	\$22,314	\$45	\$4,219	\$364	\$80	\$2	\$2	\$9,640	EXH. 3A
(6) GEN. PROPERTY PLANT	85,792	76,610	4,357	2,936	6	555	48	11	0	0	1,268	P-12
(7) TOTAL PLANT IN SERVICE	737,804	658,839	37,474	25,250	51	4,774	412	91	2	3	10,908	
(9) WORKING CAPITAL:												
(10) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13) MAT. & SUPPLIES - OTHER	11,255	10,050	572	385	1	73	6	1	0	0	166	P-12
(14) DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15) DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16) DEF. CHG. - Pension	52,027	47,040	2,649	1,170	2	220	15	3	0	0	930	O-6
(17) DEF. CHG. - Other	<u>4,400</u>	<u>3,929</u>	<u>223</u>	<u>151</u>	<u>0</u>	<u>28</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>65</u>	P-12
(18) SUB-TOTAL	74,557	67,158	3,793	1,941	3	365	27	6	0	0	1,263	
(20) TOTAL DIST. FUNCTION	812,361	725,997	41,267	27,191	55	5,140	439	96	2	3	12,171	
(22) <u>RETAIL FUNCTION</u>												
(23) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(25) GEN. PROPERTY PLANT	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26) TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(28) WORKING CAPITAL:												
(29) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30) CASH - OTHER	162,574	119,937	8,475	19,607	2,244	2,449	4,126	4,114	0	773	849	O-17
(31) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32) MAT. & SUPPLIES - OTHER	656	586	33	22	0	4	0	0	0	0	10	P-13
(33) DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34) DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36) DEF. CHG. - Other	<u>256</u>	<u>229</u>	<u>13</u>	<u>9</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	P-13
(37) SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(39) TOTAL RETAIL FUNCTION	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(41) TOTAL CUSTOMER	1,019,231	885,490	51,992	48,314	2,302	7,875	4,590	4,215	2	776	13,675	
(43) TOTAL AVE. RATE BASE	<u>\$5,589,337</u>	<u>\$3,649,613</u>	<u>\$209,008</u>	<u>\$937,798</u>	<u>\$107,283</u>	<u>\$104,787</u>	<u>\$141,451</u>	<u>\$187,787</u>	<u>\$122,790</u>	<u>\$49,151</u>	<u>\$79,670</u>	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2)												
(3) LAND	\$2,531	\$1,691	\$93	\$493	\$52	\$54	\$67	\$46	\$0	\$12	\$23	P-3
(4) EASEMENTS & SURVEY	88,965	59,415	3,251	17,333	1,845	1,909	2,345	1,619	0	439	810	P-3
(5) OTHER	9,004	6,013	329	1,754	187	193	237	164	0	44	82	P-3
(6) SUBSTATIONS	183,948	121,533	6,620	35,530	4,486	3,903	4,971	4,181	0	1,067	1,657	EXH 3B
(7) POLES & FIXTURES	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	EXH 3D
(8) O.H. LINES	91,400	60,716	3,323	17,800	2,106	1,958	2,462	1,707	0	501	828	EXH 3F
(9) U.G. LINES	14,022	9,739	539	2,798	85	311	328	69	0	20	133	EXH 3H
(10) LINE TRANSFORMERS	369,256	260,465	14,462	74,324	0	8,303	8,152	0	0	0	3,550	D-1
(11) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13) STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(14)												
(15) TOTAL DEMAND	<u>898,177</u>	<u>590,189</u>	<u>32,502</u>	<u>170,515</u>	<u>10,236</u>	<u>18,898</u>	<u>21,164</u>	<u>8,982</u>	<u>0</u>	<u>2,434</u>	<u>43,256</u>	
(16)												
(17) <u>CUSTOMER</u>												
(18)												
(19) LAND	2,521	2,283	128	52	0	10	0	0	0	0	46	P-4
(20) EASEMENTS & SURVEY	88,588	80,248	4,504	1,845	2	345	17	3	0	0	1,625	P-4
(21) OTHER	8,966	8,122	456	187	0	35	2	0	0	0	164	P-4
(22) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23) POLES & FIXTURES	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	EXH 3D
(24) O.H. LINES	82,034	74,309	4,171	1,708	2	319	17	3	0	0	1,505	EXH 3F
(25) U.G. LINES	47,750	43,265	2,428	995	0	186	0	0	0	0	876	EXH 3H
(26) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27) SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2B
(28) METERS	70,426	59,182	3,758	5,958	34	1,161	265	64	2	2	0	EXH 3G
(29) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)												
(31) TOTAL CUSTOMER	<u>\$652,012</u>	<u>\$582,229</u>	<u>\$33,116</u>	<u>\$22,314</u>	<u>\$45</u>	<u>\$4,219</u>	<u>\$364</u>	<u>\$80</u>	<u>\$2</u>	<u>\$2</u>	<u>\$9,640</u>	
(32)												
(33) <u>RETAIL</u>												
(34)												
(35) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)												
(38) TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
(39)												
(40) <u>SUMMARY</u>												
(41)												
(42) LAND	5,052	3,974	221	546	53	64	67	46	0	12	69	P-3 & 4
(43) EASEMENTS & SURVEY	177,554	139,663	7,755	19,178	1,846	2,254	2,362	1,621	0	439	2,435	P-3 & 4
(44) OTHER	17,970	14,135	785	1,941	187	228	239	164	0	44	246	P-3 & 4
(45) SUBSTATIONS	183,948	121,533	6,620	35,530	4,486	3,903	4,971	4,181	0	1,067	1,657	EXH 3B
(46) POLES & FIXTURES	399,387	338,328	18,913	26,637	1,483	3,417	2,667	1,206	0	351	6,385	EXH 3D
(47) O.H. LINES	173,434	135,025	7,494	19,508	2,108	2,277	2,479	1,710	0	501	2,333	EXH 3F
(48) U.G. LINES	61,773	53,004	2,967	3,793	85	497	328	69	0	20	1,009	P-1 & 2
(49) LINE TRANSFORMERS	369,256	260,465	14,462	74,324	0	8,303	8,152	0	0	0	3,550	D-1
(50) SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2
(51) METERS	70,426	59,182	3,758	5,958	34	1,161	265	64	2	2	0	EXH 3G
(52) STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(53)												
(54) TOTAL AVE. RATE BASE	<u>\$1,550,189</u>	<u>\$1,172,418</u>	<u>\$65,619</u>	<u>\$192,829</u>	<u>\$10,282</u>	<u>\$23,118</u>	<u>\$21,528</u>	<u>\$9,062</u>	<u>\$2</u>	<u>\$2,436</u>	<u>\$52,895</u>	

EXHIBIT 3B

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

	(1) TOTAL PLANT	(2) DIST. BULK PWR.	(3) DIST. GENERAL
(1) TOT. DIST. SUBSTATIONS	<u>\$183,948</u>	<u>\$169,254</u>	<u>\$14,693</u>

ALLOCATION

(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	<u>1,657</u>	<u>1,524</u>	<u>132</u>
(12) TOTAL	<u>\$183,948</u>	<u>\$169,254</u>	<u>\$14,693</u>
ALLOCATION FACTOR		D-2B	D-2 B

EXHIBIT 3C

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

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	\$399,387	\$59,908	\$194,102	\$43,933	\$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$338,328	\$39,627	\$175,796	\$30,989	\$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	<u>6,385</u>	<u>540</u>	<u>3,561</u>	<u>422</u>	<u>1,862</u>
(11) TOTAL	<u>\$399,387</u>	<u>\$59,908</u>	<u>\$194,102</u>	<u>\$43,933</u>	<u>\$101,444</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3E

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	\$173,434	\$85,503	\$52,377	\$5,897	\$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$135,025	\$56,557	\$47,437	\$4,159	\$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	<u>2,333</u>	<u>771</u>	<u>961</u>	<u>57</u>	<u>544</u>
(11) TOTAL	<u>\$173,434</u>	<u>\$85,503</u>	<u>\$52,377</u>	<u>\$5,897</u>	<u>\$29,657</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3G

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	\$61,773	\$3,459	\$679	\$10,563	\$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$53,004	\$2,288	\$615	\$7,451	\$42,649
(2) SMALL GENERAL	2,967	125	35	414	2,394
(3) GENERAL	3,793	672	14	2,126	980
(4) GENERAL LARGE	85	85	0	0	0
(5) SMALL INDUSTRIAL	497	74	3	238	183
(6) MEDIUM INDUSTRIAL	328	94	0	233	0
(7) LARGE INDUSTRIAL	69	69	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	<u>1,009</u>	<u>31</u>	<u>12</u>	<u>102</u>	<u>864</u>
(11) TOTAL	<u>\$61,773</u>	<u>\$3,459</u>	<u>\$679</u>	<u>\$10,563</u>	<u>\$47,071</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3I

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE METER INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST (\$000)
(1) DOMESTIC	488,926	\$129.17	\$63,154,593	84.03	\$59,182
(2) SMALL GENERAL	27,443	146.15	4,010,750	5.34	3,758
(3) GENERAL	11,240	565.62	6,357,589	8.46	5,958
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	34
(5) SMALL INDUSTRIAL	2,102	589.45	1,238,777	1.65	1,161
(6) MEDIUM INDUSTRIAL	175	1,611.77	282,736	0.38	265
(7) LARGE INDUSTRIAL	36	1,891.93	68,378	0.09	64
(8) PHP	1	1,824.69	1,825	0.00	2
(9) MUNICIPAL	1	1,891.93	1,892	0.00	2
(10) UNMETERED	<u>9,903</u>	N/A	<u>0</u>	<u>0.00</u>	<u>0</u>
(11) TOTAL	<u>539,847</u>		<u>\$75,152,778</u>	<u>100.00</u>	<u>\$70,426</u>

NOVA SCOTIA POWER INC.						
FUNCTIONALIZATION OF OPERATING EXPENSES						
FOR THE YEAR ENDING DECEMBER 31, 2026						
(IN THOUSANDS OF DOLLARS)						
	(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL	PROD.	TRANS.	DIST.	RETAIL	DIRECT
	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
POWER PRODUCTION						
(1) FUEL	\$445,457	\$434,033	\$0	\$0	\$0	\$11,424
(2) PURCHASED POWER:						
(3) OTHER THAN BIOMASS AND WIND	18,478	18,419	0	0	0	59
(4) BIOMASS	20,303	20,238	0	0	0	65
(5) MARITIME LINK	200,473	199,832	0	0	0	641
(6) WIND ERIS	33,418	33,314	0	0	0	104
(7) WIND NRIS	111,508	111,164	0	0	0	344
(8) IMPORTS	94,697	94,391	0	0	0	306
(9) BUTU CAPACITY CREDIT	0	300	0	0	0	-300
(10) TOTAL	924,334	911,691	0	0	0	12,643.66
(11) THERMAL - OPERATING & MAINT.	59,047.2	57,504	0	0	0	1,543
(12) HYDRO - OPERATING & MAINT.	1,879.3	1,830	0	0	0	49
(13) WIND - OPERATING & MAINT.	8,364.9	8,146	0	0	0	219
(14) WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15) BIOMASS - OPERATING & MAINT.	6,736.8	6,561	0	0	0	176
(16) LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17) COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,549	0	0	0	42
(18) ENERGY, FUELS & RISK MGMT.	6,651.5	6,478	0	0	0	174
(19) GENERATION DEVELOPMENT	0.0	0	0	0	0	0
(20) GENERATION BATTERIES	0.0	0	0	0	0	0
(21) RADIAL TO GENERATION TRANS.	1,479.0	1,440	0	0	0	39
(22) TOTAL PRODUCTION OPER. & MAINT.	86,523.2	84,135	0	0	0	2,388
(23)						
(24) CUSTOMER OPERATIONS:						
(25) TRANSMISSION & DISTRIBUTION	85,843.459	0	22,932	60,759	0	2,152
(26)						
(27) CUSTOMER SERVICE	28,357.803	0	0	1,162	26,717	479
(28)						
(29)						
(30) OTHER OPERATING						
(31)						
(32) CORPORATE GROUPS:						
(33) EXECUTIVE MANAGEMENT	1,808.4	1,309	128	298	27	47
(34) CORP. SECRETARY & INSURANCE	11,405.2	7,807	1,697	1,033	569	298
(35) LEGAL SERVICES	5,043.0	3,650	356	831	75	130
(35) EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,581	449	1,083	562	92
(36) REGULATORY AFFAIRS	9,287.4	6,722	656	1,531	139	240
(37) FINANCE GROUP	7,350.5	4,991	647	1,421	102	190
(38) PROCUREMENT & FACILITIES	12,283.6	2,996	2,996	2,996	2,996	298
(38) ENTERPRISE SERVICES	46,048.8	19,242	5,231	12,993	7,468	1,114
(39) HUMAN RESOURCES	11,000.2	4,597	1,250	3,104	1,784	266
(40) TOTAL CORPORATE GROUPS	107,993.6	52,894	13,410	25,291	13,724	2,674
(41)						
(42) GENERATION SERVICES	11,909.6	11,598	0	0	0	311
(43) OTHER EXPENSES	7,377.5	3,083	838	2,082	1,196	178
(44) DIRECT ADMIN. & GEN. EXPENSE						
(45)						
(46) TOTAL OM&G EXPENSES	328,005.320	151,711	37,181	89,294	41,638	8,182
(47)						
(48) COGS	0	0	0	0	0	0
(49) DSM EXPENSE	0	0	0	0	0	0
(50) FCR DEFERRAL	0	0	0	0	0	0
(51) OTHER EXPENSES	0	0	0	0	0	0
(52) GRANTS IN LIEU OF TAXES	50,476	22,236	9,108	17,403	426	1,303
(53) DEPRECIATION:						
(54) STEAM	47,964	46,710	0	0	0	1,254
(55) HYDRO	16,577	16,143	0	0	0	433
(56) WIND	13,294	12,947	0	0	0	347
(57) SOLAR	61	0	0	0	0	61
(57) LM6000	7,015	6,831	0	0	0	183
(58) OTHER GAS TURBINE	2,880	2,804	0	0	0	75
(59) GENERATION BATTERIES	8,575	8,351	0	0	0	224
(60) RADIAL TO GENERATION TRANS.	3,169	3,086	0	0	0	83
(61) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0
(62) Transmission - EHV and HV combined	26,554	0	25,714	0	0	840
(63) DISTRIBUTION - Land	0	0	0	0	0	0
(64) DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65) DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66) DISTRIBUTION - Substations	9,066	0	0	8,861	0	205
(67) DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,478	0	473
(68) DISTRIBUTION - OH Lines	12,194	0	0	11,919	0	275
(69) DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	67
(70) DISTRIBUTION -Line Transformers	28,382	0	0	27,741	0	641
(71) DISTRIBUTION -Services	4,147	0	0	4,054	0	94
(72) DISTRIBUTION -Meters	8,124	0	0	7,941	0	183
(73) DISTRIBUTION - Streetlight Related	4,585	0	0	4,481	0	103
(74) GENERAL PROPERTY	61,515	17,262	10,516	25,974	6,251	1,512
(75) TOTAL DEPRECIATION	282,428	114,135	36,230	118,659	6,251	7,154
(76)						
(77) INTEREST NET	141,804	62,908	23,880	46,278	5,114	3,624
(78) PREFERRED DIVIDENDS	0	0	0	0	0	0
(79) CORPORATE TAXES	-9,835	-4,363	-1,656	-3,210	-355	-251
(80)						
(81) TOTAL EXPENSES	\$1,717,212	\$1,258,317	\$104,742	\$268,423	\$53,074	\$32,656
(82)						
(83) NON-OPERATING REVENUE:						
(84) EXPORT SALES	0	0	0	0	0	0
(85) LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86) CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	0	-3,494	0
(87) NSF	(158.5)	0	0	0	-159	0
(88) RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89) WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90) POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91) STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92) AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93) OTHER REVENUE	(4,496.0)	-3,358	-280	-716	-142	0
(94)						
(95) NET INCOME	201,297.884	89,301	33,899	65,694	7,260	5,144
(96)						
(97) TOTAL NET EXPENSES	\$1,873,662	\$1,339,241.742	\$138,361.763	\$317,036.350	\$41,222.335	\$37,799.492

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

EXHIBIT 4 - Detail A
PAGE 1 OF 6

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1) FUEL	445,457	434,033	-	-	-	11,424.2	
(2) PURCHASED POWER:							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,419	-	-	-	58.7	
(4) BIOMASS	20,303	20,238	-	-	-	64.5	
(5) MARITIME LINK	200,473	199,832	-	-	-	641.3	
(6) WIND ENRIS	33,418	33,314	-	-	-	104.2	
(7) WIND NRIS	111,508	111,164	-	-	-	344.4	
(8) IMPORTS	94,697	94,391	-	-	-	306.5	
(9) BUTU CAPACITY CREDIT	-	300.2	-	-	-	(300.2)	
(10) TOTAL	924,334	911,691	-	-	-	12,643.658	
(11)							
(12) POWER PRODUCTION							
(13) THERMAL OPERATING & MAINT.	59,047	57,504	-	-	-	1,543	
(14) HYDRO OPERATING & MAINT.	1,879	1,830	-	-	-	49	
(15) WIND - OPERATING & MAINT.	8,365	8,146	-	-	-	219	
(16) SOLAR - OPERATING & MAINT.	130	-	-	-	-	130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,561	-	-	-	176	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,549	-	-	-	42	
(19) FUEL PROCUREMENT	6,651	6,478	-	-	-	174	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,479	1,440	-	-	-	39	
(23) TOTAL POWER PRODUCTION	86,523.2	84,135	-	-	-	2,388	
(24)							
(25) CORPORATE GROUPS							
(26) EXECUTIVE MANAGEMENT	1,808	1,309	128	298	27	47	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,807	1,697	1,033	569	298	F - 4
(28) LEGAL SERVICES	5,043	3,650	356	831	75	130	F - 2
(29) EXTERNAL RELATIONS	3,451	1,442	392	974	560	83	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	139	57	109	3	8	F - 3
(31)							
(32) TOTAL CORPORATE GROUPS	22,023	14,346	2,630	3,246	1,234	567	
(33)							
(34) CUSTOMER OPERATIONS							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,408	-	22,668	-	-	741	
(41) EHV and HV STORM EXPENSES	273	-	264	-	-	9	
(42) DISTRIBUTION:							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,910	-	806	
(44) OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,273	-	537	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(50)							
(51) TOTAL DISTRIBUTION	62,162.1	-	-	60,759	-	1,403	
(52)							
(53) TOTAL CUSTOMER OPERATIONS - T & D	85,843.459	-	22,932	60,759	-	2,152	
(54)							
(55) GENERATION SERVICES	11,910	11,598				311	
(56)							
(57) CUSTOMER SERVICE							
(58) CUSTOMER SERVICE							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,455	25	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,671	62	
(61) CALL CENTRE:							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,798	115	
(64) REVENUE OPERATIONS:							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,255	38	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.835	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,403	24	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,526	77	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES	-	-	-	-	-	-	
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,966	84	
(73) MARKETING & SALES	-	-	-	-	-	-	
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) TOTAL CUSTOMER SERVICE	28,358	-	-	1,162	26,717	479	

EXHIBIT 4 - Detail A
PAGE 2 OF 6

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1) REGULATORY AFFAIRS							
(2) Advocacy Expense	1,885	1,364	133	311	28	49	F - 2
(3) Other Expenses	7,402	5,357	523	1,220	111	191	F - 2
(4) Subtotal	9,287	6,722	656	1,531	139	240	
(5)							
(6) FINANCE GROUP							
(7) INTERNAL AUDIT	1,782	1,290	126	294	27	46	F - 2
(8) INVESTOR RELATIONS	272	120	49	94	2	7	F - 3
(9) DIRECTOR FINANCE	457	331	32	75	7	12	F - 2
(10) TREASURER	427	309	30	70	6	11	F - 2
(11) CORPORATE TAX	890	392	161	307	8	23	F - 3
(12)							
(13) GM FINANCE	-						
(14) CORPORATE CONTROLLER	3,523	2,550	249	581	53	91	F - 2
(15) CORP. PERFORMANCE & BACK OFFICE	-						
(16)							
(17) TOTAL FINANCE	7,350	4,991	647	1,421	102	190	
(18)							
(19) ENTERPRISE SERVICES							
(20) PROCUREMENT & FACILITIES	12,284	2,996	2,996	2,996	2,996	298	F - 5
(21) INFORMATION TECHNOLOGY	46,049	19,242	5,231	12,993	7,468	1,114	F - 1
(22)							
(23) TOTAL ENTERPRISE SERVICES	58,332	22,239	8,228	15,990	10,465	1,412	
(24)							
(25) HUMAN RESOURCES							
(26) --HUMAN RESOURCES	11,000	4,597	1,250	3,104	1,784	266	F - 1
(27)							
(28) OTHER EXPENSES	7,378	3,083	838	2,082	1,196	178	F - 1
(29)							
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	326,120	150,346	37,047	88,983	41,609	8,134	
(31)							
(32) TOTAL DIVISIONAL EXPENSES	328,005.320	151,711	37,181	89,294	41,638	8,182	
(33)							
(34) COGS	-	-	-	-	-	-	
(35)							
(36) DSM EXPENSES	-	-	-	-	-	-	
(37)							
(38) FCR DEFERRAL	-	-	-	-	-	-	
(39)							
(40) OTHER EXPENSES	-	-	-	-	-	-	
(41)							
(42) CAPITAL RELATED EXPENSES							
(43)							
(44) GRANTS IN LIEU OF TAXES	50,476	22,236	9,108	17,403	426	1,303	
(45) DEPRECIATION :							
(46) STEAM	47,964	46,710	-	-	-	1,254	
(47) HYDRO	16,577	16,143	-	-	-	433	
(48) WIND	13,294	12,947	-	-	-	347	
(49) SOLAR	61					61	
(50) LM6000	7,015	6,831	-	-	-	183	
(51) GAS TURBINE - OTHER	2,880	2,804	-	-	-	75	
(52) GENERATION BATTERIES	8,575	8,351	-	-	-	224	
(53) RADIAL TO GENERATION TRANS.	3,169	3,086	-	-	-	83	
(54) Transmission - HV (not applicable as a separate item)	0	-	0	-	-	0	
(55) Transmission - EHV and HV combined	26,554	-	25,714	-	-	840	
(56) DISTRIBUTION - Land	-	-	-	-	-	-	
(57) DISTRIBUTION - Easements	3,065			2,996	-	69	
(58) DISTRIBUTION - Other	1,359			1,328	-	31	
(59) DISTRIBUTION - Substations	9,066			8,861	-	205	
(60) DISTRIBUTION - Poles and Fixtures	20,951			20,478	-	473	
(61) DISTRIBUTION - OH Lines	12,194			11,919	-	275	
(62) DISTRIBUTION -UG Lines	2,953			2,886	-	67	
(63) DISTRIBUTION -Line Transformers	28,382			27,741	-	641	
(64) DISTRIBUTION -Services	4,147			4,054	-	94	
(65) DISTRIBUTION -Meters	8,124			7,941	-	183	
(66) DISTRIBUTION - Streetlight Related	4,585			4,481	-	103	
(67) GENERALPROPERTY/FUNCTIONILIZED	13,540	-	397	6,621	6,251	271.5	
(68) GENERALPROPERTY/DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394	-	644	1,690	-	60.1	F - 6
(69) GENERALPROPERTY/DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,735	-	2,631	4,904	-	199.2	F - 7
(70) GENERALPROPERTY/NON- FUNCTIONILIZED	37,846	17,262	6,844	12,758	-	981.5	F - 8
(71) CLACE BAY WRITE-OFF	-						
(72) INTEREST NET	141,804	62,908	23,880	46,278	5,114	3,624	
(73) PREFERRED DIVIDENDS	-						
(74) CORPORATE TAXES	(9,835)	(4,363)	(1,656)	(3,210)	(355)	(251)	
(75)							
(76) TOTAL OPERATING EXPENSES	(9,835) 1,717,212	1,258,317	104,742	268,423	53,074	32,656	
(77)							
(78) NON-OPERATING REVENUE:							
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80) EXPORT SALES	-	-	-	-	-	-	
(81) LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
(82) CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
(83) NSF	(159)	-	-	-	(159)	-	
(84) RETAIL SALES	(1,491)	-	-	-	(1,491)	-	
(85) WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
(86) POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
(87) STEAM AND ASH SALES	(5,018)	(5,018)				-	
(88) AMI OPT OUT CHARGE	(831)				(831)	-	
(89) OTHER REVENUE	(4,496)	(3,358)	(280)	(716)	(142)	-	
(90)							
(91) PROFIT/LOSS	201,298	89,301	33,899	65,694	7,260	5,144	\$37,799
(92)							
(93) TOTAL NET EXPENSES	1,873,662	1,339,242	138,362	317,036	41,222	37,799	
(94)							
(95) Generation							
(96) Transmission							
(97) Distribution							
(98) Retail							
(99) Total							

NOVA SCOTIA POWER
FUNCTIONALIZATION OF OPERATIONS
FOR THE YEAR ENDING DECEMBER 31, 2019
(IN THOUSANDS OF DOLLARS)

NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATIONS
FOR THE YEAR ENDING DECEMBER 31, 2019
(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS
(1) FUEL	-					0.0%
(2) PURCHASED POWER:						
(3) OTHER THAN BIOMASS AND WIND	-					0.0%
(4) BIOMASS						0.0%
(5) MARITIME LINK						0.0%
(6) WIND ENRIS	-					0.0%
(7) WIND NRIS						0.0%
(8) IMPORTS						0.0%
(9) BUTU CAPACITY CREDIT						0.0%
(10) TOTAL	-					0.0%
(11)						
(12) POWER PRODUCTION						
(13) THERMAL OPERATING & MAINT.	57,504	57,504	-	-	-	13.19%
(14) HYDRO OPERATING & MAINT.	1,830	1,830	-	-	-	0.4%
(15) WIND - OPERATING & MAINT.	8,146	8,146	-	-	-	1.9%
(16) SOLAR - OPERATING & MAINT.			-	-	-	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,561	6,561	-	-	-	1.5%
(17) LMG000 OPERATING & MAINT.	627	627	-	-	-	0.1%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,549	1,549	-	-	-	0.4%
(19) FUEL PROCUREMENT	6,478	6,478	-	-	-	1.5%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%
(22) RADIAL TO GENERATION TRANS.	1,440	1,440	-	-	-	0.3%
(23) TOTAL POWER PRODUCTION	82,695	82,695	-	-	-	19.0%
(24)						
(25) CORPORATE GROUPS						
(26) EXECUTIVE MANAGEMENT	1,762	1,309	128	298	27	0.3%
(27) CORP. SECRETARY & INSURANCE	11,107	7,807	1,697	1,033	569	1.8%
(28) LEGAL SERVICES	4,913	3,650	356	831	75	0.8%
(29) EXTERNAL RELATIONS	3,367	1,442	392	974	560	0.3%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	139	57	109	3	0.0%
(31)						
(32) TOTAL CORPORATE GROUPS	21,456	14,346	2,630	3,246	1,234	3.3%
(33)						
(34) CUSTOMER OPERATIONS						
(35) TRANSMISSION & DISTRIBUTION:						
(36) TRANSMISSION:						
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%
(39)						
(40) EHV and HV BEFORE STORM EXPENSES	22,668	-	22,668	-	-	0.0%
(41) EHV and HV STORM EXPENSES	264	-	264	-	-	0.0%
(42) DISTRIBUTION:						
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,910	-	-	34,910	-	0.0%
(44) OVERHEAD LINES STORM EXPENSES	23,273	-	-	23,273	-	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%
(50)						
(51) TOTAL DISTRIBUTION	60,759	-	-	60,759	-	0.0%
(52)						
(53) TOTAL CUSTOMER OPERATIONS - T & D	83,691	-	22,932	60,759	-	0.0%
(54)						
(55) GENERATION SERVICES	11,598	11,598	-	-	-	2.7%
(56)						
(57) CUSTOMER SERVICE						
(58) CUSTOMER SERVICE						
(59) CUSTOMER SERVICE EXPERIENCE	1,455	-	-	-	1,455	0.0%
(60) CUSTOMER SOLUTIONS	3,671	-	-	-	3,671	0.0%
(61) CALL CENTRE:						
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%
(63) CUSTOMER CARE	6,798	-	-	-	6,798	0.0%
(64) REVENUE OPERATIONS:						
(65) BILLING SERVICES & PAYMENTS	2,255	-	-	-	2,255	0.0%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%
(68) METER SERVICES - FIELD	1,403	-	-	-	1,403	0.0%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,526	-	-	-	4,526	0.0%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%
(72) BAD DEBT EXPENSE	4,966	-	-	-	4,966	0.0%
(73) MARKETING & SALES	-	-	-	-	-	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%
(75) TOTAL CUSTOMER SERVICE	27,879	-	-	1,162	26,717	0.0%

NOVA SCOTIA FUNCTIONALIZATION OF FOR THE YEAR ENDING (IN THOUSANDS)		NOVA SCOTIA POWER INC. FUNCTIONALIZATION OF OPERATING FOR THE YEAR ENDING DECEMBER 3 (IN THOUSANDS OF DOLLARS)				
	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS
(1) REGULATORY AFFAIRS						
(2) Advocacy Expense	1,837	1,364	133	311	28	0.3%
(3) Other Expenses	7,211	5,357	523	1,220	111	1.2%
(4) Subtotal	9,048	6,722	656	1,531	139	1.5%
(5)						
(6) FINANCE GROUP						
(7) INTERNAL AUDIT	1,736	1,290	126	294	27	0.3%
(8) INVESTOR RELATIONS	265	120	49	94	2	0.0%
(9) DIRECTOR FINANCE	445	331	32	75	7	0.1%
(10) TREASURER	416	309	30	70	6	0.1%
(11) CORPORATE TAX	867	392	161	307	8	0.1%
(12)						
(13) GM FINANCE	-	-	-	-	-	0.0%
(14) CORPORATE CONTROLLER	3,433	2,550	249	581	53	0.6%
(15) CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%
(16)						
(17) TOTAL FINANCE	7,161	4,991	647	1,421	102	1.1%
(18)						
(19) ENTERPRISE SERVICES						
(20) PROCUREMENT & FACILITIES	11,985	2,996	2,996	2,996	2,996	0.7%
(21) INFORMATION TECHNOLOGY	44,935	19,242	5,231	12,993	7,468	4.4%
(22)						
(23) TOTAL ENTERPRISE SERVICES	56,921	22,239	8,228	15,990	10,465	5.1%
(24)						
(25) HUMAN RESOURCES						
(26) --HUMAN RESOURCES	10,734	4,597	1,250	3,104	1,784	1.1%
(27)						
(28) OTHER EXPENSES	7,199	3,083	838	2,082	1,196	0.7%
(29)						
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	317,986	150,346	37,047	88,983	41,609	34.5%
(31)						
(32) TOTAL DIVISIONAL EXPENSES	319,823	151,711	37,181	89,294	41,638	34.8%
(33)						
(34) COGS	-	-	-	-	-	0.0%
(35)						
(36) DSM EXPENSES	-	-	-	-	-	0.0%
(37)						
(38) FCR DEFERRAL	-	-	-	-	-	0.0%
(39)						
(40) OTHER EXPENSES	-	-	-	-	-	0.0%
(41)						
(42) CAPITAL RELATED EXPENSES						
(43)						
(44) GRANTS IN LIEU OF TAXES	49,173	22,236	9,108	17,403	426	5.1%
(45) DEPRECIATION :						
(46) STEAM	46,710	46,710	-	-	-	10.7%
(47) HYDRO	16,143	16,143	-	-	-	3.7%
(48) WIND	12,947	12,947	-	-	-	3.0%
(49) SOLAR	-	-	-	-	-	0.0%
(50) LM6000	6,831	6,831	-	-	-	1.6%
(51) GAS TURBINE - OTHER	2,804	2,804	-	-	-	0.6%
(52) GENERATION BATTERIES	8,351	8,351	-	-	-	1.9%
(53) RADIAL TO GENERATION TRANS.	3,086	3,086	-	-	-	0.7%
(54) Transmission - HV (not applicable as a separate item)	0	-	0	-	-	0.0%
(55) Transmission - EHV and HV combined	25,714	-	25,714	-	-	0.0%
(56) DISTRIBUTION - Land	-	-	-	-	-	0.0%
(57) DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%
(58) DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%
(59) DISTRIBUTION - Substations	8,861	-	-	8,861	-	0.0%
(60) DISTRIBUTION - Poles and Fixtures	20,478	-	-	20,478	-	0.0%
(61) DISTRIBUTION - OH Lines	11,919	-	-	11,919	-	0.0%
(62) DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%
(63) DISTRIBUTION -Line Transformers	27,741	-	-	27,741	-	0.0%
(64) DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%
(65) DISTRIBUTION -Meters	7,941	-	-	7,941	-	0.0%
(66) DISTRIBUTION - Streetlight Related	4,481	-	-	4,481	-	0.0%
(67) GENERALPROPERTY:FUNCTIONILIZED	13,269	-	397	6,621	6,251	0.0%
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,334	-	644	1,690	-	0.0%
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,536	-	2,631	4,904	-	0.0%
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	36,865	17,262	6,844	12,758	-	4.6%
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%
(72) INTEREST NET	138,180	62,908	23,880	46,278	5,114	14.4%
(73) PREFERRED DIVIDENDS	-	-	-	-	-	0.0%
(74) CORPORATE TAXES	(9,584)	(4,363)	(1,656)	(3,210)	(355)	-1.0%
(75)	(9,835)					0.0%
(76) TOTAL OPERATING EXPENSES	772,866	346,626	104,742	268,423	53,074	79.5%
(77)						
(78) NON-OPERATING REVENUE:						0.0%
(79) GREEN POWER SURCHARGE	0	0	0	0	0	0.0%
(80) EXPORT SALES	0	0	0	0	0	0.0%
(81) LATE PAYMENT CHARGES	0	0	0	0	0	0.0%
(82) CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%
(83) NSF	0	0	0	0	0	0.0%
(84) RETAIL SALES	0	0	0	0	0	0.0%
(85) WIRING INSPECTIONS	0	0	0	0	0	0.0%
(86) POLE SERVICES	0	0	0	0	0	0.0%
(87) STEAM AND ASH SALES	0	0	0	0	0	0.0%
(88) AMI OPT OUT CHARGE	0	0	0	0	0	0.0%
(89) OTHER REVENUE	0	0	0	0	0	0.0%
(90)						
(91) PROFIT/LOSS	196,154	89,301	33,899	65,694	7,260	20.5%
(92)						
(93) TOTAL NET EXPENSES	969,020	435,927	138,641	334,117	60,335	100.00%
(94)						
(95) Generation						
(96) Transmission						
(97) Distribution						
(98) Retail						
(99) Total						

EXHIBIT 4 - Detail A
PAGE 3 OF 6

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

	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	0.0%	0.0%	0.0%
(2) PURCHASED POWER:			
(3) OTHER THAN BIOMASS AND WIND	0.0%	0.0%	0.0%
(4) BIOMASS	0.0%	0.0%	0.0%
(5) MARITIME LINK	0.0%	0.0%	0.0%
(6) WIND ENRIS	0.0%	0.0%	0.0%
(7) WIND NRIS	0.0%	0.0%	0.0%
(8) IMPORTS	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT	0.0%	0.0%	0.0%
(10) TOTAL	0.0%	0.0%	0.0%
(11)			
(12) POWER PRODUCTION			
(13) THERMAL OPERATING & MAINT.	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	0.0%	0.0%	0.0%
(17) BIOMASS - OPERATING & MAINT.	0.0%	0.0%	0.0%
(18) LMS6000 OPERATING & MAINT.	0.0%	0.0%	0.0%
(19) COMBUSTION TURBINE - OPER. & MAINT.	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	0.0%	0.0%	0.0%
(23) TOTAL POWER PRODUCTION	0.0%	0.0%	0.0%
(24)			
(25) CORPORATE GROUPS			
(26) EXECUTIVE MANAGEMENT	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	0.3%	0.2%	0.1%
(29) EXTERNAL RELATIONS	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0%	0.0%	0.0%
(31)			
(32) TOTAL CORPORATE GROUPS	1.9%	1.0%	2.0%
(33)			
(34) CUSTOMER OPERATIONS			
(35) TRANSMISSION & DISTRIBUTION:			
(36) TRANSMISSION:			
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0.0%	0.0%	0.0%
(39)			
(40) EHV and HV BEFORE STORM EXPENSES	16.3%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	0.2%	0.0%	0.0%
(42) DISTRIBUTION:			
(43) SUBSTATIONS	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	0.0%	10.4%	0.0%
(44) OVERHEAD LINES STORM EXPENSES	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	0.0%	0.0%	0.0%
(49) STREET LIGHTING	0.0%	0.2%	0.0%
(50)	0.0%	0.0%	0.0%
(51) TOTAL DISTRIBUTION	0.0%	18.2%	0.0%
(52)			
(53) TOTAL CUSTOMER OPERATIONS - T & D	16.5%	18.2%	0.0%
(54)			
(55) GENERATION SERVICES	0.0%	0.0%	0.0%
(56)			
(57) CUSTOMER SERVICE			
(58) CUSTOMER SERVICE			
(59) CUSTOMER SERVICE EXPERIENCE	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	0.0%	0.0%	6.1%
(61) CALL CENTRE:			
(62) CUSTOMER CARE ADMIN	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	0.0%	0.0%	11.3%
(64) REVENUE OPERATIONS:			
(65) BILLING SERVICES & PAYMENTS	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	0.0%	0.0%	8.2%
(73) MARKETING & SALES	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	0.0%	0.0%	0.0%
(75) TOTAL CUSTOMER SERVICE	0.0%	0.3%	44.3%

EXHIBIT 4 - Detail A
PAGE 4 OF 6

NOVA SCOTIA
FUNCTIONALIZATION OF EXPENSES
FOR THE YEAR ENDING 1, 2026
(IN THOUSANDS)

	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) REGULATORY AFFAIRS			
(2) Advocacy Expense	0.1%	0.1%	0.0%
(3) Other Expenses	0.4%	0.4%	0.2%
(4) Subtotal	0.5%	0.5%	0.2%
(5)			
(6) FINANCE GROUP			
(7) INTERNAL AUDIT	0.1%	0.1%	0.0%
(8) INVESTOR RELATIONS	0.0%	0.0%	0.0%
(9) DIRECTOR FINANCE	0.0%	0.0%	0.0%
(10) TREASURER	0.0%	0.0%	0.0%
(11) CORPORATE TAX	0.1%	0.1%	0.0%
(12)			
(13) GM FINANCE	0.0%	0.0%	0.0%
(14) CORPORATE CONTROLLER	0.2%	0.2%	0.1%
(15) CORP. PERFORMANCE & BACK OFFICE	0.0%	0.0%	0.0%
(16)			
(17) TOTAL FINANCE	0.5%	0.4%	0.2%
(18)			
(19) ENTERPRISE SERVICES			
(20) PROCUREMENT & FACILITIES	2.2%	0.9%	5.0%
(21) INFORMATION TECHNOLOGY	3.8%	3.9%	12.4%
(22)			
(23) TOTAL ENTERPRISE SERVICES	5.9%	4.8%	17.3%
(24)			
(25) HUMAN RESOURCES			
(26) --HUMAN RESOURCES	0.9%	0.9%	3.0%
(27)			
(28) OTHER EXPENSES	0.6%	0.6%	2.0%
(29)			
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	26.7%	26.6%	69.0%
(31)			
(32) TOTAL DIVISIONAL EXPENSES	26.8%	26.7%	69.0%
(33)			
(34) COGS	0.0%	0.0%	0.0%
(35)			
(36) DSM EXPENSES	0.0%	0.0%	0.0%
(37)			
(38) FCR DEFERRAL	0.0%	0.0%	0.0%
(39)			
(40) OTHER EXPENSES	0.0%	0.0%	0.0%
(41)			
(42) CAPITAL RELATED EXPENSES			
(43)			
(44) GRANTS IN LIEU OF TAXES	6.6%	5.2%	0.7%
(45) DEPRECIATION :			
(46) STEAM	0.0%	0.0%	0.0%
(47) HYDRO	0.0%	0.0%	0.0%
(48) WIND	0.0%	0.0%	0.0%
(49) SOLAR	0.0%	0.0%	0.0%
(50) LM6000	0.0%	0.0%	0.0%
(51) GAS TURBINE - OTHER	0.0%	0.0%	0.0%
(52) GENERATION BATTERIES	0.0%	0.0%	0.0%
(53) RADIAL TO GENERATION TRANS.	0.0%	0.0%	0.0%
(54) Transmission - HV (not aplicable as a separate item)	0.0%	0.0%	0.0%
(55) Transmission - EHV and HV combined	18.5%	0.0%	0.0%
(56) DISTRIBUTION - Land	0.0%	0.0%	0.0%
(57) DISTRIBUTION - Easements	0.0%	0.9%	0.0%
(58) DISTRIBUTION - Other	0.0%	0.4%	0.0%
(59) DISTRIBUTION - Substations	0.0%	2.7%	0.0%
(60) DISTRIBUTION - Poles and Fixtures	0.0%	6.1%	0.0%
(61) DISTRIBUTION - OH Lines	0.0%	3.6%	0.0%
(62) DISTRIBUTION -UG Lines	0.0%	0.9%	0.0%
(63) DISTRIBUTION -Line Transformers	0.0%	8.3%	0.0%
(64) DISTRIBUTION -Services	0.0%	1.2%	0.0%
(65) DISTRIBUTION -Meters	0.0%	2.4%	0.0%
(66) DISTRIBUTION - Streetlight Related	0.0%	1.3%	0.0%
(67) GENERALPROPERTY:FUNCTIONILIZED	0.3%	2.0%	10.4%
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0.5%	0.5%	0.0%
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	1.9%	1.5%	0.0%
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	4.9%	3.8%	8.0%
(71) GLACE BAY WRITE-OFF	0.0%	0.0%	0.0%
(72) INTEREST NET	17.2%	13.9%	8.5%
(73) PREFERRED DIVIDENDS	0.0%	0.0%	0.0%
(74) CORPORATE TAXES	-1.2%	-1.0%	-0.6%
(75)	(9,835) 0.0%	0.0%	0.0%
(76) TOTAL OPERATING EXPENSES	75.5%	80.3%	88.0%
(77)			
(78) NON-OPERATING REVENUE:	0.0%	0.0%	0.0%
(79) GREEN POWER SURCHARGE	0.0%	0.0%	0.0%
(80) EXPORT SALES	0.0%	0.0%	0.0%
(81) LATE PAYMENT CHARGES	0.0%	0.0%	0.0%
(82) CONNECTION CHARGES AND METER REMOVAL	0.0%	0.0%	0.0%
(83) NSF	0.0%	0.0%	0.0%
(84) RETAIL SALES	0.0%	0.0%	0.0%
(85) WIRING INSPECTIONS	0.0%	0.0%	0.0%
(86) POLE SERVICES	0.0%	0.0%	0.0%
(87) STEAM AND ASH SALES	0.0%	0.0%	0.0%
(88) AMI OPT OUT CHARGE	0.0%	0.0%	0.0%
(89) OTHER REVENUE	0.0%	0.0%	0.0%
(90)			
(91) PROFIT/LOSS	24.5%	19.7%	12.0%
(92)			
(93) TOTAL NET EXPENSES	100.00%	100.00%	100.00%
(94)			
(95) Generation			
(96) Transmission			
(97) Distribution			
(98) Retail			
(99) Total			

REDACTED ELID Tariff Synapse IR-30 Attachment 1 Page 31 of 96

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(8)
	SHORE	GEN.REPL	ELIADC	BUTU	SPILL	REAL TIME PRICING	EBS	RTR	OATT	TOTAL BTL
(1) FUEL	-	-	-	-	-	-	-	-	-	-
(2) PURCHASED POWER:										
(3) OTHER THAN BIOMASS AND WIND	-	-	-	-	-	-	-	-	-	-
(4) BIOMASS	-	-	-	-	-	-	-	-	-	-
(5) MARITIME LINK	-	-	-	-	-	-	-	-	-	-
(6) WIND ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) TOTAL	-	-	-	-	-	-	-	-	-	-
(11)										
(12) POWER PRODUCTION										
(13) THERMAL OPERATING & MAINT.								27		1,543
(14) HYDRO OPERATING & MAINT.								1		49
(15) WIND - OPERATING & MAINT.								4		219
(16) SOLAR - OPERATING & MAINT.								-		-
(16) BIOMASS - OPERATING & MAINT.								3		176
(17) LM6000 OPERATING & MAINT.								0		17
(18) COMBUSTION TURBINE - OPER. & MAINT.								1		42
(19) FUEL PROCUREMENT								3		174
(20) GENERATION DEVELOPMENT								-		-
(21) GENERATION BATTERIES								-		-
(22) RADIAL TO GENERATION TRANS.								1		39
(23) TOTAL POWER PRODUCTION								38.6		2,219
(24)								-		-
(25) CORPORATE GROUPS								-		-
(26) EXECUTIVE MANAGEMENT								1		47
(27) CORP. SECRETARY & INSURANCE								9		298
(28) LEGAL SERVICES								3		130
(29) EXTERNAL RELATIONS								2		83
(30) ENVIRONMENTAL POLICIES & PROGRAMS								0		8
(31)										
(32) TOTAL CORPORATE GROUPS								16		567
(33)										-
(34) CUSTOMER OPERATIONS										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)								0		0
(38) HV STORM EXPENSES (not applicable as a separate item)								0		0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES								72		741
(41) EHV and HV STORM EXPENSES								1		9
(42) DISTRIBUTION:										-
(43) SUBSTATIONS								-		33
(44) OVERHEAD LINES BEFORE STORM EXPENSES								-		806
OVERHEAD LINES STORM EXPENSES								-		537
(45) UNDERGROUND LINES								-		13
(46) LINE TRANSFORMERS								-		-
(47) METERS (Meter Shop Only)								-		-
(48) COMMUNICATIONS								-		-
(49) STREET LIGHTING								-		13
(50)										
(51) TOTAL DISTRIBUTION								-		1,403
(52)										
(53) TOTAL CUSTOMER OPERATIONS - T & D								72		2,152
(54)										
(55) GENERATION SERVICES									5	311
(56)										
(57) CUSTOMER SERVICE										
(58) CUSTOMER SERVICE										
(59) CUSTOMER SERVICE EXPERIENCE								1		25
(60) CUSTOMER SOLUTIONS								2		62
(61) CALL CENTRE:										
(62) CUSTOMER CARE ADMIN								1		20
(63) CUSTOMER CARE								3		115
(64) REVENUE OPERATIONS:										
(65) BILLING SERVICES & PAYMENTS								1		38
(66) METER DATA SERVICES								0		7
(67) SMART METER OPERATIONS CENTER (SMOC)								-		27
(68) METER SERVICES - FIELD								1		24
(69) ELECTRICAL WIRING INSPECTION - FIELD								2		77
(70) REVENUE OPS ADMIN								-		-
(71) CREDIT SERVICES								-		-
(72) BAD DEBT EXPENSE								2		84
(73) MARKETING & SALES								-		-
(74) METER SERVICES - INSPECTORS								-		-
(75) TOTAL CUSTOMER SERVICE									13	478

EXHIBIT 4 - Detail A
PAGE 6 OF 6

NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDING
(IN THOUSANDS)

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1) REGULATORY AFFAIRS										
(2) Advocacy Expense									1	49
(3) Other Expenses									4	191
(4) Subtotal									5	240
(5)										
(6) FINANCE GROUP										
(7) INTERNAL AUDIT									1	46
(8) INVESTOR RELATIONS									0	7
(9) DIRECTOR FINANCE									0	12
(10) TREASURER									0	11
(11) CORPORATE TAX									1	23
(12)										
(13) GM FINANCE									-	-
(14) CORPORATE CONTROLLER									2	91
(15) CORP. PERFORMANCE & BACK OFFICE									-	-
(16)										
(17) TOTAL FINANCE									4	190
(18)										
(19) ENTERPRISE SERVICES										
(20) PROCUREMENT & FACILITIES									12	298
(21) INFORMATION TECHNOLOGY									29	1,114
(22)										
(23) TOTAL ENTERPRISE SERVICES									41	1,412
(24)										
(25) HUMAN RESOURCES										
(26) --HUMAN RESOURCES									7	266
(27)										
(28) OTHER EXPENSES									5	178
(29)										
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense									207	8,004
(31)										
(32) TOTAL DIVISIONAL EXPENSES									208	8,052
(33)										
(34) COGS									-	-
(35)										
(36) DSM EXPENSES									-	-
(37)										
(38) FCR DEFERRAL									-	-
(39)										
(40) OTHER EXPENSES									-	-
(41)										
(42) CAPITAL RELATED EXPENSES										
(43)										
(44) GRANTS IN LIEU OF TAXES									39	1,303
(45) DEPRECIATION :										
(46) STEAM									22	1,254
(47) HYDRO									8	433
(48) WIND									6	347
(49) SOLAR									-	-
(50) LM6000									3	183
(51) GAS TURBINE - OTHER									1	75
(52) GENERATION BATTERIES									4	224
(53) RADIAL TO GENERATION TRANS.									1	83
(54) Transmission - HV (not applicable as a separate item)									0	0
(55) Transmission - EHV and HV combined									81	840
(56) DISTRIBUTION - Land									-	-
(57) DISTRIBUTION - Easements									-	69
(58) DISTRIBUTION - Other									-	31
(59) DISTRIBUTION - Substations									-	205
(60) DISTRIBUTION - Poles and Fixtures									-	473
(61) DISTRIBUTION - OH Lines									-	275
(62) DISTRIBUTION -UG Lines									-	67
(63) DISTRIBUTION -Line Transformers									-	641
(64) DISTRIBUTION -Services									-	94
(65) DISTRIBUTION -Meters									-	183
(66) DISTRIBUTION - Streetlight Related									-	103
(67) GENERALPROPERTY:FUNCTIONILIZED									4	272
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION									2	60
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION									8	199
(70) GENERALPROPERTY:NON- FUNCTIONILIZED									30	981
(71) GLACE BAY WRITE-OFF									-	-
(72) INTEREST NET									107	3,624
(73) PREFERRED DIVIDENDS									-	-
(74) CORPORATE TAXES									(7)	(251)
(75)									-	-
(76) TOTAL OPERATING EXPENSES	(9,835)								518	19,820
(77)									-	-
(78) NON-OPERATING REVENUE:									-	-
(79) GREEN POWER SURCHARGE									-	-
(80) EXPORT SALES									-	-
(81) LATE PAYMENT CHARGES									-	-
(82) CONNECTION CHARGES AND METER REMOVAL									-	-
(83) NSF									-	-
(84) RETAIL SALES									-	-
(85) WIRING INSPECTIONS									-	-
(86) POLE SERVICES									-	-
(87) STEAM AND ASH SALES									-	-
(88) AMI OPT OUT CHARGE									-	-
(89) OTHER REVENUE									-	-
(90)										
(91) PROFIT/LOSS									152	5,144
(92)										
(93) TOTAL NET EXPENSES									670	24,964
(94)										
(95) Generation									203	11,699
(96) Transmission									438	4,530
(97) Distribution									-	7,715
(98) Retail									29	1,020
(99) Total									670.023	24,964.202

EXHIBIT 4.1

NOVA SCOTIA POWER INC.

TRANSMISSION OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	ABOVE-THE- LINE RATE CLASSES	BELOW-THE- LINE RATE CLASSES	TOTAL
(1) OPERATION & MAINTENANCE			
(2) DIRECT	22,932	749	23,681
(3) NON-DIRECT	<u>14,249</u>	<u>466</u>	<u>14,714</u>
(4) TOTAL OPER. & MAINT.	37,181	1,215	38,395
(5)			
(6) DEPRECIATION			
(7) DIRECT	25,714	840	26,554
(8) GENERAL PROPERTY	<u>10,516</u>	<u>344</u>	<u>10,859</u>
(9) TOTAL DEPRECIATION	36,230	1,184	37,413
(10)			
(11) TAX			
(12) CORPORATE TAX	(3,020)	(99)	(3,119)
(13) REGULATORY AMORTIZATION	1,364	45	1,408
(14) GRANTS IN LIEU OF TAXES	<u>9,108</u>	<u>298</u>	<u>9,405</u>
(15) TOTAL TAX	7,452	243	7,695
(16)			
(17) INTEREST			
(18) TOTAL BEFORE AFUDC	24,265	793	25,058
(19) LESS: AFUDC INTEREST	<u>(385)</u>	<u>(13)</u>	<u>(398)</u>
(20) INTEREST TOTAL	23,880	780	24,661
(21)			
(22) RETAINED EARNINGS	33,899	1,108	35,007
(23)			
(24) MISCELLANEOUS REVENUE CREDIT	(280)	-	(280)
(25)			
(26) TOTAL	138,362	4,530	142,892

EXHIBIT 5
Page 1 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>GENERATION FUNCTION</u>				
(1) FUEL	434,033	\$0	\$434,033	-
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	18,419	\$8,072	\$10,347	-
(3) PURCHASES - BIOMASS	20,238	\$5,196	\$15,042	-
(4) MARITIME LINK	199,832	\$87,578	\$112,254	-
(5) PURCHASES - WIND ERIS	33,314	14,598.8	18,715.0	-
(6) PURCHASES - WIND NRIS	111,164	48,712.9	62,451.0	-
(7) IMPORTS	94,391	0	94,390.8	-
(8) BUTU CAPACITY CREDIT	300	300	0	-
(8) OPER. & MAINT. - STEAM	111,329	48,801	62,527	-
(9) OPER. & MAINT. - HYDRO	3,543	1,553	1,990	-
(10) OPER. & MAINT. - WIND	15,771	6,913	8,858	-
(11) OPER. & MAINT. - BIOMASS	12,702	5,568	7,134	-
(12) OPER. & MAINT. - LM6000	1,214	532	682	-
(13) OPER. & MAINT. - OTHER CT's	2,999	2,999	0	-
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,789	1,222	1,566	-
(16) DSM				
(17) FCR DEFERRAL	0	0	0	-
(18) REG. AFFAIRS - ADVOCACY EXPENSE	1,364.4	598	766	-
(18) GRANTS IN LIEU OF TAXES	22,236	9,747	12,489	-
(19) Depreciation:				
(20) STEAM	46,710	20,475	26,234	-
(21) HYDRO	16,143	7,076	9,067	-
(22) WIND	12,947	5,675	7,271	-
(23) LM6000	6,831	2,995	3,837	-
(24) GAS TURBINE - OTHER	2,804	1,229	1,575	-
(25) GENERATION BATTERIES	8,351	3,660	4,690	-
(26) RADIAL TO GENERATION TRANS.	3,086	1,353	1,733	-
(27) GENERAL PROPERTY	17,262	7,567	9,695	-
(28)				
(29) INTEREST NET OF AFUDC	62,908	24,040	38,868	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	-4,363	-1,667	-2,696	-
(32) NON-OPERATING REVENUE:				
(33) EXPORT SALES	0	0	0	-
(34) STEAM AND ASH SALES	-5,018	-1,255	-3,762	-
(35) OTHER REVENUE	-3,358	-840	-2,518	-
(36) RETURN (PROFIT/LOSS)	89,301	34,126	55,175	-
(37)				
(38) TOTAL GENERATION	\$1,339,241.742	\$346,826.708	\$992,415.034	-

EXHIBIT 5
Page 2 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
TRANSMISSION FUNCTION				
(1) Transmission - HV (not applicable as a separate item)				
(2) O&M - HV Before Storm Expense	0	0	0	-
(3) O&M - HV Storm Expense	0	0	0	-
(4) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	-
(5) GRANTS IN LIEU OF TAXES	0	0	0	-
(6) Depreciation:				
(7) TRANSMISSION	0	0	0	-
(8) GENERAL PROPERTY	0	0	0	-
(9)				
(10) INTEREST NET OF AFUDC	0	0	0	-
(11) PREFERRED DIVIDENDS	0	0	0	-
(12) CORPORATE TAXES	-0	-0	0	-
(13) Non-Operating Revenue:				
(14) OTHER REVENUE	-0	-0	0	-
(15) RETURN (PROFIT/LOSS)	0	0	0	-
(16)				
(17) TOTAL - HV	0.0	0	0	-
(18)				
(19) Transmission - EHV and HV combined				
(20)				
(21) O&M - EHV Before Storm Expense	36,783	36,783	0	-
(22) O&M - EHV Storm Expense	264	264	0	-
(23) REG. AFFAIRS - ADVOCACY EXPENSE	133	133	0	-
(24) GRANTS IN LIEU OF TAXES	9,108	9,108	0	-
(25) Depreciation:				
(26) TRANSMISSION	25,714	25,714	0	-
(27) GENERAL PROPERTY	10,516	10,516	0	-
(28)				
(29) INTEREST NET OF AFUDC	23,880	23,880	0	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	-1,656	-1,656	0	-
(32) Non-Operating Revenue:				
(33) OTHER REVENUE	-280	-280	0	-
(34) FCR DEFERRAL	0	0	0	-
(35) RETURN (PROFIT/LOSS)	33,899	33,899	0	-
(36)				
(37) TOTAL - EHV and HV Combined	138,362	138,362	0	-
(38)				
(39) TOTAL TRANSMISSION	\$138,361.763	\$138,361.76	\$0	-

EXHIBIT 5
Page 3 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>DISTRIBUTION FUNCTION</u>				
(1) Before Streetlights:				
(2) SUBSTATIONS	\$2,076	\$2,076	\$0	-
(3) OVERHEAD LINES Before Storm Expense	\$57,693	\$13,043	\$0	44,649.9
(4) OVERHEAD LINES Storm Expense	25,918	8,696	0	17,222.1
(5) UNDERGROUND LINES	813	211	0	601.9
(6) LINE TRANSFORMERS	0	0	0	-
(7) METERS	1,670	0	0	1,670.2
(8) COMMUNICATIONS	0	0	0	-
(9) REG. AFFAIRS - ADVOCACY EXPENSE	311	81	0	230.0
(9) GRANTS IN LIEU OF TAXES	17,075	9,523	0	7,552.3
(10) Depreciation:				
(11) DISTRIBUTION - Land	0	-	0	-
(12) DISTRIBUTION - Easements	2,996	1,501	0	1,494.8
(13) DISTRIBUTION - Other	1,328	665	0	662.6
(14) DISTRIBUTION - Substations	8,861	8,861	0	-
(15) DISTRIBUTION - Poles and Fixtures	20,478	5,324	0	15,153.8
(16) DISTRIBUTION - OH Lines	11,919	6,281	0	5,637.6
(17) DISTRIBUTION -UG Lines	2,886	655	0	2,230.9
(18) DISTRIBUTION -Line Transformers	27,741	27,741	0	-
(19) DISTRIBUTION -Services	4,054	-	0	4,053.5
(20) DISTRIBUTION -Meters	7,941	-	0	7,940.8
(21) GENERAL PROPERTY	25,974	15,049	0	10,924.8
(22)				
(23) INTEREST NET OF AFUDC	45,407	25,324	0	20,083.3
(24) PREFERRED DIVIDENDS	0	0	0	-
(25) CORPORATE TAXES	-3,149	-1,756	0	(1,392.9)
(26) RETURN (PROFIT/LOSS)	64,458	35,949	0	28,509.2
(27)				
(28) Streetlights:				
(29) MAINTENACE	813	813	0	-
(30) GRANTS IN LIEU OF TAXES	327	327	0	-
(31) DEPRECIATION	4,481	4,481	0	-
(32) INTEREST NET OF AFUDC	870	870	0	-
(33) PREFERRED DIVIDENDS	0	0	0	-
(34) CORPORATE TAXES	-60	-60	0	-
(35) RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36) Subtotal	7,668	7,668	0	-
(37)				
(38) POLE SERVICES	-16,364	-5,490	0	(10,874.0)
(39) OTHER REVENUE	-716	-346	0	(370.2)
(40)				
(41) TOTAL DISTRIBUTION	\$317,036.350	\$161,055.97	\$0	155,980.4

EXHIBIT 5
Page 4 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>RETAIL FUNCTION</u>				
(1) CUSTOMER EXPERIENCE AND SOLUTIONS	8,635	0	0	8,635.5
(2) CALL CENTRE	13,491	0	0	13,490.6
(3) BILLING SERVICES & PAYMENTS	3,799	0	0	3,798.8
(4) METER SERVICES - INSPECTORS	0	0	0	-
(5) METER DATA SERVICES	729	0	0	729.5
(6) METER SERVICES - FIELD	2,364	0	0	2,364.4
(7) ELECT. WIRING INSPECT. - FIELD	7,624	0	0	7,624.3
(8) REVENUE OPS ADMIN	0	0	0	-
(9) CREDIT SERVICES	0	0	0	-
(10) BAD DEBT EXPENSE	4,966	0	0	4,966.4
(11) MARKETING & SALES	0	0	0	-
(12) REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.2
(12) COGS	0	0	0	-
(13) GRANTS IN LIEU OF TAXES	426	0	0	426.4
(14) Depreciation:				
(15) DISTRIBUTION	0	0	0	-
(16) GENERAL PROPERTY	6,251	0	0	6,250.7
(17) INTEREST NET OF AFUDC	5,114	0	0	5,114.3
(18)				
(19) PREFERRED DIVIDENDS	0	0	0	-
(20) CORPORATE TAXES	-355	0	0	(354.7)
(21) Non-Operating Revenue:				
(22) LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23) CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24) NSF	(158.5)	0	0	(158.5)
(25) RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26) WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27) AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28) OTHER REVENUE	(141.7)	0	0	(141.7)
(29) RETURN (PROFIT/LOSS)	7,260.2	0	0	7,260.2
(30)				
(31) TOTAL RETAIL	\$41,222.3	\$0.0	\$0.0	\$41,222.3
(32)				
(33)				
(34) TOTAL NET EXPENSES	<u>\$1,835,862.2</u>	<u>\$646,244.4</u>	<u>\$992,415.0</u>	<u>\$197,202.7</u>

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

(1)	INTERMEDIATE CLASSIFICATION			
(2)				
(3)	THERMAL O&M	\$111,329		
(4)	HYDRO O&M	\$3,543		
(5)	WIND O&M	\$15,771		
(6)	BIOMASS O&M	\$12,702		
(7)	LM6000 O&M	\$1,214		
(8)	OTHER CT's O&M	\$2,999		
(9)	GENERATION BATTERIES	\$0		
(10)	RADIAL TO GENERATION TRANS.	\$2,789		
(11)				
(12)	NET THERMAL O&M	<u>\$150,346</u>		
(13)				
(14)	THERMAL O&M	\$0	Intermediate Classification Factor	
(15)	HYDRO O&M	0	Was:	16%
(16)	WIND O&M	0	Now:	0%
(17)				
(18)	BIOMASS O&M	0		
(19)				
(20)	LM6000 O&M	0		
(21)				
(22)				
(23)	OTHER CT's O&M	0		
(24)				
(25)	THERMAL VARIABLE O&M	<u>\$0</u>		
(26)				
(27)	THERMAL O&M	\$111,329		
(28)				
(29)	HYDRO O&M	3,543		
(30)	WIND O&M	15,771		
(31)	BIOMASS O&M	12,702		
(32)	LM6000 O&M	1,214		
(33)	OTHER CT's O&M	2,999		
	GENERATION BATTERIES	0		
	RADIAL TO GENERATION TRANS.	2,789		
(34)				
(35)	NET THERMAL O&M D&E SPLIT	<u>\$150,346</u>		
(36)				
(37)	THERMAL O&M DMD. ALLOC. %	43.84%		
(38)	THERMAL O&M ENG. ALLOC. %	56.16%		
(39)				
(40)	BIOMASS DEMAND ALLOC %	43.84%		
(41)				
(42)	BIOMASS ENERGY ALLOC %	56.16%		
(43)				
(44)		NRIS	ERIS	
(45)	WIND O&M DMD. ALLOC. %	43.84%	43.84%	
(46)	WIND O&M ENG. ALLOC. %	56.16%	56.16%	
(47)				
(48)				
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%		
(50)				
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%		
(52)				
(53)		DEMAND	ENERGY	CUSTOMER
(54)				
(55)	GEN. PROP. ALLOC. - GEN.	7,567	9,695	0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,516	0	0
(58)	GEN. PROP. ALLOC. - DIST.	15,049	0	10,925
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,251
(60)				
(61)	TOTAL	33,132	9,695	17,175

REDACTED ELID Tariff Synapse IR-30 Attachment 1 Page 39 of 96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	TOTAL	DOMESTIC	SMALL	GENERAL	GENERAL	LARGE	SMALL	MEDIUM	LARGE	PHP	MUNICIPAL	UNMETERED	ALLOCATION
	COMPANY		GENERAL				INDUSTRIAL	INDUSTRIAL	INDUSTRIAL				FACTOR
DEMAND CLASSIFICATION													
GENERATION													
FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	See BCF File
PURCHASES - OTHER THAN BIOMASS AND WIND	8,072	5,325.74	271.88	1,475.36	168.17	151.13	194.27	301.56	30.60	114.90	38.56		See BCF File
PURCHASES - BIOMASS	5,196	3,428.35	175.02	949.73	108.26	97.29	125.06	194.12	19.70	73.96	24.82		See BCF File
MARITIME LINK	87,578	57,780.84	2,949.71	16,006.66	1,824.56	1,639.66	2,107.71	3,271.69	331.95	1,246.58	418.30		See BCF File
PURCHASES - WIND ERIS	14,599	9,631.82	491.70	2,668.24	304.15	273.32	351.35	545.38	55.33	207.80	69.73		See BCF File
PURCHASES - WIND NRIS	48,713	32,139.18	1,640.71	8,903.32	1,014.87	912.02	1,172.36	1,819.80	184.64	693.38	232.67		See BCF File
IMPORTS	0	0	0	0	0	0	0	0	0	0	0	0	See BCF File
BUTU CAPACITY CREDIT	300	198.05	10.11	54.87	6.25	5.62	7.22	11.21	1.14	4.27	1.43		See BCF File
OPER. & MAINT. - STEAM	48,801	32,198	1,644	8,919	1,017	914	1,174	1,823	185	695	233		D-3A
OPER. & MAINT. - HYDRO	1,553	1,025	52	284	32	29	37	58	6	22	7		D-3A
OPER. & MAINT. - WIND	6,913	4,561	233	1,264	144	129	166	258	26	98	33		D-3A
OPER. & MAINT. - BIOMASS	5,568	3,673	188	1,018	116	104	134	208	21	79	27		D-3A
OPER. & MAINT. - LM6000	532	351	18	97	11	10	13	20	2	8	3		D-3A
OPER. & MAINT. - OTHER CT's	2,999	1,979	101	548	62	56	72	112	11	43	14		D-3A
OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0		D-3A
OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,222	806	41	223	25	23	29	46	5	17	6		D-3A
DSM	0												See DSM Allocation
FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0		P-14
REG. AFFAIRS - ADVOCACY EXPENSE	598	291	46	235	0	27	0	0	0	0	0		R-2
GRANTS IN LIEU	9,747	6,431	328	1,782	203	182	235	364	37	139	47		P-7
DEPRECIATION	50,031	33,009	1,685	9,144	1,042	937	1,204	1,869	190	712	239		EXH 6D
INTEREST NET OF AFUDC	24,040	15,861	810	4,394	501	450	579	898	91	342	115		P-14
PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0		P-14
CORPORATE TAXES	-1,667	-1,100	-56	-305	-35	-31	-40	-62	-6	-24	-8		P-14
Non-Operating Revenue:													
STEAM AND ASH SALES	-1,255	-828	-42	-230	-26	-24	-30	-47	-5	-18	-6		O-8
OTHER REVENUE	-840	-554	-28	-154	-17	-16	-20	-31	-3	-12	-4		O-8
RETURN (PROFIT/LOSS)	34,126	22,515	1,149	6,237	711	639	821	1,275	129	486	163		P-14
INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0		DIRECT
ALLOC. OF INTERR. DMD. ADJ.	11,165	7,366	376	2,041	233	209	269	417	42	159	53		D-4
ELI 2P-RTP DEMAND ADJ.	0	0	0	0	0	0	0	0	0	0	0		DIRECT
ALLOC. OF ELI 2P-RTP DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0		D-4
ELI 2P-RTP PRIORITY DMD ADJ.	0	0	0										

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

DEMAND CLASSIFICATION

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined												
(2) OPERATING & MAINT. (Before Storm Expense)	36,783	24,268	1,239	6,723	766	689	885	1,374	139	524	176	D-3A
(3) OPERATING & MAINT. (Storm Expense)	264	174	9	48	6	5	6	10	1	4	1	D-3A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	133	65	10	52	0	6	0	0	0	0	0	R-2
(4) GRANTS IN LIEU	9,108	6,009	307	1,665	190	171	219	340	35	130	44	P-8B
(5) DEPRECIATION	36,230	23,903	1,220	6,622	755	678	872	1,353	137	516	173	EXH 6D
(6) INTEREST NET OF AFUDC	23,880	15,755	804	4,365	498	447	575	892	91	340	114	P-15B
(7) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8) CORPORATE TAXES	-1,656	-1,093	-56	-303	-35	-31	-40	-62	-6	-24	-8	P-15B
(9) Non-Operating Revenue:												
(10) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11) OTHER REVENUE	-280	-184	-9	-51	-6	-5	-7	-10	-1	-4	-1	O-9B
(12) RETURN (PROFIT/LOSS)	33,899	22,366	1,142	6,196	706	635	816	1,266	128	483	162	P-15B
(13)												
(14) TOTAL - EHV	138,362	91,263	4,666	25,316	2,880	2,594	3,327	5,164	524	1,968	660	
(15)												
(16) TOTAL TRANSMISSION	138,361.76	91,263	4,666	25,316	2,880	2,594	3,327	5,164	524	1,968	660	
(17)												
(18) DISTRIBUTION												
(19) Before Streetlights:												
(20) OPERATING & MAINT.	24,026	16,169	887	4,710	435	520	622	359	0	103	220	EXH 6A
(21) REG. AFFAIRS - ADVOCACY EXPENSE	81	39	6	32	0	4	0	0	0	0	0	R-2
(21) GRANTS IN LIEU	9,523	6,513	359	1,882	113	209	234	99	0	27	89	P-9
(22) DEPRECIATION	66,079	45,192	2,489	13,057	784	1,447	1,621	688	0	186	616	EXH 6D
(23) INTEREST NET OF AFUDC	25,324	17,309	953	5,001	302	554	621	265	0	72	246	P-16
(24) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25) CORPORATE TAXES	-1,756	-1,201	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(26) Non-Operating Revenue:												
(27) POLE SERVICES	-5,490	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27) OTHER REVENUE	-346	-224	-12	-65	-4	-7	-8	-4	0	-1	-20	O-10
(28) RETURN (PROFIT/LOSS)	35,949	24,571	1,353	7,100	429	787	882	376	0	102	349	P-16
(29)												
(30) Streetlights:												
(31) OPERATING & MAINT.	813	0	0	0	0	0	0	0	0	0	813	EXH 6A
(32) GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33) Depreciation	4,481	0	0	0	0	0	0	0	0	0	4,481	EXH 6D
(34) INTEREST NET OF AFUDC	870	0	0	0	0	0	0	0	0	0	870	P-16B
(35) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36) CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37) RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38) Subtotal	7,668	0	0	0	0	0	0	0	0	0	7,668	
(39)												
(40) TOTAL DISTRIBUTION	161,055.97	104,635	5,763	30,286	1,960	3,355	3,790	1,701	0	466	9,099	
(41)												
(42) TOTAL DEMAND	\$646,244.445	\$431,986	\$22,512	\$121,159	\$12,285	\$12,666	\$15,718	\$9,052	\$1,879	\$7,521	\$11,467	

NOVA SCOTIA POWER INC.

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION												
(1) FUEL	\$434,033	220,605.3	14,745.8	91,296.7	14,102.3	10,377.5	17,476.5	26,846.9	30,394.0	5,082.9	3,105.0	See BCF
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	\$10,347	5,001.8	347.8	2,220.5	361.6	259.9	449.1	696.9	818.9	110.7	79.8	See BCF
(3) PURCHASES - BIOMASS	\$15,042	7,320.25	510.45	3,239.79	525.54	376.26	643.19	999.78	1,147.23	164.97	114.27	See BCF
(4) MARITIME LINK	\$112,254	54,108.2	3,780.8	24,171.2	3,946.9	2,811.4	4,870.8	7,588.1	8,901.0	1,208.5	867.2	See BCF
(5) PURCHASES - WIND ERIS	\$18,715	9,180.19	629.99	3,988.25	641.13	464.20	796.35	1,229.05	1,440.28	204.12	141.41	See BCF
(6) PURCHASES - WIND NRIS	\$62,451	30,778.87	2,100.03	13,262.71	2,120.20	1,542.22	2,644.89	4,079.54	4,767.70	684.61	470.19	See BCF
(7) IMPORTS	\$94,391	44,140.31	3,171.07	20,577.97	3,451.53	2,422.48	4,259.47	6,707.58	7,924.66	975.98	759.73	See BCF
(8) BUTU CAPACITY CREDIT	\$0	-	-	-	-	-	-	-	-	-	-	See BCF
(9) OPER. & MAINT. - STEAM	62,527	31,224	2,115	13,240	2,083	1,519	2,588	3,995	4,591	711	461	E-1A
(10) OPER. & MAINT. - HYDRO	1,990	994	67	421	66	48	82	127	146	23	15	E-1A
(11) OPER. & MAINT. - WIND/BIOMASS	8,858	4,423	300	1,876	295	215	367	566	650	101	65	E-1A
(12) OPER. & MAINT. - BIOMASS	7,134	3,562	241	1,511	238	173	295	456	524	81	53	E-1A
(13) OPER. & MAINT. - LM6000	682	340	23	144	23	17	28	44	50	8	5	E-1A
(14) OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(16) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,566	782	53	332	52	38	65	100	115	18	12	E-1A
(17) DSM	0	-	-	-	-	-	-	-	-	-	-	See DSM Allocation
(18) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-17
(19) REG. AFFAIRS - ADVOCACY EXPENSE	766	372	59	301	0	34	0	0	0	0	0	R-2
(20) GRANTS IN LIEU	12,489	6,237	422	2,644	416	303	517	798	917	142	92	P-10
(21) DEPRECIATION	64,103	32,011	2,168	13,574	2,136	1,558	2,654	4,096	4,707	729	472	EXH 6D
(22) INTEREST NET OF AFUDC	38,868	19,410	1,315	8,230	1,295	944	1,609	2,483	2,854	442	286	P-17
(23) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(24) CORPORATE TAXES	-2,696	-1,346	-91	-571	-90	-66	-112	-172	-198	-31	-20	P-17
(25) Non-Operating Revenue:												
(26) EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(27) STEAM AND ASH SALES	-3,762	(1,870.76)	(127.43)	(799.35)	(126.26)	(91.87)	(156.45)	(241.81)	(278.14)	(42.49)	(27.83)	O-11
(28) OTHER REVENUE	-2,518	-1,252	-85	-535	-85	-61	-105	-162	-186	-28	-19	O-11
(29) RETURN (PROFIT/LOSS)	55,175	27,553	1,866	11,683	1,838	1,341	2,284	3,525	4,051	627	406	P-17
(30) TOTAL GENERATION	992,415.034	493,575	33,611	210,808	33,290	24,226	41,257	63,761	73,337	11,212	7,338	
TRANSMISSION												
(31) Transmission - HV (not applicable as a separate item)												
(32) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(33) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(34) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(35) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(36) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(37) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(38) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40) Non-Operating Revenue:												
(41) OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(42) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(43) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
Transmission - EHV and HV combined												
(44) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(45) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(46) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(47) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(48) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(49) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(50) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(51) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(52) Non-Operating Revenue:												
(53) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54) OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(55) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(56) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(57) TOTAL TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	
(58) TOTAL ENERGY	\$992,415.034	\$493,575	\$33,611	\$210,808	\$33,290	\$24,226	\$41,257	\$63,761	\$73,337	\$11,212	\$7,338	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) CUST. CLASSIFICATION												
(2)												
(3) DISTRIBUTION												
(4) OPERATING & MAINT.	\$64,144	\$57,995	\$3,266	\$1,442	\$2	\$271	\$18	\$3	\$0	\$0	\$1,146	EXH 6A
(5) REG. AFFAIRS - ADVOCACY EXPENSE	230	112	18	90	0	10	0	0	0	0	0	R-2
(5) GRANTS IN LIEU	7,552	6,744	384	258	1	49	4	1	0	0	112	P-12
(6) DEPRECIATION	48,099	42,951	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7) INTEREST NET OF AFUDC	20,083	17,948	1,020	672	1	127	11	2	0	0	301	P-19
(8) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9) CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10) Non-Operating Revenue:												
(11) POLE SERVICES	-10,874	-9,850	-553	-226	-0	-42	-2	-0	0	-0	-200	P-22
(12) OTHER REVENUE	-370	-332	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13) RETURN (PROFIT/LOSS)	<u>28,509</u>	<u>25,478</u>	<u>1,448</u>	<u>954</u>	<u>2</u>	<u>180</u>	<u>15</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>427</u>	P-19
(14)												
(15) TOTAL DISTRIBUTION	155,980,376	139,802	7,936	4,780	9	895	72	15	0	0	2,471	
(16)												
(17) RETAIL												
(18) METER READING & ELECTRIC INSPECT.	9,988,361	7,439	943	822	33	119	53	50	42	1	485	EXH 6A
(19) CUSTOMER EXPERIENCE AND SOLUTIONS	8,635,463	5,189	901	1,426	203	155	249	394	0	24	95	O-15
(20) CALL CENTRE	13,490,559	10,991	740	863	60	116	88	92	80	7	454	C-3
(21) BILLING SERVICES	3,798,792	3,095	208	243	17	33	25	26	22	2	128	C-3
(22) ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23) METER DATA SERVICES	729,470	46	66	116	106	76	80	113	3	123	0	O-16
(24) PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25) CREDIT SERVICES	4,966,406	4,172	118	608	0	68	0	0	0	0	0	EXH 6C
(26) MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27) REG. AFFAIRS - ADVOCACY EXPENSE	28,220	14	2	11	0	1	0	0	0	0	0	R-2
(27) COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28) GRANTS IN LIEU	426,427	381	22	15	0	3	0	0	0	0	6	N/A
(29) DEPRECIATION	6,250,665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30) INTEREST NET OF AFUDC	5,114,269	4,020	215	495	57	62	104	104	0	19	38	N/A
(31) PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32) CORPORATE TAXES	(354,713)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33) Non-Operating Revenue:												
(34) LATE PAYMENT CHARGE	(5,743,057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35) CONNECTION CHARGES AND METER REMOVAL	(3,494,065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36) NSF	(158,508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37) RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38) WIRING INSPECTIONS	(7,253,478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39) AMI OPT OUT CHARGE	(830,884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40) OTHER REVENUE	(141,652)	-109	-8	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41) RETURN (PROFIT/LOSS)	<u>7,260,179</u>	<u>5,707</u>	<u>306</u>	<u>703</u>	<u>80</u>	<u>88</u>	<u>148</u>	<u>147</u>	<u>0</u>	<u>28</u>	<u>54</u>	N/A
(42)												
(43) TOTAL RETAIL	41,221,906	32,174	2,593	3,350	414	527	297	701	115	176	876	
(44)		32,174										
(45) TOTAL CUSTOMER	<u>197,202</u>	<u>171,976</u>	<u>10,529</u>	<u>8,130</u>	<u>423</u>	<u>1,422</u>	<u>369</u>	<u>716</u>	<u>116</u>	<u>176</u>	<u>3,347</u>	
(46)												
(47) TOTAL NET EXPENSES	<u>1,835,862</u>	<u>1,097,537</u>	<u>66,652</u>	<u>340,096</u>	<u>45,999</u>	<u>38,314</u>	<u>57,344</u>	<u>73,529</u>	<u>75,332</u>	<u>18,909</u>	<u>22,151</u>	\$22,151

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1) COSTS BY FUNCTIONAL AREAS											
(2) Generation											
(3) FAM-related	\$911,691	\$479,639	\$30,825	\$188,815	\$28,575	\$21,333	\$35,098	\$54,292	\$56,017	\$10,773	\$6,323
(4) Non-FAM-related	435,927	254,529	15,152	89,266	12,415	9,803	15,072	12,138	19,147	5,627	2,778
(5) Non-Operating Revenue Credit	<u>-8,376</u>	<u>-4,505</u>	<u>-283</u>	<u>-1,718</u>	<u>-254</u>	<u>-193</u>	<u>-311</u>	<u>-482</u>	<u>-472</u>	<u>-101</u>	<u>-56</u>
(6) Subtotal	1,339,242	729,663	45,694	276,364	40,736	30,943	49,858	65,947	74,692	16,299	9,045
(7)											
(8) Transmission											
(9) Operating Costs											
(10) EHV	\$138,641	\$91,448	\$4,675	\$25,368	\$2,886	\$2,599	\$3,333	\$5,174	\$525	\$1,972	\$662
(11) HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Subtotal	\$138,641	\$91,448	\$4,675	\$25,368	\$2,886	\$2,599	\$3,333	\$5,174	\$525	\$1,972	\$662
(13) Non-Operating Revenue Credit	<u>(\$280)</u>	<u>(\$184)</u>	<u>(\$9)</u>	<u>(\$51)</u>	<u>(\$8)</u>	<u>(\$5)</u>	<u>(\$7)</u>	<u>(\$10)</u>	<u>(\$1)</u>	<u>(\$4)</u>	<u>(\$1)</u>
(14) Subtotal	\$138,361,763	\$91,263	\$4,666	\$25,316	\$2,880	\$2,594	\$3,327	\$5,164	\$524	\$1,968	\$660
(15)											
(16) Distribution											
(17) Non-Streetlight-related	\$326,449	\$258,577	\$14,489	\$36,452	\$2,051	\$4,421	\$4,011	\$1,784	\$0	\$486	\$4,179
(18) Streetlight-related	\$7,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,668
(19) Non-Operating Revenue Credit	<u>(\$17,081)</u>	<u>(\$14,140)</u>	<u>(\$790)</u>	<u>(\$1,385)</u>	<u>(\$83)</u>	<u>(\$171)</u>	<u>(\$148)</u>	<u>(\$67)</u>	<u>(\$0)</u>	<u>(\$20)</u>	<u>(\$277)</u>
(20) Subtotal	\$317,036,350	\$244,437	\$13,699	\$35,066	\$1,969	\$4,250	\$3,862	\$1,717	\$0	\$466	\$11,570
(21)											
(22) Retail											
(23) Operating Costs	\$60,334	\$46,355	\$3,823	\$5,482	\$552	\$759	\$743	\$919	\$148	\$203	\$1,350
(24) Non-Operating Revenue Credit	<u>(\$19,112)</u>	<u>(\$14,181)</u>	<u>(\$1,230)</u>	<u>(\$2,132)</u>	<u>(\$138)</u>	<u>(\$232)</u>	<u>(\$446)</u>	<u>(\$219)</u>	<u>(\$32)</u>	<u>(\$27)</u>	<u>(\$474)</u>
(25) Subtotal	\$41,221,906	\$32,174	\$2,593	\$3,350	\$414	\$527	\$297	\$701	\$115	\$176	\$876
(26)											
(27) Total	\$1,835,861.761	\$1,097,537	\$66,652	\$340,096	\$45,999	\$38,314	\$57,344	\$73,529	\$75,332	\$18,909	\$22,151
(28)											
(29) Costs by Functional Areas (relative shares)											
(30) Generation	73%	66%	69%	81%	89%	81%	87%	90%		86%	41%
(31) Transmission	8%	8%	7%	7%	6%	7%	6%	7%		10%	3%
(32) Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
(33) Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34) Total	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) AVERAGE CUSTOMER COST CALC											
(37) Customer Related Costs											
(38) Distribution bfr Non-Operating Credit	167,225	149,984	8,507	5,017	9	940	75	16	0	0	2,676
(39) Retail bfr Non-Operatin Credit	<u>60,334</u>	<u>46,355</u>	<u>3,823</u>	<u>5,482</u>	<u>552</u>	<u>759</u>	<u>743</u>	<u>919</u>	<u>148</u>	<u>203</u>	<u>1,350</u>
(40) Subtotal	227,559	196,339	12,331	10,499	561	1,699	818	935	148	203	4,026
(41)											
(42) Misc Rev Credit											
(43) Distribution	(11,244.3)	-10,182	-572	-237	-0	-44	-2	-0	-0	-0	-206
(44) Retail	<u>(19,112.2)</u>	<u>-14,181</u>	<u>-1,230</u>	<u>-2,132</u>	<u>-138</u>	<u>-232</u>	<u>-446</u>	<u>-219</u>	<u>-32</u>	<u>-27</u>	<u>-474</u>
(45) Total	(30,356.4)	-24,363	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
(46)											
(47) Total	197,202.3	171,976	10,529	8,130	423	1,422	369	716	116	176	3,347
(48) % of Total Cost	10.7%	15.7%	15.8%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.1%
(49)											
(50) Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
(51) Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832
(52)											
(53) Average Monthly Cost per Customer	30.44	29.31	31.97	60.27	1,761.64	56.38	175.25	1,650.96		14,668.63	28.16

[illegible]

EXHIBIT 6A

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2)												
(3) SUBSTATIONS	\$2,076	\$1,371	\$75	\$401	\$51	\$44	\$56	\$47	\$0	\$12	\$19	P-5
(4) OVERHEAD LINES Before Storm Expense	13,043	8,793	483	2,561	229	283	336	185	0	54	120	P-1
(5) OVERHEAD LINES Storm Expense	8,696	5,862	322	1,707	152	188	224	124	0	36	80	P-1
(6) UNDERGROUND LINES	211	143	8	42	4	5	5	3	0	1	2	P-1
(7) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10) STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(11) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)												
(13) TOTAL DEMAND	24,839	16,169	887	4,710	435	520	622	359	0	103	1,034	
(14)												
(15) <u>CUSTOMER</u>												
(16)												
(17) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18) OVERHEAD LINES Before Storm Expense	44,650	40,446	2,270	930	1	174	8	1	0	0	819	P-2
(19) OVERHEAD LINES Storm Expense	17,222	15,601	876	359	0	67	3	1	0	0	316	P-2
(20) UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(21) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22) METERS	1,670	1,404	89	141	1	28	6	2	0	0	0	P-6
(23) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)												
(27) TOTAL CUSTOMER	64,144	57,995	3,266	1,442	2	271	18	3	0	0	1,146	
(28)												
(29) <u>RETAIL</u>												
(30)												
(31) METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32) CUSTOMER SERVICE	9,988	7,439	943	822	33	119	53	50	42	1	485	EXHIBIT 6B
(33) TOTAL RETAIL	9,988	7,439	943	822	33	119	53	50	42	1	485	
(34)												
(35) <u>SUMMARY</u>												
(36)												
(37) SUBSTATIONS	2,076	1,371	75	401	51	44	56	47	0	12	19	P-3
(38) OVERHEAD LINES	83,611	70,702	3,951	5,556	382	712	572	311	0	91	1,335	P-1
(39) UNDERGROUND LINES	813	688	38	54	4	7	6	3	0	1	13	P-1
(40) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41) METERS	11,659	8,842	1,032	963	34	147	60	52	42	1	485	P-6
(42) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43) STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(44) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)												
(46) TOTAL DISTRIBUTION	\$98,972	\$81,603	\$5,096	\$6,974	\$470	\$910	\$693	\$413	\$42	\$105	\$2,665	

EXHIBIT 6B

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

	(1) TOTAL COMPANY	(2) METER READING	(4) WIRING INSPECTION
(1) DOMESTIC	\$7,439	\$1,994	\$5,445
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	119	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	<u>485</u>	<u>0</u>	<u>485</u>
(11) TOTAL	<u>\$9,988</u>	<u>\$2,364</u>	<u>\$7,624</u>
ALLOCATION FACTOR		C-6	C-8

EXHIBIT 6C

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

	(1) -----BAD DEBT EXPENSE----- DIRECT	(2) TO BE ALLOC.	(3) TOTAL	(4) CREDIT SERVICES	(5) TOTAL
(1) DOMESTIC	\$4,172	\$0	\$4,172	\$0	\$4,172
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11) TOTAL	<u>\$4,172</u>	<u>\$795</u>	<u>\$4,966.4</u>	<u>\$0</u>	<u>\$4,966.41</u>
ALLOCATION FACTOR	DIRECT	R-1		C-7	
DOMESTIC - 84 %					

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	\$20,475	\$13,509	\$690	\$3,742	\$427	\$383	\$493	\$765	\$78	\$291	\$98	D-3A
(5) HYDRO PRODUCTION	7,076	4,669	238	1,293	147	132	170	264	27	101	34	D-3A
(6) WIND PRODUCTION	5,675	3,744	191	1,037	118	106	137	212	22	81	27	D-3A
(7) LM6000 PRODUCTION	2,995	1,976	101	547	62	56	72	112	11	43	14	D-3A
(8) GAS TURBINE PROD. - OTHER	1,229	811	41	225	26	23	30	46	5	17	6	D-3A
(9) GENERATION BATTERIES	3,660	2,415	123	669	76	69	88	137	14	52	17	D-3A
(10) RADIAL TO GENERATION TRANS.	1,353	893	46	247	28	25	33	51	5	19	6	D-3A
(11) GENERAL PROPERTY	7,567	4,992	255	1,383	158	142	182	283	29	108	36	P-7
(12)												
(13) TOTAL GENERATION FUNCTION	50,031	33,009	1,685	9,144	1,042	937	1,204	1,869	190	712	239	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV	25,714	16,965	866	4,700	536	481	619	961	97	366	123	D-3A
(21) GENERAL PROPERTY	10,516	6,938	354	1,922	219	197	253	393	40	150	50	P-8B
(22) TOTAL - EHV	36,230	23,903	1,220	6,622	755	678	872	1,353	137	516	173	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	36,230	23,903	1,220	6,622	755	678	872	1,353	137	516	173	
(25)												
(26) DISTRIBUTION FUNCTION												
(27) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28) DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29) DISTRIBUTION - Other	665	455	25	131	8	15	16	7	0	2	6	P-9
(30) DISTRIBUTION - Substations	8,861	6,060	334	1,751	105	194	217	92	0	25	83	P-9
(31) DISTRIBUTION - Poles and Fixtures	5,324	3,641	201	1,052	63	117	131	55	0	15	50	P-9
(32) DISTRIBUTION - OH Lines	6,281	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33) DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34) DISTRIBUTION - Line Transformers	27,741	18,972	1,045	5,481	329	608	680	289	0	78	259	P-9
(35) DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36) DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37) DISTRIBUTION PLANT - Streetlight	4,481	0	0	0	0	0	0	0	0	0	4,481	Direct
(38) GENERAL PROPERTY	15,049	10,292	567	2,974	179	330	369	157	0	42	140	P-9
(39)												
(40) TOTAL DISTRIBUTION FUNCTION	70,560	45,192	2,489	13,057	784	1,447	1,621	688	0	186	5,097	
(41)												
(42) TOTAL DEMAND	156,821	102,104	5,394	28,823	2,581	3,062	3,697	3,910	327	1,414	5,509	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	26,234	13,101	887	5,555	874	637	1,086	1,676	1,926	298	193	E-1A
(5) HYDRO PRODUCTION	9,067	4,528	307	1,920	302	220	375	579	666	103	67	E-1A
(6) WIND PRODUCTION	7,271	3,631	246	1,540	242	177	301	465	534	83	54	E-1A
(7) LM6000 PRODUCTION	3,837	1,916	130	812	128	93	159	245	282	44	28	E-1A
(8) GAS TURBINE PROD. - OTHER	1,575	787	53	334	52	38	65	101	116	18	12	E-1A
(9) GENERATION BATTERIES	4,690	2,342	159	993	156	114	194	300	344	53	35	E-1A
(10) RADIAL TO GENERATION TRANS.	1,733	866	59	367	58	42	72	111	127	20	13	E-1A
(11) GENERAL PROPERTY	9,695	4,842	328	2,053	323	236	401	619	712	110	71	P-10
(12)												
(13) TOTAL GENERATION FUNCTION	64,103	32,011	2,168	13,574	2,136	1,558	2,654	4,096	4,707	729	472	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV (not applicable as a separate item)												
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	E-1B
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	P-11A
(19)												
(20) Transmission - EHV and HV combined												
(21) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	E-1A
(22) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	P-11B
(23)												
(24) TOTAL TRANSMISSION FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(25)												
(26) TOTAL ENERGY	64,103	32,011	2,168	13,574	2,136	1,558	2,654	4,096	4,707	729	472	
(27)												
(28) CUSTOMER CLASSIFICATION												
(29)												
(30) DISTRIBUTION FUNCTION												
(31) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32) DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33) DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34) DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35) DISTRIBUTION - Poles and Fixtures	15,154	13,532	770	519	1	98	8	2	0	0	224	P-12
(36) DISTRIBUTION - OH Lines	5,638	5,034	286	193	0	36	3	1	0	0	83	P-12
(37) DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38) DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39) DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40) DISTRIBUTION -Meters	7,941	7,091	403	272	1	51	4	1	0	0	117	P-12
(41) GENERAL PROPERTY	10,925	9,756	555	374	1	71	6	1	0	0	162	P-12
(42)												
(43) TOTAL DISTRIBUTION FUNCTION	48,099	42,951	2,443	1,646	3	311	27	6	0	0	711	
(44)												
(45) RETAIL FUNCTION												
(46) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47) GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)												
(49) TOTAL RETAIL FUNCTION	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)												
(51) TOTAL CUSTOMER	54,349	48,533	2,760	1,860	4	352	30	7	0	0	804	
(52)												
(53) TOTAL DEPRECIATION	\$275,274	\$182,648	\$10,323	\$44,256	\$4,720	\$4,971	\$6,381	\$8,013	\$5,034	\$2,143	\$6,785	

EXHIBIT 6E

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	REVENUE TO COST RATIOS			STORM COSTS										STORM REVENUE				
	NON-FUEL COSTS	NON-FUEL REVENUE ⁽¹⁾	RATIO	DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
				DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	617,898	602,711	0.975	5,862	15,601	21,463	0	-	0	174	-	174	13,291	8,346	21,637	12,964	8,141	21,105
(2) SMALL GENERAL	35,826	37,187	1.038	322	876	1,198	0	-	0	9	-	9	741	465	1,207	769	483	1,252
(3) GENERAL	151,281	158,407	1.047	1,707	359	2,066	0	-	0	48	-	48	1,299	815	2,114	1,360	854	2,214
(4) GENERAL LARGE	17,423	18,224	1.046	152	0	153	0	-	0	6	-	6	97	61	158	102	64	166
(5) SMALL INDUSTRIAL	16,981	17,770	1.046	188	67	256	0	-	0	5	-	5	160	100	260	167	105	273
(6) MEDIUM INDUSTRIAL	22,246	23,256	1.045	224	3	227	0	-	0	6	-	6	144	90	234	150	94	244
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,237	20,137	1.047				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,614	6.183	124	1	124							76	48	124	471	296	767
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,136	8,548	1.051	36	0	36	0	-	0	4	-	4	25	15	40	26	16	42
(12) UNMETERED	<u>15,828</u>	<u>15,860</u>	<u>1.002</u>	<u>80</u>	<u>316</u>	<u>396</u>	0	-	0	1	-	1	244	153	397	244	153	398
(13) SUB-TOTAL	904,857	902,098	0.997	8,696	17,222	25,918	0	-	0	263	-	263	16,082	10,099	26,181	16,260	10,211	26,471
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	25,919	<u>NA</u>	<u>NA</u>	0	<u>NA</u>	<u>NA</u>	265	16,084	10,100	26,184	16,262	10,211.7	26,473

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs					Unit Cost			
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand (\$/kW of Class monthly NCP)	Energy (cent/kWh)	Customer (\$/month)
<u>Generation</u>												
(1)	Usage (Energy)	\$785,110	\$371,134.9	\$38,576	\$56,311	\$27,553	\$122,440	\$493,575	5,213,777	---	9.467	---
(2)	Reliability (Demand)	641,558	\$108,504.0	43,502	61,567	22,515	127,584	236,088	11,807,265	\$19.995	---	---
(3)	<u>Total Generation</u>	\$1,426,668	\$479,639	\$82,078	\$117,878	\$50,068	\$250,024	\$729,663		\$19.995	9.467	\$0.000
(4)	MWh Sales		5,213,777	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(5)	MWh Energy Requirement		5,644,779									
(6)	kW 3 CP		6,624,104									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.199	1.574	2.261	0.960	4.795	13.995				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	5,213,777	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	5,213,777		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	11,807,265	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	637,300	0	24,323	44,575	22,366	91,263	91,263	11,807,265	\$7.729	---	---
(13)	<u>Total Transmission</u>	\$637,300	\$0	\$24,323	\$44,575	\$22,366	\$91,263	\$91,263		\$7.729	-	\$0.000
(14)	Delivery -- Dist. (Demand)	700,155	0	\$12,250	67,813	24,571	104,635	104,635	11,807,265	\$8.862	---	---
(15)	Delivery -- Dist. (Customer)	725,997	0	\$47,925	66,398	25,478	139,802	139,802	5,867,114	---	---	\$23.828
(16)	<u>Total Distribution</u>	1,426,152	0	60,175	134,212	50,050	244,437	244,437		\$8.862	-	\$23.828
(17)	<u>Total Transmission/Distribution</u>	\$2,063,453	\$0	\$84,498	\$178,786	\$72,415	\$335,700	\$335,700		\$16.591	-	\$23.828
(18)	kW.h Sold		---	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(19)	Unit Cost (cents/kW.h)		0.000	1.621	3.429	1.389	6.439	6.439				
<u>Retail</u>												
(20)	Customer -- Field		0	\$4,139			\$4,139	\$4,139	5,867,114	0.000	0.000	\$0.705
(21)	Customer -- Head Office	159,492	0	1,634	9,704	5,707	17,045	17,045	5,867,114	0.000	0.000	\$2.905
(22)	<u>Total Customer</u>	159,492	0	5,773	9,704	5,707	21,184	21,184	5,867,114	\$0.000	-	\$3.610
(23)	Marketing		0	10,991			10,991	10,991	5,867,114	0.000	0.000	\$1.873
(24)	<u>Total Retail</u>	\$159,492	\$0	\$16,764	\$9,704	\$5,707	\$32,174	32,174	5,867,114	0	-	\$5.483
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost (\$/month)		---	\$2.857			\$2.857	\$2.857				
(27)	TOTAL	\$3,649,613	\$479,638.900	\$183,340	\$306,368	\$128,190	\$617,898	\$1,097,537		\$36.586	9.467	\$29.311
(28)	Unit Cost (cents/kW.h)		9.199	3.516	5.876	2.459	11.851	21.051				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : SMALL GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
				Operating	Capital	Return	Total			Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$53,174	\$25,286	\$2,645	\$3,814	\$1,866	\$8,325	\$33,611	353,434	---	9.510	---
(2)	Reliability (Demand)	32,752	\$5,539	2,251	3,143	1,149	6,544	12,083	748,952	\$16.133	---	---
(3)	Total Generation	\$85,926	\$30,825	\$4,896	\$6,957	\$3,015	\$14,869	\$45,694		\$16.133	9.510	\$0.000
(4)	MWh Sales		353,434	353,434	353,434	353,434	353,434	353,434				
(5)	MWh Energy Requirement		382,310									
(6)	kW 3 CP		222,264									
(7)	kW 12 NCP		748,952									
(8)	Unit Cost (cents/kW.h)		8.722	1.385	1.968	0.853	4.207	12.929				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	353,434	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	353,434		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	748,952	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	32,534	0	1,249	2,276	1,142	4,666	4,666	748,952	\$6.230	---	---
(13)	Total Transmission	\$32,534	\$0	\$1,249	\$2,276	\$1,142	\$4,666	\$4,666		\$6.230	-	\$0.000
(14)	Delivery -- Dist. (Demand)	38,557	0	676	3,735	1,353	5,763	5,763	748,952	\$7.695	---	---
(15)	Delivery -- Dist. (Customer)	41,267	0	2,711	3,776	1,448	7,936	7,936	329,312	---	---	\$24.098
(16)	Total Distribution	79,823	0	3,387	7,511	2,801	13,699	13,699		\$7.695	-	\$24.098
(17)	Total Transmission/Distribution	\$112,358	\$0	\$4,636	\$9,786	\$3,943	\$18,365	\$18,365		\$13.925	-	\$24.098
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.312	2.769	1.116	5.196	5.196				
<u>Retail</u>												
(20)	Customer -- Field		0	\$808			\$808	\$808	329,312	0.000	0.000	\$2.453
(21)	Customer -- Head Office	10,725	0	200	540	306	1,046	1,046	329,312	0.000	0.000	\$3.175
(22)	Total Customer	10,725	0	1,008	540	306	1,853	1,853	329,312	\$0.000	-	\$5.628
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	\$2.246
(24)	Total Retail	\$10,725	\$0	\$1,748	\$540	\$306	\$2,593	2,593	329,312	0	-	\$7.874
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost (\$/month)		---	\$5.308			\$5.308	\$5.308				
(27)	TOTAL	\$209,008	\$30,825	\$11,280	\$17,282	\$7,264	\$35,826	\$66,652		\$30.058	9.510	\$31.972
(28)	Unit Cost (cents/kW.h)		8.722	3.191	4.890	2.055	10.137	18.858				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
		Operating		Capital	Return	Total	Demand			Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$332,904	\$158,757	\$16,490	\$23,877	\$11,683	\$52,051	\$210,808	2,219,406	---	9.498	---
(2)	Reliability (Demand)	177,727	\$30,058	12,205	17,056	6,237	35,498	65,556	4,096,798	\$16.002	---	---
(3)	<u>Total Generation</u>	\$510,631	\$188,815	\$28,695	\$40,933	\$17,920	\$87,548	\$276,364		\$16.002	9.498	\$0.000
(4)	MWh Sales		2,219,406	2,219,406	2,219,406	2,219,406	2,219,406	2,219,406				
(5)	MWh Energy Requirement		2,393,511									
(6)	kW 3 CP		1,206,116									
(7)	kW 12 NCP		4,096,798									
(8)	Unit Cost (cents/kW.h)		8.507	1.293	1.844	0.807	3.945	12.452				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	2,219,406	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	2,219,406		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	4,096,798	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	176,547	0	6,772	12,348	6,196	25,316	25,316	4,096,798	\$6.180	---	---
(13)	<u>Total Transmission</u>	\$176,547	\$0	\$6,772	\$12,348	\$6,196	\$25,316	\$25,316		\$6.180	-	\$0.000
(14)	Delivery -- Dist. (Demand)	202,305	0	3,594	19,593	7,100	30,286	30,286	4,096,798	\$7.393	---	---
(15)	Delivery -- Dist. (Customer)	27,191	0	1,295	2,530	954	4,780	4,780	134,880	---	---	\$35.438
(16)	<u>Total Distribution</u>	229,496	0	4,889	22,123	8,054	35,066	35,066		\$7.393	-	\$35.438
(17)	<u>Total Transmission/Distribution</u>	\$406,044	\$0	\$11,662	\$34,471	\$14,250	\$60,383	\$60,383		\$13.573	-	\$35.438
(18)	kW.h Sold		---	2,219,406	2,219,406	2,219,406	2,219,406	2,219,406				
(19)	Unit Cost (cents/kW.h)		0.000	0.525	1.553	0.642	2.721	2.721				
<u>Retail</u>												
(20)	Customer -- Field		0	\$777			\$777	\$777	134,880	0.000	0.000	\$5.762
(21)	Customer -- Head Office	21,123	0	317	689	703	1,709	1,709	134,880	0.000	0.000	\$12.673
(22)	<u>Total Customer</u>	21,123	0	1,094	689	703	2,486	2,486	134,880	\$0.000	-	\$18.435
(23)	Marketing		0	863			863	863	134,880	0.000	0.000	\$6.399
(24)	<u>Total Retail</u>	\$21,123	\$0	\$1,957	\$689	\$703	\$3,350	3,350	134,880	0	-	\$24.834
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost (\$/month)		---	\$14.509			\$14.509	\$14.509				
(27)	<u>TOTAL</u>	\$937,798	\$188,815	\$42,314	\$76,094	\$32,873	\$151,281	\$340,096		\$29.575	9.498	\$60.272
(28)	<u>Unit Cost (cents/kW.h)</u>		8.507	1.907	3.429	1.481	6.816	15.324				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
			Operating	Capital	Return	Total	Demand			Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$52,378	\$25,149	\$2,546	\$3,757	\$1,838	\$8,141	\$33,290	358,568	---	9.284	---
(2)	Reliability (Demand)	20,259	\$3,426	1,365	1,944	711	4,020	7,446	638,846	\$11.655	---	---
(3)	Total Generation	\$72,637	\$28,575	\$3,911	\$5,701	\$2,549	\$12,161	\$40,736		\$11.655	9.284	\$0.000
(4)	MWh Sales		358,568	358,568	358,568	358,568	358,568	358,568				
(5)	MWh Energy Requirement		376,587									
(6)	kW 3 CP		137,482									
(7)	kW 12 NCP		638,846									
(8)	Unit Cost (cents/kW.h)		7.969	1.091	1.590	0.711	3.392	11.361				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	358,568	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	358,568		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	638,846	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	20,124	0	766	1,408	706	2,880	2,880	638,846	\$4.508	---	---
(13)	Total Transmission	\$20,124	\$0	\$766	\$1,408	\$706	\$2,880	\$2,880		\$4.508	-	\$0.000
(14)	Delivery -- Dist. (Demand)	12,220	0	353	1,178	429	1,960	1,960	638,846	\$3.068	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	\$37.079
(16)	Total Distribution	12,275	0	355	1,183	431	1,969	1,969		\$3.068	-	\$37.079
(17)	Total Transmission/Distribution	\$32,399	\$0	\$1,121	\$2,591	\$1,137	\$4,848	\$4,848		\$7.576	-	\$37.079
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.313	0.722	0.317	1.352	1.352				
<u>Retail</u>												
(20)	Customer -- Field		0	\$28			\$28	\$28	240	0.000	0.000	\$118.156
(21)	Customer -- Head Office	2,247	0	192	53	80	325	325	240	0.000	0.000	\$1,355.782
(22)	Total Customer	2,247	0	220	53	80	354	354	240	\$0.000	-	\$1,473.938
(23)	Marketing		0	60			60	60	240	0.000	0.000	\$250.624
(24)	Total Retail	\$2,247	\$0	\$280	\$53	\$80	\$414	414	240	0	-	\$1,724.562
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost (\$/month)		---	\$1,168.720			\$1,168.720	\$1,168.720				
(27)	TOTAL	\$107,283	\$28,575	\$5,312	\$8,345	\$3,766	\$17,423	\$45,999		\$19.231	9.284	\$1,761.641
(28)	Unit Cost (cents/kW.h)		7.969	1.481	2.327	1.050	4.859	12.828				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : SMALL INDUSTRIAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
				Operating	Capital	Return	Total			Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$38,200	\$18,254	\$1,891	\$2,740	\$1,341	\$5,972	\$24,226	255,142	---	9.495	---
(2)	Reliability (Demand)	18,206	\$3,079	1,253	1,747	639	3,639	6,718	488,281	\$13.758	---	---
(3)	Total Generation	\$56,406	\$21,333	\$3,144	\$4,487	\$1,980	\$9,610	\$30,943		\$13.758	9.495	\$0.000
(4)	MWh Sales		255,142	255,142	255,142	255,142	255,142	255,142				
(5)	MWh Energy Requirement		274,652									
(6)	kW 3 CP		123,550									
(7)	kW 12 NCP		488,281									
(8)	Unit Cost (cents/kW.h)		8.361	1.232	1.759	0.776	3.767	12.128				
<u>Transmission/Distribution</u>									255,142 255,142 488,281 488,281 488,281 25,219 <			

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	COSTS (Source Exh 6)							Unit Cost		
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Demand	Energy	Customer
				Operating	Capital	Return	Total					
<u>Generation</u>												
(1)	Usage (Energy)	\$65,083	\$31,140	\$3,165	\$4,668	\$2,284	\$10,117	\$41,257	438,585	---	9.407	---
(2)	Reliability (Demand)	23,402	\$3,958	1,576	2,246	821	4,643	8,601	694,524	\$12.385	---	---
(3)	<u>Total Generation</u>	\$88,485	\$35,098	\$4,741	\$6,914	\$3,105	\$14,760	\$49,858		\$12.385	9.407	\$0.000
(4)	MWh Sales		438,585	438,585	438,585	438,585	438,585	438,585				
(5)	MWh Energy Requirement		467,931									
(6)	kW 3 CP		158,818									
(7)	kW 12 NCP		694,524									
(8)	Unit Cost (cents/kW.h)		8.003	1.081	1.576	0.708	3.365	11.368				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	438,585	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	438,585		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	694,524	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	23,247	0	885	1,626	816	3,327	3,327	694,524	\$4.790	---	---
(13)	<u>Total Transmission</u>	\$23,247	\$0	\$885	\$1,626	\$816	\$3,327	\$3,327		\$4.790	-	\$0.000
(14)	Delivery -- Dist. (Demand)	25,128	0	476	2,432	882	3,790	3,790	694,524	\$5.457	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	\$34.304
(16)	<u>Total Distribution</u>	25,568	0	492	2,473	897	3,862	3,862		\$5.457	-	\$34.304
(17)	<u>Total Transmission/Distribution</u>	\$48,815	\$0	\$1,376	\$4,099	\$1,713	\$7,189	\$7,189		\$10.247	-	\$34.304
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.314	0.935	0.391	1.639	1.639				
<u>Retail</u>												
(20)	Customer -- Field		0	\$53			\$53	\$53	2,105	0.000	0.000	\$25.122
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	\$73.885
(22)	<u>Total Customer</u>	4,150	0	-40	101	148	208	208	2,105	\$0.000	-	\$99.007
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	\$41.945
(24)	<u>Total Retail</u>	\$4,150	\$0	\$49	\$101	\$148	\$297	297	2,105	0	-	\$140.952
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost (\$/month)		---	\$23.060			\$23.060	\$23.060				
(27)	<u>TOTAL</u>	\$141,451	\$35,098	\$6,166	\$11,114	\$4,966	\$22,246	\$57,344		\$22.632	9.407	\$175.256
(28)	<u>Unit Cost (cents/kW.h)</u>		8.003	1.406	2.534	1.132	5.072	13.075				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
			Operating	Capital	Return	Total	Demand			Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$100,447	\$48,148	\$4,884	\$7,204	\$3,525	\$15,613	\$63,761	697,603	---	9.140	---
(2)	Reliability (Demand)	36,327	\$6,144	2,447	-7,679	1,275	-3,957	2,186	1,151,424	\$1.899	---	---
(3)	<u>Total Generation</u>	\$136,774	\$54,292	\$7,330	-\$475	\$4,800	\$11,656	\$65,947		\$1.899	9.140	\$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.783	1.051	-0.068	0.688	1.671	9.453				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	36,086	0	1,374	2,524	1,266	5,164	5,164	1,151,424	\$4.485	---	---
(13)	<u>Total Transmission</u>	\$36,086	\$0	\$1,374	\$2,524	\$1,266	\$5,164	\$5,164		\$4.485	-	\$0.000
(14)	Delivery -- Dist. (Demand)	10,712	0	292	1,033	376	1,701	1,701	1,151,424	\$1.478	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	\$35.519
(16)	<u>Total Distribution</u>	10,808	0	295	1,042	379	1,717	1,716.76		\$1.478	-	\$35.519
(17)	<u>Total Transmission/Distribution</u>	\$46,894	\$0	\$1,669	\$3,566	\$1,646	\$6,881	\$6,881		\$5.963	-	\$35.519
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.239	0.511	0.236	0.986	0.986				
<u>Retail</u>												
(20)	Customer -- Field		0	\$50			\$50	\$50	434	0.000	0.000	\$115.713
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	\$1,287.076
(22)	<u>Total Customer</u>	4,119	0	364	97	147	609	609	434	\$0.000	-	\$1,402.789
(23)	Marketing		0	92			92	92	434	0.000	0.000	\$211.529
(24)	<u>Total Retail</u>	\$4,119	\$0	\$456	\$97	\$147	\$701	701	434	0	-	\$1,614.318
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost (\$/month)		---	\$1,050.886			\$1,050.886	\$1,050.886				
(27)	<u>TOTAL</u>	\$187,787	\$54,292	\$9,455	\$3,189	\$6,593	\$19,237	\$73,529		\$7.862	9.140	\$1,649.837
(28)	<u>Unit Cost (cents/kW.h)</u>		7.783	1.355	0.457	0.945	2.758	10.540				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : ELI 2P-RTP

		RATE BASE	COSTS (Source Exh 6)							Unit Cost			
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Demand	Energy	Customer	
				Operating	Capital	Return	Total						
<u>Generation</u>													
(1)	Usage (Energy)	\$115,441	\$55,394	\$5,612	\$8,280	\$4,051	\$17,943	\$73,337	810,547	---	9.048	---	
(2)	Reliability (Demand)	3,686	\$623	\$248	354	129	731	1,355	2,205,388	\$0.614	---	---	
(3)	Total Generation	\$119,127	\$56,017	\$5,861	\$8,634	\$4,181	\$18,675	\$74,692		\$0.614	9.048	\$0.000	
(4)	MWh Sales		810,547	810,547	810,547	810,547	810,547	810,547					
(5)	MWh Energy Requirement		829,996										
(6)	kW 3 CP		25,013										
(7)	kW 12 NCP		2,205,388										
(8)	Unit Cost (cents/kW.h)		6.911	0.723	1.065	0.516	2.304	9.215					
<u>Transmission/Distribution</u>													
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	810,547	---	0.000	---	
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	810,547		0.000		
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	\$0.000	---	---	
(12)	Delivery--Trans.(Dmd) - EHV	3,661	0	139	256	128	524	524	2,205,388	\$0.238	---	---	
(13)	Total Transmission	\$3,661	\$0	\$139	\$256	\$128	\$524	\$524	2,205,388	\$0.238	-	\$0.000	
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0			\$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0		12	---	---	\$25.305
(16)	Total Distribution	2	0	0	0	0	0	0			\$0.000	-	\$25.305
(17)	Total Transmission/Distribution	\$3,663	\$0	\$139	\$256	\$129	\$524	\$524		\$0.238	-	\$25.305	
(18)	kW.h Sold		0	810,547	810,547	810,547	810,547	810,547					
(19)	Unit Cost (cents/kW.h)		NA	0.017	0.032	0.016	0.065	0.065					
<u>Retail</u>													
(20)	Customer -- Field		0	\$42			\$42	\$42	12	0.000	0.000	\$3,529.591	
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12	0.000	0.000	-\$562.829	
(22)	Total Customer	0	0	36	0	0	36	36	12	\$0.000	-	\$2,966.762	
(23)	Marketing		0	80			80	80	12	0.000	0.000	\$6,658.047	
(24)	Total Retail	\$0	\$0	\$115	\$0	\$0	\$115	115	12	0	-	\$0.000	
(25)	Total Customers x 12 months		---	12			12	12					
(26)	Unit Cost (\$/month)		---	\$9,623.333			\$9,623.333	\$9,623.333					
(27)	TOTAL	\$122,790	\$56,017	\$6,115	\$8,890	\$4,309	\$19,314	\$75,332		\$0.852	9.048	\$25.305	
(28)	Unit Cost (cents/kW.h)		6.911	0.754	1.097	0.532	2.383	9.294					

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : MUNICIPAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
				Operating	Capital	Return	Total			Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$17,879	\$8,432	\$870	\$1,282	\$627	\$2,780	\$11,212	124,528	---	9.004	---
(2)	Reliability (Demand)	13,841	\$2,341	932	1,328	486	2,746	5,087	288,787	\$17.616	---	---
(3)	<u>Total Generation</u>	\$31,721	\$10,773	\$1,802	\$2,611	\$1,113	\$5,526	\$16,299		\$17.616	9.004	\$0.000
(4)	MWh Sales		124,528	124,528	124,528	124,528	124,528	124,528				
(5)	MWh Energy Requirement		128,550									
(6)	kW 3 CP		93,931									
(7)	kW 12 NCP		288,787									
(8)	Unit Cost (cents/kW.h)		8.651	1.447	2.096	0.894	4.438	13.089				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,749	0	523	962	483	1,968	1,968	288,787	\$6.813	---	---
(13)	<u>Total Transmission</u>	\$13,749	\$0	\$523	\$962	\$483	\$1,968	\$1,968		\$6.813	-	\$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	\$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	\$38.145
(16)	<u>Total Distribution</u>	2,908	0	84	280	102	466	466		\$1.613	-	\$38.145
(17)	<u>Total Transmission/Distribution</u>	\$16,657	\$0	\$607	\$1,242	\$585	\$2,434	\$2,434		\$8.426	-	\$38.145
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.488	0.997	0.469	1.955	1.955				
<u>Retail</u>												
(20)	Customer -- Field		0	\$1			\$1	\$1	12	0.000	0.000	\$102.495
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	\$13,960.580
(22)	<u>Total Customer</u>	773	0	123	18	28	169	169	12	\$0.000	-	\$14,063.075
(23)	Marketing		0	7			7	7	12	0.000	0.000	\$567.411
(24)	<u>Total Retail</u>	\$773	\$0	\$130	\$18	\$28	\$176	176	12	0	-	\$14,630.486
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost (\$/month)		---	\$10,814.103			\$10,814.103	\$10,814.103				
(27)	<u>TOTAL</u>	\$49,151	\$10,773	\$2,540	\$3,871	\$1,725	\$8,136	\$18,909		\$26.042	9.004	\$14,668.631
(28)	<u>Unit Cost (cents/kW.h)</u>		8.651	2.039	3.108	1.386	6.533	15.184				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	COSTS (Source Exh 6)									
		Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost			
			Operating	Capital	Return	Total			Demand	Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$11,582	\$5,538	\$563	\$831	\$406	\$1,800	\$7,338	77,000	---	9.530	---
(2)	Reliability (Demand)	4,645	\$786	313	446	163	922	1,707	206,936	\$8.249	---	---
(3)	Total Generation	\$16,227	\$6,323	\$876	\$1,276	\$569	\$2,722	\$9,045		\$8.249	9.530	\$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,275									
(6)	kW 3 CP		31,520									
(7)	kW 12 NCP		206,936									
(8)	Unit Cost (cents/kW.h)		8.212	1.138	1.658	0.740	3.535	11.747				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	77,000	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	77,000		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	206,936	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	4,614	0	176	323	162	660	660	206,936	\$3.191	---	---
(13)	Total Transmission	\$4,614	\$0	\$176	\$323	\$162	\$660	\$660		\$3.191	-	\$0.000
(14)	Delivery -- Dist. (Demand)	45,155	0	963	6,552	1,585	9,099	9,099	206,936	\$43.972	---	---
(15)	Delivery -- Dist. (Customer)	12,171	0	941	1,103	427	2,471	2,471	118,832	---	---	\$20.791
(16)	Total Distribution	57,326	0	1,903	7,655	2,012	11,570	11,570		\$43.972	-	\$20.791
(17)	Total Transmission/Distribution	\$61,939	\$0	\$2,079	\$7,978	\$2,174	\$12,230	\$12,230		\$47.163	-	\$20.791
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.700	10.361	2.823	15.883	15.883				
<u>Retail</u>												
(20)	Customer -- Field		0	\$481			\$481	\$481	118,832	0.000	0.000	\$4.045
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-\$0.491
(22)	Total Customer	1,504	0	235	134	54	422	422	118,832	\$0.000	-	\$3.554
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	\$3.817
(24)	Total Retail	\$1,504	\$0	\$688	\$134	\$54	\$876	876	118,832	0	-	\$7.371
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost (\$/month)		---	\$5.791			\$5.791	\$5.791				
(27)	TOTAL	\$79,670	\$6,323	\$3,643	\$9,388	\$2,797	\$15,828	\$22,151		\$55.412	9.530	\$28.162
(28)	Unit Cost (cents/kW.h)		8.212	4.731	12.192	3.632	20.556	28.768				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	COSTS (Source Exh 6)									
		Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost			
			Operating	Capital	Return	Total			Demand	Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$1,572,199	\$747,232.643	\$77,243	\$112,764	\$55,175	\$245,182	\$992,415	10,548,590	---	9.408	---
(2)	Reliability (Demand)	972,400	\$164,458.078	66,092	82,151	34,126	182,369	346,827	22,327,201	\$15.534	---	---
(3)	Total Generation	\$2,544,600	\$911,690.721	\$143,335	\$194,916	\$89,301	\$427,551	\$1,339,242		\$15.534	9.408	\$0.000
(4)	MWh Sales		10,548,590	10,548,590	10,548,590	10,548,590	10,548,590	10,548,590				
(5)	MWh Energy Requirement		11,303,785									
(6)	kW 3 CP		8,869,322									
(7)	kW 12 NCP		22,327,201									
(8)	Unit Cost (cents/kW.h)		8.643	1.359	1.848	0.847	4.053	12.696				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	10,548,590	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,548,590		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,327,201	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	965,947	0	36,901	67,561	33,899	138,362	138,362	22,327,201	\$6.197	---	---
(13)	Total Transmission	\$965,947	\$0	\$36,901	\$67,561	\$33,899	\$138,362	\$138,362		\$6.197	-	\$0.000
(14)	Delivery -- Dist. (Demand)	1,059,559	0	19,083	104,788	37,184	161,056	161,056	22,327,201	\$7.213	---	---
(15)	Delivery -- Dist. (Customer)	812,361	0	53,130	74,341	28,509	155,980	155,980	6,478,160	---	---	\$24.078
(16)	Total Distribution	1,871,919	0	72,213	179,129	65,694	317,036	317,036		\$7.213	-	\$24.078
(17)	Total Transmission/Distribution	\$2,837,867	\$0	\$109,114	\$246,691	\$99,593	\$455,398	\$455,398		\$13.410	-	\$24.078
(18)	kW.h Sold		---	10,548,590	10,548,590	10,548,590	10,548,590	10,548,590				
(19)	Unit Cost (cents/kW.h)		---	1.034	2.339	0.944	4.317	4.317				
<u>Retail</u>												
(20)	Customer -- Field		0	\$6,494	0	0	\$6,494	\$6,494	6,478,160	0.000	0.000	\$1.002
(21)	Customer -- Head Office	206,870	0	2,540	11,437	7,260	21,237	21,237	6,478,160	0.000	0.000	\$3.278
(22)	Total Customer	206,870	0	9,035	11,437	7,260	27,731	27,731	6,478,160	\$0.000	-	\$4.280
(23)	Marketing		0	13,491	0	0	13,491	13,491	6,478,160	0.000	0.000	\$2.082
(24)	Total Retail	\$206,870	\$0	\$22,525	\$11,437	\$7,260	\$41,222	41,222	6,478,160	0	-	\$6.362
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost (\$/month)		---	\$3.477			\$3.477	\$3.477				
(27)	TOTAL	\$5,589,337	\$911,690.721	\$274,974	\$453,043	\$196,154	\$924,171	\$1,835,861.761		\$28.944	9.408	\$30.440
(28)	Unit Cost (cents/kW.h)		8.643	2.607	4.295	1.860	8.761	17.404				

EXHIBIT 7

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

(1)

REVENUE

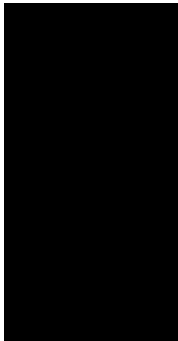
(1) ELECTRIC REVENUE	
(2) FULLY ALLOCATED RATE CLASSES (ATL)	
(3) DOMESTIC	\$1,066,572
(4) SMALL GENERAL	68,978
(5) GENERAL	355,117
(6) LARGE GENERAL	48,026
(7) SMALL INDUSTRIAL	40,005
(8) MEDIUM INDUSTRIAL	59,871
(9) LARGE INDUSTRIAL	76,767
(10) ELI 2P-RTP	78,629
(11) MUNICIPAL	19,746
(12) UNMETERED	<u>22,150</u>
(13) SUB-TOTAL	1,835,861.8
(14) FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)	
(15) SHORE POWER	
(16) GEN.REPL./LOAD FOLL	
(17) ELIADC	
(18) BUTU	
(19) SPILL	
(20) REAL TIME PRICING	
(21) OATT	
(22) EBS	
(23) RTT	
(24) SGR	
(25) TOTAL	37,799
(26) EXPORT SALES	<u>0.0</u>
(27) TOTAL ELECTRIC REVENUE	1,873,661 1,873,661
(28) NON-ELECTRIC REVENUE	
(29) LATE PAYMENT CHARGES	5,743
(30) CONNECTION CHARGES AND METER REMOVAL	3,494
(31) NSF	159
(32) RETAIL SALES	1,491
(33) WIRING INSPECTIONS	7,253
(34) POLE SERVICES	16,364
(35) STEAM AND ASH SALES	5,018
(36) AMI OPT OUT CHARGE	831
(37) OTHER REVENUE	<u>4,496</u>
(38) TOTAL	44,848.6
(39) TOTAL REVENUE	1,918,510
(40) TOTAL OPERATING EXPENSES	<u>\$1,717,212</u>
(41) RETAINED EARNINGS	\$201,297

EXHIBIT 8A
PAGE 1 OF 2

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2)	% RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3)	N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4)	% RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5)	N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6)	% RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7)	3 CP DEMAND	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(8)	% RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-3A
(9)	3 CP DEMAND - LESS ELIIR - 2 and EHV	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(10)	% RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-3B
(11)	3 CP DMD. - LESS INT. & ELIIR	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(12)	% RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-4
(13)	MW.h GEN. & PURCH.	11,303,785	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	829,996	128,550	83,275	
(14)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1A
(15)	MW.h GEN. & PURCH. Less EHV	11,303,785	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	829,996	128,550	83,275	
(16)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1B
(17)	AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18)	% RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.00%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

EXHIBIT 8B
PAGE 1 OF 3

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD. (2) % RESPONSIBILITY	\$209,262 100.00%	\$141,071 67.41%	\$7,748 3.70%	\$41,081 19.63%	\$3,667 1.75%	\$4,535 2.17%	\$5,393 2.58%	\$2,973 1.42%	\$0 0.00%	\$872 0.42%	\$1,923 0.92%	P-1
(3) POLE&WIRE INV.-CUST. (4) % RESPONSIBILITY	\$425,331 100.00%	\$385,285 90.58%	\$21,625 5.08%	\$8,857 2.08%	\$9 0.00%	\$1,656 0.39%	\$80 0.02%	\$13 0.00%	\$0 0.00%	\$0 0.00%	\$7,804 1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD. (6) % RESPONSIBILITY	\$393,210 100.00%	\$262,605 66.78%	\$14,368 3.65%	\$76,610 19.48%	\$8,153 2.07%	\$8,439 2.15%	\$10,363 2.64%	\$7,154 1.82%	\$0 0.00%	\$1,938 0.49%	\$3,579 0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST. (8) % RESPONSIBILITY	\$425,331 100.00%	\$385,285 90.58%	\$21,625 5.08%	\$8,857 2.08%	\$9 0.00%	\$1,656 0.39%	\$80 0.02%	\$13 0.00%	\$0 0.00%	\$0 0.00%	\$7,804 1.83%	P-4
(9) SUBST. INVEST.-DMD. (10) % RESPONSIBILITY	\$183,948 100.00%	\$121,533 66.07%	\$6,620 3.60%	\$35,530 19.32%	\$4,486 2.44%	\$3,903 2.12%	\$4,971 2.70%	\$4,181 2.27%	\$0 0.00%	\$1,067 0.58%	\$1,657 0.90%	P-5
(11) METER INVEST.-CUST (12) % RESPONSIBILITY	\$70,426 100.00%	\$59,182 84.03%	\$3,758 5.34%	\$5,958 8.46%	\$34 0.05%	\$1,161 1.65%	\$265 0.38%	\$64 0.09%	\$2 0.00%	\$2 0.00%	\$0 0.00%	P-6
(13) DEMAND - GEN. PLANT (14) % RESPONSIBILITY	\$820,758 100.00%	\$541,509 65.98%	\$27,644 3.37%	\$150,011 18.28%	\$17,099 2.08%	\$15,367 1.87%	\$19,753 2.41%	\$30,662 3.74%	\$3,111 0.38%	\$11,683 1.42%	\$3,920 0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV (16) % RESPONSIBILITY	\$0 100.00%	\$0 66.23%	\$0 3.38%	\$0 18.35%	\$0 2.09%	\$0 1.88%	\$0 2.42%	\$0 3.75%	\$0 0.00%	\$0 1.43%	\$0 0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV (18) % RESPONSIBILITY	\$831,618 100.00%	\$548,674 65.98%	\$28,010 3.37%	\$151,996 18.28%	\$17,326 2.08%	\$15,570 1.87%	\$20,014 2.41%	\$31,067 3.74%	\$3,152 0.38%	\$11,837 1.42%	\$3,972 0.48%	P-8B
(19) DEMAND - DIST. PLANT (20) % RESPONSIBILITY	\$862,966 100.00%	\$590,189 68.39%	\$32,502 3.77%	\$170,515 19.76%	\$10,236 1.19%	\$18,898 2.19%	\$21,164 2.45%	\$8,982 1.04%	\$0 0.00%	\$2,434 0.28%	\$8,045 0.93%	P-9
(21) DEMAND - DIST. PLANT (22) % RESPONSIBILITY	\$35,211 100.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$35,211 100.00%	P-9A
(23) ENERGY - GEN. PLANT (24) % RESPONSIBILITY	\$1,051,605 100.00%	\$525,141 49.94%	\$35,567 3.38%	\$222,671 21.17%	\$35,034 3.33%	\$25,551 2.43%	\$43,532 4.14%	\$67,187 6.39%	\$77,216 7.34%	\$11,959 1.14%	\$7,747 0.74%	P-10
(25) ENERGY - TRANS. PLT. - HV (26) % RESPONSIBILITY	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	P-11A
(27) ENERGY - TRANS. PLT. - EHV (28) % RESPONSIBILITY	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	P-11B
(29) CUSTOMER - DIST. PLANT (30) % RESPONSIBILITY	\$652,012 100.00%	\$582,229 89.30%	\$33,116 5.08%	\$22,314 3.42%	\$45 0.01%	\$4,219 0.65%	\$364 0.06%	\$80 0.01%	\$2 0.00%	\$2 0.00%	\$9,640 1.48%	P-12
(31) CUSTOMER - RETAIL PLANT (32) % RESPONSIBILITY	\$652,012 100.00%	\$582,229 89.30%	\$33,116 5.08%	\$22,314 3.42%	\$45 0.01%	\$4,219 0.65%	\$364 0.06%	\$80 0.01%	\$2 0.00%	\$2 0.00%	\$9,640 1.48%	P-13
(33) TOT.RATE BASE-DMD. (GEN.) (34) % RESPONSIBILITY	\$972,400 100.00%	\$641,558 65.98%	\$32,752 3.37%	\$177,727 18.28%	\$20,259 2.08%	\$18,206 1.87%	\$23,402 2.41%	\$36,327 3.74%	\$3,686 0.38%	\$13,841 1.42%	\$4,645 0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV) (36) % RESPONSIBILITY	\$0 100.00%	\$0 66.01%	\$0 3.37%	\$0 18.29%	\$0 2.08%	\$0 1.87%	\$0 2.41%	\$0 3.74%	\$0 0.33%	\$0 1.42%	\$0 0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV) (38) % RESPONSIBILITY	\$965,947 100.00%	\$637,300 65.98%	\$32,534 3.37%	\$176,547 18.28%	\$20,124 2.08%	\$18,085 1.87%	\$23,247 2.41%	\$36,086 3.74%	\$3,661 0.38%	\$13,749 1.42%	\$4,614 0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight (40) % RESPONSIBILITY	\$1,024,348 100.00%	\$700,155 68.35%	\$38,557 3.76%	\$202,305 19.75%	\$12,220 1.19%	\$22,421 2.19%	\$25,128 2.45%	\$10,712 1.05%	\$0 0.00%	\$2,905 0.28%	\$9,944 0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight (42) % RESPONSIBILITY	\$35,211 100.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$35,211 100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.) (44) % RESPONSIBILITY	\$1,572,199 100.00%	\$785,110 49.94%	\$53,174 3.38%	\$332,904 21.17%	\$52,378 3.33%	\$38,200 2.43%	\$65,083 4.14%	\$100,447 6.39%	\$115,441 7.34%	\$17,879 1.14%	\$11,582 0.74%	P-17

REDACTED ELID Tariff Synapse IR-30 Attachment 1 Page 66 of 96

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
 FOR THE YEAR ENDING DECEMBER 31, 2026

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		TOTAL COMPANY	SMALL DOMESTIC	SMALL GENERAL	GENERAL	GENERAL LARGE	SMALL INDUSTRIAL	MEDIUM INDUSTRIAL	LARGE INDUSTRIAL	ELI 2P-RTP	MUNICIPAL	UNMETERED	ALLOCATION FACTOR
(1)	TOT.RATE BASE-ENG. (HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(2)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3)	TOT.RATE BASE-ENG. (EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(4)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5)	TOT. RATE BASE-CUST. (DIST.)	\$812,361	\$725,997	\$41,267	\$27,191	\$55	\$5,140	\$439	\$96	\$2	\$3	\$12,171	
(6)	% RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7)	TOT.RATE BASE-CUST.(RETAIL)	\$202,905	\$159,492	\$8,542	\$19,652	\$2,244	\$2,458	\$4,126	\$4,114	\$0	\$773	\$1,504	
(8)	% RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9)	POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10)	% RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11)	POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12)	% RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13)	DMD. - OPER.EXP. - GEN.	\$48,801	\$32,198	\$1,644	\$8,919	\$1,017	\$914	\$1,174	\$1,823	\$185	\$695	\$233	
(14)	% RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-1
(15)	DMD. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16)	% RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-2A
(17)	DMD. - OPER.EXP. - TRANS. EHV	\$264	\$174	\$9	\$48	\$6	\$5	\$6	\$10	\$1	\$4	\$1	
(18)	% RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-2B
(19)	DMD. - OPER.EXP. - DIST.	\$24,839	\$16,169	\$887	\$4,710	\$435	\$520	\$622	\$359	\$0	\$103	\$1,034	
(20)	% RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21)	ENG. - OPER.EXP. - GEN.	\$62,527	\$31,224	\$2,115	\$13,240	\$2,083	\$1,519	\$2,588	\$3,995	\$4,591	\$711	\$461	
(22)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	O-4
(23)	ENG. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(24)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25)	ENG. - OPER.EXP. - TRANS. EHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(26)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27)	CUST. - OPER. EXP. - DIST.	\$64,144	\$57,995	\$3,266	\$1,442	\$2	\$271	\$18	\$3	\$0	\$0	\$1,146	
(28)	% RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29)	CUST. - OPER. EXP. - RETAIL	\$31,621	\$23,492	\$2,033	\$3,256	\$386	\$449	\$441	\$625	\$106	\$156	\$677	
(30)	% RESPONSIBILITY	100.00%	74.29%	6.43%	10.30%	1.22%	1.42%	1.40%	1.98%	0.33%	0.49%	2.14%	O-7
(31)	TOT. EXP. - DMD. (GEN.)	\$314,796	\$207,588	\$10,628	\$57,662	\$6,546	\$5,909	\$7,562	\$11,738	\$1,191	\$4,472	\$1,501	
(32)	% RESPONSIBILITY	100.00%	65.94%	3.38%	18.32%	2.08%	1.88%	2.40%	3.73%	0.38%	1.42%	0.48%	O-8
(33)	TOT. EXP. - DMD. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(34)	% RESPONSIBILITY	100.00%	66.02%	3.38%	18.34%	2.08%	1.88%	2.40%	3.73%	0.26%	1.42%	0.48%	O-9A
(35)	TOT. EXP. - DMD. (TRANS. EHV)	\$67,959	\$44,814	\$2,295	\$12,449	\$1,413	\$1,276	\$1,632	\$2,534	\$257	\$965	\$324	
(36)	% RESPONSIBILITY	100.00%	65.94%	3.38%	18.32%	2.08%	1.88%	2.40%	3.73%	0.38%	1.42%	0.48%	O-9B
(37)	TOT. EXP. - DMD. (DIST.)	\$129,708	\$84,022	\$4,628	\$24,335	\$1,613	\$2,695	\$3,054	\$1,392	\$0	\$384	\$7,586	
(38)	% RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39)	TOT. EXP. - ENG. (GEN.)	\$943,520	\$469,145	\$31,957	\$200,459	\$31,663	\$23,039	\$39,234	\$60,640	\$69,750	\$10,655	\$6,978	
(40)	% RESPONSIBILITY	100.00%	49.72%	3.39%	21.25%	3.36%	2.44%	4.16%	6.43%	7.39%	1.13%	0.74%	O-11
(41)	TOT. EXP. - ENG. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(42)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12A
(43)	TOT. EXP. - ENG. (TRANS. EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(44)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

EXHIBIT 8B
PAGE 3 OF 3

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	\$138,715	\$124,505	\$7,059	\$4,063	\$7	\$759	\$59	\$12	\$0	\$0	\$2,249	
(2) % RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	\$43,086	\$33,210	\$2,575	\$3,957	\$439	\$551	\$542	\$722	\$106	\$174	\$811	
(4) % RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	\$464,100	\$0	\$68,978	\$355,117	\$0	\$40,005	\$0	\$0	\$0	\$0	\$0	
(9) % RESPONSIBILITY	100.00%	0.00%	14.86%	76.52%	0.00%	8.62%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	\$464,100	\$0	\$68,978	\$355,117		\$40,005	\$0	\$0	\$0	\$0	\$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.64%	39.34%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

REDACTED ELID Tariff Synapse IR-30 Attachment 1 Page 68 of 96

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

(15)					O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY				
(16) FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL				
(17) GENERATION	67,440	19,083	86,523.2	0.779	86,523	0	0	0	86,523	67,440	0	0	0	67,440				
(18) TRANSMISSION	20,580	2,942	23,521.8	0.875	0	23,522	0	0	23,522	0	20,580	0	0	20,580				
(19) DISTRIBUTION	54,021	9,483	63,503.8	0.851	0	0	63,504	0	63,504	0	0	54,021	0	54,021				
(20) RETAIL	31,101	-3,925	27,175.6	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101				
(21) SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,523	23,522	63,504	27,176	200,724.5	67,440	20,580	54,021	31,101	173,140.9				
(22) CORPORATE GROUPS																		
(23) EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,343	131	306	28	1,808.4	947	92	216	20	1,274				
(24) CORP. SECRETARY	0	11,405	11,405.2	-	8,016	1,743	1,061	585	11,405.2	0	0	0	0	0				
(25) LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,746	366	853	77	5,043.0	1,398	136	318	29	1,882				
(26) EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,621	460	1,110	576	3,766.6	751	213	514	267	1,746				
(27) REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,900	673	1,572	143	9,287.4	1,700	166	387	35	2,289				
(28) FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,123	664	1,458	105	7,350.5	2,739	355	780	56	3,930				
(29) PROCUREMENT	7,399	4,885	12,283.6	0.602	3,071	3,071	3,071	3,071	12,283.6	1,850	1,850	1,850	1,850	7,399				
(30) IT	19,233	26,816	46,048.8	0.418	19,719	5,361	13,315	7,653	46,048.8	8,236	2,239	5,561	3,196	19,233				
(31) HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,711	1,281	3,181	1,828	11,000.2	2,702	735	1,824	1,049	6,309				
(32) TOTAL	44,061	63,933	107,993.6	0.408	54,250	13,750	25,927	14,066	107,993.6	20,322	5,786	11,451	6,502	44,061				
(33) GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186				
(34) OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,159	859	2,133	1,226	7,377.5	6,278	1,707	4,239	2,437	14,660				
(35) SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,319	14,609	28,061	15,293	127,280.8	35,787	7,493	15,690	8,938	67,908				
(36) GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,842	38,130	91,564	42,468	328,005.3	103,226	28,073	69,710	40,039	241,048				

(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,893	57,052	106,348	0	0	
(40)	% RESPONSIBILITY	100%	47%	19%	35%	0%	0%	F - 8

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	66.0%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.4%
(3) GENERAL	2,219,406	7.8%	2,393,511	470,705	82.7%	389,273	11.1%	432,607	63.16%	1,206,116	18.3%
(4) GENERAL LARGE	358,568	5.0%	376,587	62,748	70.3%	44,117	6.8%	47,132	91.21%	137,482	2.1%
(5) SMALL INDUSTRIAL	255,142	7.7%	274,652	51,659	70.4%	36,368	14.0%	41,444	75.65%	123,550	1.9%
(6) MEDIUM INDUSTRIAL	438,585	6.7%	467,931	69,240	81.6%	56,500	10.9%	62,638	85.28%	158,818	2.4%
(7) LARGE INDUSTRIAL	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.7%
(8) PHP	810,547	2.4%	829,996	199,370	4.0%	8,000	4.3%	8,343	1135.62%	25,013	0.4%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	<u>77,000</u>	8.2%	<u>83,275</u>	<u>21,371</u>	51.0%	<u>10,903</u>	14.1%	<u>12,443</u>	76.40%	<u>31,520</u>	0.5%
(11) SUB-TOTAL	10,548,590	7.2%	11,303,785	2,667,050	76.4%	2,037,930	12.7%	2,297,508	56.16461%	6,599,055	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	<u>155,071</u>	<u>0</u>	<u>159,281</u>	<u>94,296</u>	<u>2</u>	<u>53,819</u>	<u>0</u>	<u>56,516</u>	<u>1</u>	<u>178,670</u>	
(19) TOTAL Bfr EXPORT	10,703,661	7.1%	11,463,067	2,761,346	75.8%	2,091,748	12.5%	2,354,024	55.59%	6,777,725	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,703,661	7.1%	11,463,067	2,761,346	75.8%	2,091,748	12.5%	2,354,024	55.59%	6,777,725	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	<u>67,563</u>	4.2%	<u>70,392</u>	<u>17,910</u>	<u>92.2%</u>	<u>16,512</u>	4.2%	<u>17,203</u>	<u>44.8%</u>	<u>51,011</u>	
(26) SUBTOTAL	216,944	4.2%	226,029	42,022	87.4%	36,748	4.2%	38,287	64.7%	106,225	
DISTRIBUTION BULK POWER SUBSTATION (>2MVA)											
(27) LARGE INDUSTRIAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
(28) MUNICIPAL	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0.0%</u>	<u>0</u>	
(29) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(30) LIR	298,694	5.9%	316,227	50,776	67.4%	34,201	4.4%	35,722	95.5%	111,062	
(31) MUNICIPAL	<u>55,511</u>	4.2%	<u>57,849</u>	<u>14,918</u>	<u>94.1%</u>	<u>14,043</u>	4.2%	<u>14,634</u>	<u>43.3%</u>	<u>45,013</u>	
(32) LARGE GENERAL	<u>358,568</u>	<u>4.8%</u>	<u>376,587</u>	<u>62,748</u>	<u>70.3%</u>	<u>44,117</u>	<u>4.8%</u>	<u>47,132</u>	<u>86.8%</u>	<u>137,482</u>	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	<u>1,180,700</u>	<u>4.0%</u>	<u>1,227,331</u>	<u>199,743</u>	<u>76.3%</u>	<u>152,446</u>	<u>5.7%</u>	<u>161,189</u>	<u>86.9%</u>	<u>477,938</u>	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JANUARY 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	650,516	8.70%	707,116	1,567,908	83.9%	1,315,928	14.13%	1,501,844	63.28%
(2) SMALL GENERAL	39,647	8.65%	43,075	87,055	78.7%	68,512	12.39%	76,999	75.19%
(3) GENERAL	225,608	8.33%	244,403	470,705	82.7%	389,273	11.13%	432,607	75.93%
(4) GENERAL LARGE	29,782	5.37%	31,382	51,003	86.5%	44,117	6.83%	47,132	89.49%
(5) SMALL INDUSTRIAL	24,342	8.14%	26,324	51,659	70.4%	36,368	13.96%	41,444	85.37%
(6) MEDIUM INDUSTRIAL	37,761	7.14%	40,457	69,240	81.6%	56,500	10.86%	62,638	86.81%
(7) LARGE INDUSTRIAL	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) ELI 2P-RTP	53,616	2.57%	54,994	193,183	4.1%	8,000	4.29%	8,343	885.93%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	<u>6,586</u>	8.69%	<u>7,158</u>	<u>16,774</u>	65.0%	<u>10,903</u>	14.13%	<u>12,443</u>	77.32%
(11) SUB-TOTAL	1,143,157	7.86%	1,232,987	2,631,643	77.4%	2,037,930	12.74%	2,297,508	72.13%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	10,986	17.0%	11,335	89,676	182.9%	53,819	18.52%	56,516	0.00%
(18) TOTAL Bfr EXPORT	1,154,142	7.81%	1,244,322	2,721,319.78	76.87%	2,091,748	12.54%	2,354,024	71.1%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,154,142	7.81%	1,244,322	2,721,320	76.87%	2,091,748	12.54%	2,354,024	71.1%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR FEBRUARY 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	47,174	2.56%	48,380	188,859	4.2%	8,000	4.02%	8,322	865.16%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	<u>6,343</u>	8.64%	<u>6,891</u>	<u>16,063</u>	25.0%	<u>4,016</u>	13.23%	<u>4,547</u>	225.53%
(11) SUB-TOTAL	1,058,068	7.8%	1,141,031	2,407,553	82.8%	1,994,003	11.88%	2,230,824	76.11%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	10,019	16.9%	10,341	94,092	175.2%	60,909	17.97%	63,763	0.00%
(18) TOTAL Bfr EXPORT	1,068,087	7.8%	1,151,372	2,501,644.97	82.1%	2,054,912	11.66%	2,294,588	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,068,087	7.8%	1,151,372	2,501,645	82.1%	2,054,912	11.66%	2,294,588	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MARCH 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	575,444	8.74%	625,765	1,226,893	87.4%	1,072,148	10.95%	1,189,517	70.71%
(2) SMALL GENERAL	36,030	8.69%	39,162	71,125	86.9%	61,807	9.60%	67,740	77.70%
(3) GENERAL	213,252	8.37%	231,109	365,338	92.5%	337,938	8.63%	367,087	84.62%
(4) GENERAL LARGE	29,309	5.40%	30,892	49,095	91.0%	44,676	5.30%	47,042	88.26%
(5) SMALL INDUSTRIAL	22,146	8.18%	23,958	35,994	90.5%	32,575	10.82%	36,098	89.21%
(6) MEDIUM INDUSTRIAL	37,155	7.17%	39,820	48,345	92.7%	44,816	8.42%	48,588	110.15%
(7) LARGE INDUSTRIAL	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	73,037	2.58%	74,923	199,370	4.0%	8,000	3.33%	8,266	1218.28%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	<u>6,356</u>	8.73%	<u>6,912</u>	<u>14,297</u>	11.0%	<u>1,573</u>	10.95%	<u>1,745</u>	532.42%
(11) SUB-TOTAL	1,061,038	7.8%	1,143,391	2,128,880	80.2%	1,707,051	9.77%	1,873,840	82.01%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	6,369	17.0%	6,584	89,204	178.7%	60,139	16.58%	62,593	0.00%
(18) TOTAL Bfr EXPORT	1,067,407	7.7%	1,149,975	2,218,084.14	79.7%	1,767,191	9.58%	1,936,433	80%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,067,407	7.7%	1,149,975	2,218,084	79.7%	1,767,191	9.58%	1,936,433	80%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	69,965	2.42%	71,657	193,186	4.1%	8,000	2.92%	8,234	1208.75%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	<u>6,257</u>	8.18%	<u>6,769</u>	<u>17,780</u>	11.0%	<u>1,956</u>	9.61%	<u>2,144</u>	438.56%
(11) SUB-TOTAL	865,202	7.1%	926,921	1,855,297	77.6%	1,439,369	8.51%	1,561,924	82.42%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	11,281	16.2%	11,623	73,291	200.6%	48,832	15.77%	50,740	0.00%
(18) TOTAL Bfr EXPORT	876,483	7.1%	938,544	1,928,587.49	77.2%	1,488,201	8.36%	1,612,664	81%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	876,483	7.1%	938,544	1,928,587	77.2%	1,488,201	8.36%	1,612,664	81%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MAY 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	70,262	2.35%	71,917	166,302	4.8%	8,000	2.64%	8,211	1177.19%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	<u>6,609</u>	7.96%	<u>7,135</u>	<u>21,371</u>	11.0%	<u>2,351</u>	8.70%	<u>2,555</u>	375.33%
(11) SUB-TOTAL	773,269	6.8%	825,957	1,629,641	74.7%	1,216,472	7.56%	1,308,401	84.85%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	13,359	15.9%	13,748	71,044	255.5%	43,893	15.22%	45,553	0.00%
(18) TOTAL Bfr EXPORT	786,627	6.7%	839,705	1,700,685.02	74.1%	1,260,364	7.43%	1,353,954	83%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,627	6.7%	839,705	1,700,685	74.1%	1,260,364	7.43%	1,353,954	83%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	64,416	2.34%	65,921	159,996	5.0%	8,000	2.24%	8,179	1119.36%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	<u>6,407</u>	7.90%	<u>6,913</u>	<u>19,660</u>	11.0%	<u>2,163</u>	7.38%	2,322	413.46%
(11) SUB-TOTAL	704,805	6.7%	751,956	1,378,885	81.2%	1,119,127	6.27%	1,189,303	87.81%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	16,321	15.9%	16,783	78,397	329.4%	55,267	14.42%	57,035	0.00%
(18) TOTAL Bfr EXPORT	721,126	6.6%	768,740	1,457,281.99	80.6%	1,174,394	6.13%	1,246,337	86%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	721,126	6.6%	768,740	1,457,282	80.6%	1,174,394	6.13%	1,246,337	86%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JULY 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	319,746	7.69%	344,330	650,001	90.3%	587,067	8.34%	636,042	72.76%
(2) SMALL GENERAL	26,458	7.64%	28,480	59,024	78.3%	46,216	7.31%	49,596	77.18%
(3) GENERAL	178,814	7.36%	191,978	328,955	87.1%	286,520	6.57%	305,354	84.50%
(4) GENERAL LARGE	34,480	4.75%	36,118	62,748	82.5%	51,767	4.04%	53,856	90.14%
(5) SMALL INDUSTRIAL	22,427	7.19%	24,040	43,428	77.7%	33,744	8.24%	36,525	88.47%
(6) MEDIUM INDUSTRIAL	38,399	6.31%	40,822	61,157	86.9%	53,145	6.42%	56,555	97.02%
(7) LARGE INDUSTRIAL	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	75,811	2.27%	77,533	157,840	5.1%	8,000	2.53%	8,203	1270.44%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	<u>6,428</u>	7.68%	<u>6,922</u>	<u>21,350</u>	11.0%	<u>2,349</u>	8.34%	<u>2,544</u>	365.64%
(11) SUB-TOTAL	769,382	6.5%	819,242	1,501,354	78.1%	1,172,074	7.10%	1,255,274	87.72%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	18,575	15.5%	19,085	74,444	257.5%	46,181	15.00%	47,859	0.00%
(18) TOTAL Bfr EXPORT	787,957	6.4%	838,327	1,575,798.50	77.3%	1,218,255	6.97%	1,303,133	86%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	787,957	6.4%	838,327	1,575,799	77.3%	1,218,255	6.97%	1,303,133	86%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR AUGUST 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	321,630	7.30%	345,113	652,755	99.9%	652,308	8.56%	708,174	65.50%
(2) SMALL GENERAL	26,087	7.26%	27,980	55,955	71.6%	40,064	7.51%	43,072	87.31%
(3) GENERAL	177,554	6.99%	189,967	311,087	83.7%	260,380	6.75%	277,951	91.86%
(4) GENERAL LARGE	33,443	4.51%	34,951	60,308	81.5%	49,151	4.14%	51,187	91.78%
(5) SMALL INDUSTRIAL	20,183	6.83%	21,562	39,098	70.5%	27,564	8.46%	29,897	96.94%
(6) MEDIUM INDUSTRIAL	35,850	5.99%	37,997	53,552	75.6%	40,485	6.59%	43,151	118.35%
(7) LARGE INDUSTRIAL	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	70,262	2.16%	71,778	160,315	5.0%	8,000	2.60%	8,208	1175.36%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	<u>6,154</u>	7.29%	<u>6,602</u>	<u>17,797</u>	11.0%	<u>1,958</u>	8.56%	<u>2,125</u>	417.54%
(11) SUB-TOTAL	763,199	6.2%	810,241	1,473,261	79.9%	1,177,576	7.40%	1,264,668	86.11%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	23,705	15.0%	24,317	71,741	343.9%	47,553	15.14%	49,293	0.00%
(18) TOTAL Bfr EXPORT	786,904	6.1%	834,559	1,545,001.26	79.3%	1,225,128	7.25%	1,313,962	85%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,904	6.1%	834,559	1,545,001	79.3%	1,225,128	7.25%	1,313,962	85%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR SEPTEMBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	276,088	7.82%	297,673	576,378	93.5%	539,018	8.41%	584,352	70.75%
(2) SMALL GENERAL	23,021	7.77%	24,810	53,433	81.7%	43,655	7.37%	46,874	73.51%
(3) GENERAL	160,629	7.49%	172,653	318,158	90.2%	286,978	6.63%	305,996	78.37%
(4) GENERAL LARGE	31,515	4.83%	33,037	57,687	90.5%	52,207	4.07%	54,331	84.45%
(5) SMALL INDUSTRIAL	18,449	7.32%	19,799	38,505	74.1%	28,532	8.31%	30,903	88.98%
(6) MEDIUM INDUSTRIAL	35,276	6.41%	37,539	59,746	85.1%	50,844	6.47%	54,132	96.31%
(7) LARGE INDUSTRIAL	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) ELI 2P-RTP	75,514	2.31%	77,257	197,774	4.1%	8,000	2.55%	8,204	1307.86%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	<u>6,717</u>	7.81%	<u>7,242</u>	<u>18,478</u>	11.0%	<u>2,033</u>	8.41%	<u>2,203</u>	456.46%
(11) SUB-TOTAL	694,916	6.5%	739,985	1,440,516	78.0%	1,124,238	7.06%	1,203,659	85.39%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	19,510	15.7%	20,050	70,659	334.4%	47,779	15.04%	49,506	0.00%
(18) TOTAL Bfr EXPORT	714,426	6.4%	760,035	1,511,175.38	77.6%	1,172,016	6.92%	1,253,165	84%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,426	6.4%	760,035	1,511,175	77.6%	1,172,016	6.92%	1,253,165	84%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	81,360	2.36%	83,278	194,969	4.1%	8,000	2.82%	8,225	1360.83%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	<u>6,099</u>	7.97%	<u>6,586</u>	<u>13,522</u>	11.0%	<u>1,487</u>	9.28%	<u>1,625</u>	544.59%
(11) SUB-TOTAL	765,200	6.7%	816,386	1,576,984	79.3%	1,250,967	8.00%	1,351,015	81.22%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	14,170	16.0%	14,573	74,351	288.8%	52,063	15.57%	54,019	0.00%
(18) TOTAL Bfr EXPORT	779,370	6.6%	830,959	1,651,334.41	78.9%	1,303,031	7.83%	1,405,034	79%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,370	6.6%	830,959	1,651,334	78.9%	1,303,031	7.83%	1,405,034	79%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR NOVEMBER 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	72,739	2.54%	74,586	195,551	4.1%	8,000	3.57%	8,286	1250.20%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	<u>6,955</u>	8.59%	<u>7,553</u>	<u>17,133</u>	100.0%	<u>17,133</u>	11.77%	<u>19,149</u>	54.78%
(11) SUB-TOTAL	890,613	7.4%	956,809	2,063,850	75.8%	1,565,010	10.36%	1,727,178	76.94%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	11,824	16.8%	12,183	82,926	248.9%	52,029	17.08%	54,325	0.00%
(18) TOTAL Bfr EXPORT	902,437	7.4%	968,991	2,146,776.88	75.3%	1,617,039	10.17%	1,781,504	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	902,437	7.4%	968,991	2,146,777	75.3%	1,617,039	10.17%	1,781,504	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR DECEMBER 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	56,390	2.45%	57,772	198,043	4.0%	8,000	4.35%	8,348	930.21%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	<u>6,087</u>	8.29%	<u>6,592</u>	<u>12,711</u>	100.0%	<u>12,711</u>	14.31%	<u>14,529</u>	60.98%
(11) SUB-TOTAL	1,059,742	7.5%	1,138,878	2,239,337	81.9%	1,832,859	12.98%	2,070,723	73.92%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	13,254	16.4%	13,650	82,065	271.3%	55,591	18.63%	58,391	0.00%
(18) TOTAL Bfr EXPORT	1,072,995	7.4%	1,152,528	2,321,402.28	81.4%	1,888,450	12.74%	2,129,114	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,072,995	7.4%	1,152,528	2,321,402	81.4%	1,888,450	12.74%	2,129,114	73%

EXHIBIT 9B

NOVA SCOTIA POWER INC.
DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL
FOR THE YEAR ENDING DECEMBER 31, 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	TOTAL		SMALL		GENERAL	SMALL	MEDIUM	LARGE			
	COMPANY	DOMESTIC	GENERAL	GENERAL	LARGE	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	ELI 2P-RTP	MUNICIPAL	UNMETERED
(1) NON-COIN. KW SEC.	2,222,789	1,567,908	87,055	447,404	0	49,979	49,072	0	0	0	21,371
(2) LOSSES	<u>78,687</u>	<u>55,504</u>	<u>3,082</u>	<u>15,838</u>	<u>0</u>	<u>1,769</u>	<u>1,737</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>757</u>
(3) SUB-TOTAL	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128
(4)											
(5) NON-COIN. KW PRI. (Before bulk power substation)	2,473,328	1,623,412	90,137	486,543	62,748	53,428	69,240	50,776	0	14,918	22,128
(6) LOSSES	<u>90,163</u>	<u>72,242</u>	<u>2,560</u>	<u>11,531</u>	<u>389</u>	<u>1,288</u>	<u>665</u>	<u>411</u>	<u>0</u>	<u>92</u>	<u>985</u>
(7) SUB-TOTAL	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113
(8)											
(9) NON-COIN. KW PRI. (bulk power substation)	2,571,801	1,695,654	92,696	498,074	63,137	54,715	69,905	59,496	0	15,010	23,113
(10) LOSSES	<u>23,415</u>	18,822	658	2,939	101	328	168	119	0	24	257
(11) SUB-TOTAL	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369
(12)											
(13) NON-COIN DEMAND LOSSES											
(14)											
(15) NON-COIN. KW SEC.	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%
(16)											
(17) NON-COIN. KW PRI. (Before bulk power substation)	3.65%	4.45%	2.84%	2.37%	0.62%	2.41%	0.96%	0.81%	0.00%	0.62%	4.45%
(18)											
(19) NON-COIN. KW PRI. (bulk power substation)	0.91%	1.11%	0.71%	0.59%	0.16%	0.60%	0.24%	0.20%	0.00%	0.16%	1.11%
(20)											
(21) TOTAL		9.10%	7.09%	6.50%	4.32%	6.55%	4.74%	4.55%	3.54%	4.32%	9.10%

NOVA SCOTIA POWER INC.
DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND
FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,305,127	1,501,844	76,999	432,607		47,132	41,444	62,638	82,192	8,343	31,866	12,443				
(2) FEBRUARY	2,238,523	1,443,879	80,029	426,373		48,958	43,926	53,212	88,515	8,322	33,064	4,547				
(3) MARCH	1,881,480	1,189,517	67,740	367,087		47,042	36,098	48,588	77,199	8,266	30,557	1,745				
(4) APRIL	1,569,420	978,550	52,200	294,769		45,757	29,890	46,920	81,559	8,234	21,902	2,144				
(5) MAY	1,316,704	750,399	44,962	265,519		42,874	35,010	53,118	90,140	8,211	15,612	2,555				
(6) JUNE	1,204,023	609,577	46,333	281,558		55,389	31,938	49,047	89,041	8,211	15,918	2,322				
(7) JULY	1,263,666	636,042	49,596	305,354		53,856	36,525	56,555	90,197	8,203	16,401	2,544				
(8) AUGUST	1,276,148	708,174	43,072	277,951		51,187	29,897	43,151	85,665	8,208	15,238	2,125				
(9) SEPTEMBER	1,214,529	584,352	46,874	305,996		54,331	30,903	54,132	100,800	8,204	15,861	2,203				
(10) OCTOBER	1,362,225	730,459	51,670	315,700		48,611	36,276	54,184	81,958	8,225	22,306	1,625				
(11) NOVEMBER	1,738,392	1,028,601	57,766	356,039		43,924	35,031	56,426	97,338	8,286	24,619	19,149				
(12) DECEMBER	<u>2,080,454</u>	<u>1,408,115</u>	<u>65,236</u>	<u>347,137</u>		<u>41,392</u>	<u>38,180</u>	<u>42,967</u>	<u>75,818</u>	<u>8,348</u>	<u>29,001</u>	<u>14,529</u>				
(13) TOT. SUMMED DMD.	19,450,692	11,569,509	682,477	3,976,089		580,452	425,119	620,940	1,040,423	99,061	272,346	67,933				
(14) 3 C/P DEMANDS	<u>6,624,104</u>	<u>4,353,838</u>	<u>222,264</u>	<u>1,206,116</u>		<u>137,482</u>	<u>123,550</u>	<u>158,818</u>	<u>246,525</u>	<u>25,013</u>	<u>93,931</u>	<u>31,520</u>				
(14) 3 C/P AVE DEMANDS	2,208,035	1,451,279	74,088	402,039		45,827	41,183	52,939	82,175	8,338	31,310	10,507	-	801	-	7,549
(15)					3 C/P INTERRUPTIBLE RIDER DEMANDS				<u>20,635</u>							
(16)					3 C/P FIRM LARGE INDUST. DEMANDS				<u>225,890</u>							
					C/P INTERRUPTIBLE RIDER DEMANDS				<u>66,917</u>							
					C/P FIRM LARGE INDUST. DEMANDS				15,275							

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,045,546	1,315,928	68,512	389,273		44,117	36,368	56,500	77,775	8,000	30,554	10,903				
(2) FEBRUARY	2,001,695	1,275,166	71,710	386,120		46,013	38,848	48,298	84,046	8,000	31,787	4,016				
(3) MARCH	1,714,688	1,072,148	61,807	337,938		44,676	32,575	44,816	73,946	8,000	29,574	1,573				
(4) APRIL	1,446,866	892,737	48,142	274,016		43,724	27,298	43,691	78,525	8,000	21,281	1,956				
(5) MAY	1,224,755	690,370	41,777	248,494		41,143	32,240	49,789	87,096	8,000	15,211	2,351				
(6) JUNE	1,133,659	567,667	43,516	266,079		53,479	29,767	46,412	86,474	8,000	15,569	2,163				
(7) JULY	1,180,446	587,067	46,216	286,520		51,767	33,744	53,145	87,270	8,000	15,996	2,349				
(8) AUGUST	1,188,955	652,308	40,064	260,380		49,151	27,564	40,485	82,814	8,000	14,852	1,958				
(9) SEPTEMBER	1,135,025	539,018	43,655	286,978		52,207	28,532	50,844	97,504	8,000	15,466	2,033				
(10) OCTOBER	1,262,077	668,458	47,784	294,199		46,524	33,231	50,576	79,013	8,000	21,694	1,487				
(11) NOVEMBER	1,576,097	920,296	52,363	325,825		41,558	31,382	51,744	92,941	8,000	23,770	17,133				
(12) DECEMBER	1,842,500	1,231,859	57,964	311,966		38,713	33,451	38,708	71,695	8,000	27,793	12,711				
(13) TOT. SUMMED DMD.	17,752,311	10,413,023	623,511	3,667,788		553,071	384,999	575,008	999,099	96,000	263,546	60,630				
(14) 3 C/P DEMANDS	5,889,741	3,822,953	198,187	1,087,359		128,843	108,666	143,506	233,515	24,000	90,134	27,629				
(15)						3 C/P INTERRUPTIBLE RIDER DEMANDS			20,635							
(16)						3 C/P FIRM LARGE INDUST. DEMANDS			212,880							
						C/P INTERRUPTIBLE RIDER DEMANDS			66,917							
						C/P FIRM LARGE INDUST. DEMANDS			10,858							

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

EXHIBIT 9C
Page 3 of 3

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

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	1.00	0.95	2.31
(3) MARCH	1.17	1.22	1.09	1.10	0.97	1.14	1.09	1.06	1.01	1.02	6.02
(4) APRIL	1.41	1.48	1.42	1.36	1.00	1.38	1.13	1.01	1.01	1.43	4.90
(5) MAY	1.68	1.93	1.65	1.51	1.07	1.18	1.00	0.91	1.02	2.01	4.11
(6) JUNE	1.83	2.38	1.60	1.43	0.83	1.29	1.08	0.92	1.02	1.97	4.52
(7) JULY	1.75	2.28	1.49	1.32	0.85	1.13	0.94	0.91	1.02	1.91	4.13
(8) AUGUST	1.73	2.05	1.72	1.45	0.90	1.38	1.23	0.96	1.02	2.05	4.94
(9) SEPTEMBER	1.82	2.48	1.58	1.31	0.84	1.33	0.98	0.82	1.02	1.97	4.77
(10) OCTOBER	1.62	1.99	1.43	1.27	0.94	1.14	0.98	1.00	1.01	1.40	6.46
(11) NOVEMBER	1.27	1.41	1.28	1.13	1.04	1.18	0.94	0.84	1.01	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	1.00	1.08	0.72

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.28	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.75	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.76	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.42	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

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

NOVA SCOTIA POWER INC. SYSTEM ENERGY LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2026									
MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY (2)	7.86%	8.70%	8.65%	8.33%	5.37%	8.14%	7.14%	3.77%	8.69%
(1) (2) FEBRUARY (2)	7.84%	8.66%	8.60%	8.29%	5.35%	8.10%	7.10%	3.75%	8.64%
(1) (3) MARCH (2)	7.76%	8.74%	8.69%	8.37%	5.40%	8.18%	7.17%	3.79%	8.73%
(1) (4) APRIL (2)	7.13%	8.19%	8.14%	7.84%	5.06%	7.66%	6.72%	3.55%	8.18%
(1) (5) MAY (2)	6.81%	7.97%	7.93%	7.64%	4.93%	7.46%	6.54%	3.45%	7.96%
(1) (6) JUNE (2)	6.69%	7.91%	7.86%	7.58%	4.89%	7.40%	6.49%	3.43%	7.90%
(1) (7) JULY (2)	6.48%	7.69%	7.64%	7.36%	4.75%	7.19%	6.31%	3.33%	7.68%
(1) (8) AUGUST (2)	6.16%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(1) (9) SEPTEMBER (2)	6.49%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(1) (10) OCTOBER (2)	6.69%	7.98%	7.94%	7.65%	4.93%	7.47%	6.55%	3.46%	7.97%
(1) (11) NOVEMBER (2)	7.43%	8.60%	8.54%	8.23%	5.31%	8.04%	7.05%	3.72%	8.59%
(1) (12) DECEMBER (2)	<u>7.47%</u>	<u>8.30%</u>	<u>8.25%</u>	<u>7.94%</u>	<u>5.13%</u>	<u>7.76%</u>	<u>6.81%</u>	<u>3.59%</u>	<u>8.29%</u>
(1) (13) ANNUAL AVE	7.16%	8.27%	8.17%	7.84%	5.03%	7.65%	6.69%	3.53%	8.15%

EXHIBIT 9D
PAGE 3 OF 4

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

NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM ENERGY LINE LOSSES FOR THE YEAR ENDING DECEMBER 31, 2026									
MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.42%	6.27%	6.21%	5.90%	2.94%	5.71%	4.70%	1.34%	6.26%
(2) FEBRUARY	5.41%	6.23%	6.17%	5.86%	2.92%	5.67%	4.67%	1.32%	6.21%
(3) MARCH	5.33%	6.31%	6.26%	5.94%	2.97%	5.75%	4.74%	1.36%	6.30%
(4) APRIL	4.70%	5.76%	5.71%	5.41%	2.63%	5.23%	4.29%	1.12%	5.75%
(5) MAY	4.38%	5.54%	5.50%	5.21%	2.50%	5.03%	4.11%	1.02%	5.53%
(6) JUNE	4.26%	5.48%	5.43%	5.15%	2.46%	4.97%	4.06%	1.00%	5.47%
(7) JULY	4.05%	5.26%	5.21%	4.93%	2.32%	4.76%	3.88%	0.90%	5.25%
(8) AUGUST	3.73%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.06%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.26%	5.55%	5.51%	5.22%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.00%	6.17%	6.11%	5.80%	2.88%	5.61%	4.62%	1.29%	6.16%
(12) DECEMBER	<u>5.04%</u>	<u>5.87%</u>	<u>5.82%</u>	<u>5.51%</u>	<u>2.70%</u>	<u>5.33%</u>	<u>4.38%</u>	<u>1.16%</u>	<u>5.86%</u>
(13) ANNUAL AVE	4.73%	5.84%	5.74%	5.41%	2.60%	5.22%	4.26%	1.10%	5.72%

EXHIBIT 9D
PAGE 2 OF 4

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

NOVA SCOTIA POWER INC. SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2026								
(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.74%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.88%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.77%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.51%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.56%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
6.27%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
7.10%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
7.40%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
7.06%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
8.00%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
10.36%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
<u>12.98%</u>	<u>14.31%</u>	<u>12.55%</u>	<u>11.27%</u>	<u>6.92%</u>	<u>14.14%</u>	<u>11.00%</u>	<u>5.75%</u>	<u>14.31%</u>
9.57%	11.11%	9.46%	8.41%	4.95%	10.42%	7.99%	4.14%	12.05%

EXHIBIT 9D
PAGE 4 OF 4

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

NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK FOR THE YEAR ENDING DECEMBER 31, 2026										Transmission	
(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED		(1) ENERGY	(2) DEMAND
8.51%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%		2.43%	4.22%
7.65%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%		2.43%	4.22%
5.55%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%		2.43%	4.22%
4.29%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%		2.43%	4.22%
3.33%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%		2.43%	4.22%
2.05%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%		2.43%	4.22%
2.88%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%		2.43%	4.22%
3.17%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%		2.43%	4.22%
2.84%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%		2.43%	4.22%
3.77%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%		2.43%	4.22%
6.14%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%		2.43%	4.22%
<u>8.75%</u>	<u>10.08%</u>	<u>8.32%</u>	<u>7.05%</u>	<u>2.70%</u>	<u>9.91%</u>	<u>6.78%</u>	<u>1.53%</u>	<u>10.08%</u>		2.43%	4.22%
5.34%	6.88%	5.23%	4.18%	0.73%	6.20%	3.76%	-0.09%	7.82%		2.43%	4.22%

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

	(1) TOTAL DMD.RELATED	(2) TOTAL ENG.RELATED	(3) UNIT COST ENG.RELATED	(4) TOTAL CUST.RELATED	(5) TOTAL OPER.	(6) TOTAL RATE	(7) % REVENUE	VARIANCE CALC		
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES	TOTAL OPER. (CA IR-001 Att 01)	VARIANCE	% VARIANCE
(1) DOMESTIC	\$431,986	\$493,575	9.47	\$171,976	\$1,097,537	\$1,066,572	97.18	\$1,094,732	\$2,805	0.3%
(2) SMALL GENERAL	22,512	33,611	9.51	10,529	\$66,652	\$68,978	103.49	\$66,409	\$242	0.4%
(3) GENERAL	121,159	210,808	9.50	8,130	\$340,096	\$355,117	104.42	\$338,426	\$1,670	0.5%
(4) LARGE GENERAL	12,285	33,290	9.28	423	\$45,999	\$48,026	104.41	\$45,695	\$303	0.7%
(5) SMALL INDUSTRIAL	12,666	24,226	9.50	1,422	\$38,314	\$40,005	104.41	\$38,111	\$203	0.5%
(6) MEDIUM INDUSTRIAL	15,718	41,257	9.41	369	\$57,344	\$59,871	104.41	\$56,960	\$384	0.7%
(7) LARGE INDUSTRIAL	9,052	63,761	9.14	716	\$73,529	\$76,767	104.40	\$72,935	\$594	0.8%
(8) PHP	1,879	73,337	NA	116	\$75,332	\$78,629	104.38	\$81,858	(\$6,526)	-8.0%
(9) MUNICIPAL	7,521	11,212	9.00	176	\$18,909	\$19,746	104.43	\$18,842	\$67	0.4%
(10) UNMETERED	<u>11,467</u>	<u>7,338</u>	9.53	<u>3,347</u>	<u>\$22,151</u>	<u>\$22,150</u>	99.99	<u>\$22,087</u>	\$65	0.3%
(11) SUB-TOTAL	<u>\$646,244</u>	<u>\$992,415</u>	<u>9.41</u>	<u>\$197,202</u>	<u>\$1,835,862</u>	<u>\$1,835,862</u>	100.00	<u>\$1,836,055</u>	<u>(\$193)</u>	0.0%
(12) DIRECT EXP./ REV					\$32,656	\$37,799		\$32,496	\$160	0.5%
(13) RETURN ON DIRECT EXP.					<u>\$5,144</u>	<u>\$0</u>		<u>\$5,111</u>	\$33	0.6%
(14) TOTAL					<u>\$1,873,661</u>	<u>\$1,873,661</u>	0.0	<u>\$1,873,661</u>	\$0	0.0%

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

Line #	AVERAGE RATE BASE				RATE BASE		RATE BASE	
					2025		2026	
(1) STEAM PLANT	481,584				543,265		419,903	
(2) <i>STEAM PLANT - CWIP</i>	4,559				4,744		4,374	
(3) STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906				369,394		352,418	
(4) <i>Steam Environmental & Fuel Conversion - CWIP</i>	0				0		0	
(5) HYDRO PLANT	644,461				603,548		685,374	
(6) <i>HYDRO PLANT - CWIP</i>	44,561				55,299		33,823	
(7) HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643				10,402		10,884	
(8) <i>Hydro Enviromental & Fuel Conversion - CWIP</i>	0				0		0	
(9) WIND PLANT	163,575				168,639		158,510	
(10) <i>WIND PLANT - CWIP</i>	196				196		196	
(11) SOLAR PLANT	1,285				1,316		1,255	
(12) <i>SOLAR PLANT - CWIP</i>	-0				-0		-0	
(13)								
(14) GAS TURBINE - OTHER PLANT	67,260				58,451		76,069	
(15) <i>GAS TURBINE - OTHER PLANT - CWIP</i>	881				1,070		692	
(16) GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17) <i>Gas Environmental & Fuel Conversion - CWIP</i>	0				0		0	
(18) LM6000 PLANT	93,707				94,612		92,802	
(19) <i>LM6000 PLANT - CWIP</i>	30				0		60	
(20) LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0				0		0	
(21) <i>LM600 Enviromental & Fuel Conversion - CWIP</i>	0				0		0	
(22)		Check						
(23) <i>Total Generation Plant bfr Gen-related Transmission Assets</i>	1,823,421	1,823,421			1,849,627		1,797,215	
(24) <i>Total Generation CWIP bfr Gen-related Transmission Assets</i>	50,228	50,228			61,310		39,145	
(25) <i>Total Generation bfr Gen-related Transmission Assets</i>	1,873,649	1,873,649			1,910,937		1,836,360	
(26)								
(27) <i>ECEI Batteries Plant</i>	145,582				119,318		171,846	
(28) <i>ECEI Batteries CWIP</i>	15,185				30,370		-0	
(29) <i>Generation-related Trans Assets Plant</i>	64,344				64,344		64,344	
(30) <i>Generation-related Trans Assets CWIP</i>	0				0		0	
(31) <i>Subtotal</i>	225,111				214,033		236,190	
(32)								
(33) <i>Total Generation Plant</i>	2,033,347				2,033,290		2,033,405	
(34) <i>Total Generation CWIP</i>	65,413				91,680		39,145	
(35) <i>Total Generation</i>	2,098,760				2,124,970		2,072,550	
(36)								
(37)		T&D Adj.			Average RB before T&D Adj.			
(38) TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	732,126	(\$176,727)			908,853	856,810	960,895	
(39) <i>TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related Transmission Assets</i>	99,492				57,721	141,193		
(40) <i>Total Transmission</i>	831,618				1,008,345	914,602	1,102,088	
(41)								
(42) Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(43) <i>Transmission Enviromental & Fuel Conversion - CWIP</i>	-							
(44)				CWIP		CWIP		
(45)		T&D Adj.	Distr. CWIP	2025	2026	Average Distr. RB before CWIP & T&D Adj.		
(46) DIST.PLT.- LAND	\$5,052	\$477.6	11	13	9	\$4,563	4,563	4,563
(47) DIST.PLT.- EASEMENTS & SURVEY	\$177,554	\$157	435	472	398	\$176,962	162,165	191,758
(48) DIST.PLT.- OTHER	\$17,970	\$27,096	(23)	-29	-17	(\$9,104)	-10,001	-8,207
(49) DIST.PLT.- SUBSTATIONS	\$183,948	\$174,067	24	26	22	\$9,856	9,083	10,629
(50) DIST.PLT.- POLES & FIXTURES	\$399,387	\$5,656	971	1,088	854	\$392,759	373,676	411,842
(51) DIST.PLT.- O/H LINES	\$173,434	(\$33,770)	512	582	443	\$206,691	199,755	213,626
(52) DIST.PLT.- U/G LINES	\$61,773	\$3,041	146	170	122	\$58,585	58,366	58,805
(53) DIST.PLT.- LINE TRANSFORMERS	\$369,256	\$0	911	1,021	801	\$368,345	350,449	386,240
(54) DIST.PLT.- SERVICES	\$56,181	\$0	139	160	119	\$56,042	54,819	57,265
(55) DIST.PLT.- METERS	\$70,426	\$0	176	208	143	\$70,250	71,444	69,056
(56) DIST.PLT.- STREET LIGHTING	\$35,211		87	101	73	\$35,124	34,842	35,405
(57)								
(58) <i>Total</i>	\$1,550,189	\$176,727	3,390	3,812	2,968	\$1,370,072	\$1,309,162	\$1,430,983
(59)		2024 Actuals						
(60) SUBSTS.-DISTRIBUTION BULK POWER	\$169,254	\$41,794	92%					
(61) SUBSTS.-DISTRIBUTION GENERAL	\$14,693	\$3,628	8%					
(62)	\$183,948	\$45,422	100%					
(63)								
(64) DISTRIBUTION	40,929						44,376	37,483
(65) TRANSMISSION	2,906						3,104	2,708
(66) DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964						32,676	37,252
(67) DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211						41,591	54,831
(68) RETAIL	42,983						46,109	39,858
(69) NON-FUNCTIONALIZED	292,481						287,072	297,891
(70) GENERAL PROPERTY PLANT	462,475						454,929	470,022
(71) <i>GENERAL PROPERTY PLANT - CWIP</i>	14,812						10,022	19,601
(72) <i>TOTAL GENERAL PROPERTY</i>	477,287						464,951	489,623
(73)		Check						
(74) <i>Total Plant in Service</i>	4,564,821	4,774,747					4,654,190	4,895,304
(75) <i>Total Plant CWIP</i>	167,921	167,921					132,936	202,907
(76) <i>Total Plant</i>	4,732,742	4,942,669					4,787,126	5,098,211
(77)								
(78) WORKING CAPITAL & DEFERRED CHARGES								
(79)								
(80) WORKING CAPITAL - CASH FUEL	0						0	0
(81) WORKING CAPITAL - CASH OTHER	162,574						187,621	137,528
(82) WORKING CAPITAL - MAT. & SUP. FUEL	222,761						294,770	301,971
(83) WORKING CAPITAL - MAT. & SUP. OTHER	75,610							
(84) DEFERRED CHARGES - Financing	22,257		113,102				23,414	21,099
(85) DEFERRED CHARGES - Tax	23,925						23,925	23,925
(86) DEFERRED CHARGES - Pension	156,935						143,585	170,285
(87) DEFERRED CHARGES - Steam Assets								
(88) DEFERRED CHARGES - FAM Deferral	4,167						-290	8,624
(89) DEFERRED CHARGES - Other	29,562						34,227	24,897
(90) DEFERRED CHARGES - Other (DSM)	723						652	795
(91) DEFERRED CHARGES - Other (Storm Rider)	-2						-2	-2
(92) DEFERRED CHARGES - Regulated Assets	5,818						6,464	5,171
(93) DEFERRED Credits - ARO Steam	-81,338						-81,338	-83,440
(94) DEFERRED Credits - ARO Hydro	-40,430						-40,430	-39,391
(97) DEFERRED Credits - ARO Wind	-16,505						-16,505	-16,933
(95) DEFERRED Credits - ARO LM6000	-1,393						-1,393	-1,430
(95) DEFERRED Credits - ARO CT	-6,244						-6,244	-6,404
(96) DEFERRED Credits - ARO Transformers (Transmission)	-52						-52	-16
(97) DEFERRED Credits - ARO Substations (Distribution)	-1						-1	-1
(98) DEFERRED Credits - ARO Transformers (Distribution)	-55						-55	-16
(99) DEFERRED Credits - Other (Steam)	-29,365						-29,602	-30,128
(100) DEFERRED Credits - Cost of Removal Liability (COR)	10,587						17,353	3,821
(101) CONTRACT RECEIVABLE	93,310						91,290	95,331
(102) <i>Total</i>	632,844						632,844	613,609
(103)								
(104) Percentage of Transmission - EHV	100.00%							
(105)								
(106) <i>Total Rate Base</i>	5,365,587						(142,328)	(149,707)
(107)							-142,329	-149,709
(108)							0 Var	-1.1768
(109)							0%	0%
(110)								
(111)								
(112)								
(113) OFFICE OF THE PRESIDENT								
(114) EXECUTIVE MANAGEMENT	1,808.4							
(115)								
(116) CORPORATE INSURANCE	9,647.8							
(117) CORPORATE SECRETARY	1,757.3							
(118) CORPORATE SECRETARY & INSURANCE	11,405.2							
(119)								
(120) LEGAL SERVICES	5,043							
(121)								
(122) VP EXTERNAL RELATIONS								
(123) COMM. & PUBLIC AFFAIRS	3,450.6							
(124)								
(125)								
(126) ENVIRONMENTAL POLICIES & PROGRAMS	316							
(127)								
(128)								
(129) CUSTOMER OPERATIONS:								
(130)								
(131) Labour-related O&M								
(132) GENERATION	67,439.8	67,439.8						
(133) TRANSMISSION	20,579.8							
(134) DISTRIBUTION	54,020.5	74,600.3	74,600.3		0.0			
(135) RETAIL	31,100.8							
(136) <i>TOTAL FUNCTIONAL AREAS</i>	173,140.88	105,701.1	105,701.10		0.0			
(137)								
(138) Corporate Groups								
(139) (15) EXECUTIVE MANAGEMENT	1,274.5							
(140) (16) LEGAL SERVICES	1,881.6							
(141) (16) CORP. SECRETARY	-							
(142) (17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8							
(143) (18) REGULATORY AFFAIRS	2,288.8							
(144) (19) FINANCE GROUP	3,929.8							
(145) (20) PROCUREMENT	7,398.7							
(146) (20) IT	19,232.6							
(147) (21) HUMAN RESOURCES	6,309.1							
(148) GENERATION SERVICES	9,186.5	ECI						
(149) (25) OTHER EXPENSES	14,660.1	233.5	14,426.6					
(150) <i>TOTAL CORPORATE GROUPS</i>	67,907.51							
(151)								
(131) <i>TOTAL LABOUR RELATED</i>	241,048.39	241,048.4	0.0					
(132) TRANSMISSION CONTROL CENTER	5,429.9							
(133) GENERATION, TRANSMISSION AND DISTRIBUTION								
(134) TRANSMISSION BEFORE STORM EXPENSES	23,408						99%	
(135) TRANSMISSION STORM EXPENSES	273						1%	
(134) TRANSMISSION TOTAL	23,681	0	100%					
(135) DISTRIBUTION TOTAL:								
(136) SUBSTATIONS	1,477.7						60%	
(139) OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8						40%	
(140) OVERHEAD LINES STORM EXPENSES	23,810.5						100%	
(137) OVERHEAD LINES	59,526.3	0						
(138) UNDERGROUND LINES	579.1							
(139) LINE TRANSFORMERS	0.0							
(140) METERS	0.0							
(141) COMMUNICATIONS	0.0							
(142) STREET LIGHTING	579.1							
(143) <i>TOTAL DISTRIBUTION</i>	62,162.1							
(144)								
(145) <i>TOTAL G T & D</i>	85,843.5	87,322,687.3						
(146)		Amount	Weights		Source: CS subfunctionalization			

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

(492)					
(493)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8			
(494)		2023 Test COSS			
(495)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8
(496)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS	
(497)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%	
(498)	LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%	
(499)	LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%	
(500)	LOSS FACTOR PERCENTAGE - bulk power	0.910%			
(501)	LOSS FACTOR PERCENTAGE - TRANSMISSION				
(502)					
(503)	CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT				
(504)	DOMESTIC	1.00			
(505)	SMALL GENERAL	1.00			
(506)	GENERAL	5.00			
(507)	LARGE GENERAL	100.00			
(508)	SMALL INDUSTRIAL	5.00			
(509)	MEDIUM INDUSTRIAL	25.00			
(510)	LARGE INDUSTRIAL	100.00			
(511)	PHP	100.00			
(512)	MUNICIPAL	100.00			
(513)	UNMETERED	0.82			
(514)					
(515)	REVENUE TO COSS RATIO (2023 COSS)				
(516)	DOMESTIC	97.630			
(517)	SMALL GENERAL	97.140			
(518)	GENERAL	105.000			
(519)	LARGE GENERAL	104.010			
(520)	SMALL INDUSTRIAL	99.660			
(521)	MEDIUM INDUSTRIAL	99.270			
(522)	LARGE INDUSTRIAL	105.000			
(523)	PHP	100.000			
(524)	MUNICIPAL	101.830			
(525)	UNMETERED	100.000			
(526)					
(527)	2024 No. of Bills				
(528)	Residential	2,974,413			
(529)	Small General	199,098			
(530)	General	130,997			
(531)	Large General	243			
(532)	Small Industrial	20,815			
(533)	Medium Industrial	2,222			
(534)	Large Industrial	414			
(535)	PHP	12			
(536)	Municipal	12			
(537)	Unmetered	118,279			
(538)	TOTAL	3,446,505			
(539)	2024 Billed Revenue				
(540)	Residential	970,271,743			
(541)	Small General	68,514,938			
(542)	General	378,788,180			
(543)	Large General	52,607,094			
(544)	Small Industrial	41,802,365			
(545)	Medium Industrial	71,721,412			
(546)	Large Industrial	80,164,570			
(547)	PHP	70,794,480	Revenue BTL		
(548)	Municipal	6,000,854			
(549)	Unmetered	53,281,186			
(550)	TOTAL	1,793,946,820			
(551)	No of Bills Factor	85%			
(552)	Billed Revenue Factor	15%			
(553)					
(554)	Wiring Inspections Splits				
(555)	Residential	71.41%			
(556)	Non-residential	28.59%			
(557)					
(558)	NRIS - Demand	0.4384			
(559)	NRIS - Energy	0.5616			
(560)	ERIS - Demand	0.4384			
(561)	ERIS - Energy	0.5616			
(562)					
(563)	BIOMASS - DEMAND	0.4384			
(564)	BIOMASS - ENERGY	0.5616			
(565)					
(566)	Bad Debt Direct Cost Allocator (Domestic)	0.84			
(567)					
(568)					

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

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	January	February	March	April	May	June	July	August	September	October	November	December	Total
(1) MWH SALES - DOMESTIC	650,516	609,862	575,444	444,891	361,131	292,677	319,746	321,630	276,088	327,490	431,585	602,917	5,213,777.0
(2) MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,885	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3) MWH SALES - GENERAL	225,908	205,021	213,252	170,313	159,995	162,975	178,214	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4) MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5) MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6) MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,682	38,444	36,134	438,584.6
(7) MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8) MWH SALES - ELI 2P-RTP	53,616	47,174	73,037	69,965	70,262	64,416	75,811	70,262	75,514	81,360	72,739	56,390	810,547.2
(9) MWH SALES - MUNICIPAL	17,206	15,129	14,157	9,981	6,113	5,672	7,357	7,021	7,182	8,702	11,819	14,190	124,528.4
(10) MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11) MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL. / LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14) MWH SALES - ELIADC													
(15) MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16) MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17) MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18) MWH SALES - EBS/RTR	6,610	6,323	3,632	6,906	8,059	9,147	10,779	13,713	11,012	7,005	5,114	7,358	95,658.0
(18) MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19) LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20) LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21) LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22) LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23) LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24) LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25) LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26) LINE LOSSES - ELI 2P-RTP	1,378	1,206	1,886	1,692	1,655	1,721	1,515	1,744	1,744	1,918	1,847	1,382	19,449.0
(27) LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28) LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29) LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31) LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.3
(32) LINE LOSSES - ELIADC													
(33) LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,218.5
(34) LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35) LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	310.0
(36) LINE LOSSES - EBS/RTR	170	162	94	167	190	214	245	296	254	165	130	180	2,265.9
(37) LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38) CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39) CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40) CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41) CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42) CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43) CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44) CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45) CLASS NON-COINCIDENT DMD. - ELI 2P-RTP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(46) CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47) CLASS NON-COINCIDENT DMD. - UNMETERED	16,774	16,063	14,297	17,780	21,371	19,660	21,350	17,797	18,478	13,522	17,133	12,711	21,371.5
(48) CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(49) CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(50) CLASS NON-COINCIDENT DMD. - ELIADC													
(51) CLASS NON-COINCIDENT DMD. - BUTU	7,244	8,786	8,427	6,283	4,576	4,684	4,467	4,366	4,772	5,909	5,842	6,678	8,786.4
(52) CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
CLASS NON-COINCIDENT DMD. - EBS/RTR	53,774	56,647	56,100	46,007	41,271	45,023	43,769	42,544	41,649	42,700	48,221	51,716	56,646.8
(53) CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(54) CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(55) CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56) SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57) SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58) SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59) SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60) SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61) SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62) SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63) SYSTEM COINCIDENT DMD. - ELI 2P-RTP	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000.0
(64) SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65) SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66) SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(67) SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(68) SYSTEM COINCIDENT DMD. - ELIADC													-
(69) SYSTEM COINCIDENT DMD. - BUTU	6,867	6,910	7,021	7,085	7,129	7,193	7,146	7,136	7,143	7,101	6,981	6,858	6,866.9
(70) SYSTEM COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(71) SYSTEM COINCIDENT DMD. - EBS/RTR	46,884	53,899	53,184	42,017	36,291	41,417	38,491	36,855	37,673	41,636	41,623	46,633	46,884.5
(72) SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73) SYSTEM COINCIDENT DMD. - INTERRUPTIBLE	66,917	72,012	62,804	67,962	78,240	77,089	78,318	73,427	87,802	68,374	83,935	60,116	66,916.9
(74) SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(75) TOTAL COINCIDENT DEMAND AT CUSTOMER METER	2,091,748	2,054,955	1,767,344	1,488,419	1,260,627	1,174,720	1,218,534	1,225,397	1,172,292	1,303,265	1,617,153	1,888,442	2,091,748.3
(76) TOTAL COINCIDENT DEMAND AT GENERATOR	2,354,024	2,294,588	1,936,433	1,612,664	1,353,954	1,246,337	1,303,133	1,313,962	1,253,165	1,405,034	1,781,504	2,129,114	2,354,024.0
(77) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	69,593.6

2,205,388
#####

96,000

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

ALLOCATION FACTOR INFORMATION													
Calendar Month of System Peak													
	January	February	March	April	May	June	July	August	September	October	November	December	Total
(78) PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	0	0	0	0	0	0	0	0	0	0	0	0	-
(79) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			-23%										
(81) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(82) LOSS FACTOR PERCENTAGE - SECONDARY													
(83) LOSS FACTOR PERCENTAGE - PRIMARY													
(84) LOSS FACTOR PERCENTAGE - TRANSMISSION													
(85) DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(86) DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(87) DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(88) DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(89) DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(90) DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(91) DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(92) DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	343	322	266	234	211	179	203	208	204	225	286	348	3,029.6
(93) DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,208	8,800.5
(94) DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(95) DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(96) DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	19	157	21	100	83	100	126	91	707.1
(97) DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(98) DEMAND LINE LOSS ADJUSTMENT - BUTU	682	639	528	464	420	356	403	413	406	448	568	691	6,018.5
(99) DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(100) DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,012	2,166	1,769	1,227	959	929	975	959	962	1,173	1,488	2,027	16,646.0
(101) DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(102) DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE	2,677	2,880	2,512	2,719	3,130	3,084	3,133	2,937	3,512	2,735	3,357	2,405	
(103) DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
(104) TOTAL DEMAND LOSSES	262,276	239,632	169,089	124,245	93,327	71,618	84,599	88,565	80,872	101,769	164,351	240,672	3CP
(105)													
(106) REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107) REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(108) REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(109) REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(110) REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(111) REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(112) REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(113) REQUIREMENTS - ELI 2P-RTP	8,343	8,322	8,266	8,234	8,211	8,179	8,203	8,208	8,204	8,225	8,286	8,348	25,012.6
(114) REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(115) REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(116) REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(117) REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(118) REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(119) REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(120) REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(121) REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(122) REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(123) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(124) MWH Sales													
(125) EHV - LIR													217,317.5
(126) HV - LIR													149,380.9
(127) HV - Municipal													67,563.2
(128) Distribution BP Substation - LIR													32,210.3
(129) Distribution BP Substation - Municipal													
(130) Distribution Primary Voltage - LIR													
(131) Distribution Primary Voltage - Municipal													298,694.2
(132)													55,511.1
(133) Energy Line Losses													
(134) EHV - LIR													3.1%
(135) HV - LIR													4.2%
(136) HV - Municipal													3.8%
(137) Distribution BP Substation LIR													4.4%
(138) Distribution BP Substation - Municipal													4.2%
(139) Distribution Primary Voltage - LIR													5.9%
(140) Distribution Primary Voltage - Municipal													4.2%
(139)													
(140) Class Non-Coincident Dmd (at customer's meter)													
(141) EHV - LIR													33,243.3
(142) HV - LIR													24,112.6
(143) HV - Municipal													17,909.8
(144) Distribution BP Substation - LIR													8,309.6
(145) Distribution BP Substation - Municipal													
(146) Distribution Primary Voltage - LIR													
(147) Distribution Primary Voltage - Municipal													50,775.5
(148)													14,918.0
(149) System Coincident DMD													
(150) EHV - LIR													18,609.2
(151) HV - LIR													20,236.9
(152) HV - Municipal													16,511.5
(153) Distribution BP Substation - LIR													4,727.9
(154) Distribution BP Substation - Municipal													14,042.7
(155) Distribution Primary Voltage - LIR													34,200.8
(156) Distribution Primary Voltage - Municipal													14,042.7
(157)													
(158) Demand Line Losses													
(159) EHV - LIR													
(160) HV - LIR													
(161) HV - Municipal													
(162) Distribution BP Substation LIR													
(163) Distribution BP Substation - Municipal													
(164) Distribution Primary Voltage - LIR													
(165) Distribution Primary Voltage - Municipal													
(166)													
(155)													
(156) System Coincident 3CP DMD													
(157) EHV - LIR													60,986.8
(158) HV - LIR													55,214.2
(159) HV - Municipal													51,011.0
(160) Distribution BP Substation - LIR													15,951.7
(161) Distribution BP Substation - Municipal													-
(162) Distribution Primary Voltage - LIR													111,061.6
Distribution Primary Voltage - Municipal													45,013.2
ELIADC - MWh Loss Factor													

[illegible]

Line #	
1	
2	
3	
4	COLUMN
5	
6	
7	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
30	
31	
32	
33	
34	
35	
37	
38	
39	
40	
41	
42	
43	
45	

	Total Fuel-related costs (CA IR-001 Att 01)	Variance	% Var
Rate Class			
FAM Rate Classes (ATL)			
Residential	\$477,624,733	\$2,014,167	0.42%
Small General	\$30,675,353	\$149,788	0.49%
General Demand	\$187,835,033	\$980,347	0.52%
Large General	\$28,409,065	\$166,409	0.59%
Small Industrial	\$21,216,769	\$116,217	0.55%
Medium Industrial	\$34,890,616	\$207,575	0.59%
Large Industrial	\$53,969,549	\$322,142	0.60%
PHP	\$60,069,944	-\$4,052,818	-6.75%
Municipal	\$10,727,436	\$45,313	0.42%
Unmetered	\$6,286,580	\$36,502	0.58%
Total	\$911,705,078	-\$14,357	0.00%
Purchased Power Allocation Factors.			
Non-FAM Rate Classes			
BUTU			
GRLF			
1P - RTP			
PHP			
Shore Power			
EBS /RSS			
Total Below-the-line	\$12,629,301	\$14,357	0.11%
In Province Total	\$924,334,379	-\$0	0.00%
Exports			
Grand Total	\$924,334,379	-\$0	0.00%

PHP
PHP ATL & BtL
ELIADC
Var
% Var

REDACTED ELID Tariff Synapse IR-30 Attachment 2 Page 5 of 15

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Purchased Power													
Imports	\$4,757,627	\$4,589,694	\$3,462,924	\$11,463,432	\$11,169,883	\$11,583,281	\$8,099,729	\$7,009,590	\$10,846,749	\$12,840,536	\$6,018,108	\$2,855,712	\$94,697,267
Biomass													
IPP	\$1,933,751	\$1,501,824	\$1,568,024	\$71,916	\$1,476,419	\$1,440,568	\$1,932,636	\$1,975,140	\$1,562,773	\$85,309	\$1,604,921	\$1,699,971	\$16,853,252
Comfit	\$275,302	\$272,644	\$342,881	\$266,456	\$284,110	\$307,286	\$289,319	\$290,681	\$269,472	\$260,632	\$316,932	\$273,585	\$3,449,301
Total	\$2,209,053	\$1,774,468	\$1,910,905	\$338,372	\$1,760,529	\$1,747,854	\$2,221,955	\$2,265,821	\$1,832,245	\$345,941	\$1,921,853	\$1,973,556	\$20,302,553
Maritime Link													
ML - NS Block (GWh)	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$200,473,214
ML - Supp Block (GWh)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$200,473,214
Regular other than biomass and wind													
IPP	\$1,089,522	\$1,308,985	\$1,789,401	\$1,774,269	\$1,644,728	\$1,527,824	\$1,253,560	\$1,142,692	\$1,514,565	\$1,430,960	\$1,813,629	\$2,167,026	\$18,457,161
Comfit	\$2,870	\$1,439	\$1,729	\$1,630	\$1,443	\$1,296	\$1,381	\$1,744	\$1,568	\$1,518	\$2,278	\$1,843	\$20,739
Total	\$1,092,392	\$1,310,424	\$1,791,130	\$1,775,899	\$1,646,171	\$1,529,120	\$1,254,941	\$1,144,436	\$1,516,133	\$1,432,478	\$1,815,907	\$2,168,869	\$18,477,900
Wind NRIS													
IPP	\$3,389,237	\$3,589,681	\$4,112,442	\$3,528,178	\$3,229,511	\$2,482,409	\$2,309,965	\$2,149,334	\$3,273,229	\$4,362,000	\$6,574,920	\$8,509,661	\$47,510,568
Comfit	\$5,614,353	\$5,845,565	\$7,184,191	\$6,103,011	\$5,485,641	\$4,534,886	\$3,924,560	\$3,524,955	\$4,595,517	\$3,778,557	\$6,622,536	\$6,783,993	\$63,997,765
Total	\$9,003,590	\$9,435,246	\$11,296,633	\$9,631,189	\$8,715,152	\$7,017,296	\$6,234,525	\$5,674,290	\$7,868,746	\$8,140,557	\$13,197,455	\$15,293,654	\$111,508,333
Wind ERIS													
IPP	\$2,609,660	\$3,258,459	\$3,627,090	\$2,521,417	\$2,850,490	\$2,534,080	\$2,191,956	\$1,916,096	\$2,250,818	\$2,157,931	\$3,711,916	\$3,788,118	\$33,418,031
Comfit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,609,660	\$3,258,459	\$3,627,090	\$2,521,417	\$2,850,490	\$2,534,080	\$2,191,956	\$1,916,096	\$2,250,818	\$2,157,931	\$3,711,916	\$3,788,118	\$33,418,031
Grand Total	\$36,378,424	\$37,074,393	\$38,794,783	\$42,436,409	\$42,848,326	\$41,117,732	\$36,709,207	\$34,716,334	\$41,020,793	\$41,623,544	\$43,371,341	\$42,786,010	\$478,877,298
Plant Fuel Costs													
Plant Fuel Costs	\$67,441,935	\$54,358,722	\$49,574,650	\$30,087,598	\$22,231,785	\$23,382,648	\$35,228,716	\$35,916,700</					

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 2 Page 6 of 15

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
BUTU													
Total	\$66,775,493	\$53,786,205	\$49,240,607	\$29,415,302	\$21,466,732	\$22,401,410	\$34,070,736	\$34,410,093	\$22,009,261	\$24,800,217	\$32,849,946	\$43,957,887	\$435,183,889
Exports													
Domestic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Large General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Medium Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Large Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unmetered													
BUTU													
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Imports													
Domestic	\$2,723,719	\$2,660,616	\$1,893,254	\$5,935,564	\$5,256,488	\$4,845,949	\$3,389,837	\$2,969,340	\$4,342,274	\$5,546,689	\$2,942,788	\$1,633,796	\$44,140,315
Small General	\$165,921	\$160,786	\$118,484	\$372,962	\$373,692	\$392,937	\$280,378	\$240,743	\$361,918	\$412,448	\$196,842	\$93,959	\$3,171,069
General	\$941,410	\$894,020	\$699,220	\$2,265,966	\$2,307,013	\$2,690,027	\$1,889,972	\$1,634,471	\$2,518,563	\$2,897,275	\$1,287,411	\$552,618	\$20,577,967
Large General	\$120,880	\$120,018	\$93,463	\$359,082	\$393,928	\$465,863	\$355,572	\$300,721	\$481,919	\$495,887	\$189,597	\$74,600	\$3,451,531
Small Industrial	\$101,395	\$94,837	\$72,485	\$261,018	\$295,419	\$371,396	\$236,671	\$185,518	\$288,812	\$308,248	\$142,188	\$64,491	\$2,422,479
Medium Industrial	\$155,834	\$147,878	\$120,476	\$451,606	\$527,761	\$628,569	\$401,876	\$326,925	\$547,594	\$595,976	\$258,403	\$96,570	\$4,259,468
Large Industrial	\$232,205	\$218,503	\$170,044	\$694,744	\$829,612	\$935,673	\$604,878	\$577,084	\$912,813	\$998,065	\$397,978	\$135,982	\$6,707,581
PHP	\$211,829	\$194,253	\$226,680	\$884,050	\$969,493	\$1,011,455	\$763,288	\$617,571	\$1,126,982	\$1,306,195	\$468,311	\$144,558	\$7,924,664
Municipal	\$68,540	\$62,816	\$44,314	\$127,145	\$84,899	\$89,638	\$74,595	\$62,103	\$107,951	\$140,664	\$76,679	\$36,638	\$975,982
Unmetered													
BUTU													
Total	\$4,757,627	\$4,589,694	\$3,462,924	\$11,463,432	\$11,169,883	\$11,583,281	\$8,099,729	\$7,009,590	\$10,846,749	\$12,840,536	\$6,018,108	\$2,855,712	\$94,697,267
Purchased Biomass Generation	16,091,017	12,468,320	13,004,765	352,527	12,236,372	11,899,369	16,036,280	16,447,820	13,090,652	418,181	13,292,610	14,132,701	139,470,614
Relative Share	11.5%	8.9%	9.3%	0.3%	8.8%	8.5%	11.5%	11.8%	9.4%	0.3%	9.5%	10.1%	100.0%
Bio-fuel Apportioned	\$970,018	\$751,630	\$783,969	\$21,251	\$737,648	\$717,332	\$966,718	\$991,527	\$789,146	\$25,209	\$801,321	\$851,964	\$8,407,734
Domestic	\$555,331	\$435,715	\$428,612	\$11,004	\$347,133	\$300,101	\$404,584	\$420,022	\$315,919	\$10,890	\$391,837	\$487,422	\$4,108,568
Small General	\$33,829	\$26,331	\$26,823	\$691	\$24,678	\$24,334	\$33,464	\$34,054	\$26,331	\$810	\$26,210	\$28,031	\$285,586
General	\$191,941	\$146,409	\$158,296	\$4,201	\$152,353	\$166,589	\$225,572	\$231,201	\$183,236	\$5,688	\$171,421	\$164,866	\$1,801,772
Large General	\$24,646	\$19,655	\$21,159	\$666	\$26,015	\$28,850	\$42,438	\$42,538	\$35,062	\$974	\$25,245	\$22,256	\$289,502
Small Industrial	\$20,673	\$15,531	\$16,410	\$484	\$19,509	\$23,000	\$28,247	\$26,242	\$21,012	\$605	\$18,933	\$19,240	\$209,886
Medium Industrial	\$31,772	\$24,217	\$27,274	\$837	\$34,853	\$38,926	\$47,965	\$46,245	\$39,840	\$1,170	\$34,407	\$28,810	\$356,316
Large Industrial	\$47,343	\$35,783	\$38,496	\$1,288	\$54,787	\$57,945	\$72,193	\$81,630	\$66,411	\$1,959	\$52,991	\$40,568	\$551,396
PHP	\$43,189	\$31,812	\$51,318	\$1,639	\$64,024	\$62,638	\$91,100	\$87,357	\$81,993	\$2,564	\$62,356	\$43,127	\$623,117
Municipal	\$13,974	\$10,287	\$10,032	\$236	\$5,607	\$5,551	\$8,903	\$8,785	\$7,854	\$276	\$10,210	\$10,931	\$92,645
Unmetered													
BUTU													
Total	\$970,018	\$751,630	\$783,969	\$21,251	\$737,648	\$717,332	\$966,718	\$991,527	\$789,146	\$25,209	\$801,321	\$851,964	\$8,407,734

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Domestic	\$41,507,701	\$34,275,849	\$29,242,754	\$21,177,297	\$15,705,751	\$14,517,840	\$18,053,448	\$17,965,856	\$13,469,151	\$16,270,455	\$19,397,881	\$27,270,197	\$268,854,180
Small General	\$2,528,527	\$2,071,349	\$1,830,072	\$1,330,678	\$1,116,546	\$1,177,189	\$1,493,224	\$1,456,603	\$1,122,621	\$1,209,861	\$1,297,517	\$1,568,295	\$18,202,482
General	\$14,346,469	\$11,517,365	\$10,799,985	\$8,084,663	\$6,893,076	\$8,058,974	\$10,065,532	\$9,889,296	\$7,812,244	\$8,498,762	\$8,486,189	\$9,223,916	\$113,676,472
Large General	\$1,842,136	\$1,546,157	\$1,443,613	\$1,281,157	\$1,177,010	\$1,395,665	\$1,893,688	\$1,819,498	\$1,494,848	\$1,454,618	\$1,249,760	\$1,245,171	\$17,843,321
Small Industrial	\$1,545,197	\$1,221,756	\$1,119,592	\$931,279	\$882,675	\$1,112,655	\$1,122,469	\$895,857	\$904,205	\$904,205	\$937,254	\$1,076,435	\$13,009,826
Medium Industrial	\$2,374,803	\$1,905,061	\$1,860,843	\$1,611,269	\$1,576,886	\$1,883,111	\$2,140,296	\$1,978,046	\$1,698,564	\$1,748,215	\$1,703,306	\$1,611,872	\$22,092,273
Large Industrial	\$3,538,646	\$2,814,899	\$2,626,457	\$2,478,753	\$2,478,781	\$2,803,156	\$3,221,434	\$3,491,623	\$2,831,422	\$2,927,689	\$2,623,340	\$2,269,711	\$34,105,911
ELIADC	\$3,228,131	\$2,502,503	\$3,501,244	\$3,154,173	\$2,896,728	\$3,030,190	\$4,065,084	\$3,736,584	\$3,495,745	\$3,831,544	\$3,086,948	\$2,412,860	\$38,941,734
Municipal	\$1,044,498	\$809,238	\$684,464	\$453,635	\$253,669	\$268,544	\$397,273	\$375,753	\$334,850	\$412,619	\$505,444	\$611,542	\$6,151,528
Unmetered													
BUTU													
Total	\$72,503,138	\$59,127,530	\$53,487,499	\$40,899,985	\$33,374,262	\$34,702,023	\$43,137,184	\$42,411,210	\$33,645,156	\$37,665,963	\$39,669,375	\$47,665,563	\$538,288,890
Domestic	6.38	5.62	5.08	4.76	4.35	4.96	5.65	5.59	4.88	4.97	4.49	4.52	5.16
Small General	6.38	5.62	5.08	4.76	4.35	4.96	5.64	5.58	4.88	4.97	4.49	4.52	5.15
General	6.36	5.60	5.06	4.75	4.34	4.94	5.63	5.57	4.86	4.95	4.48	4.51	5.12
Large General	6.19	5.45	4.93	4.62	4.23	4.82	5.49	5.44	4.74	4.83	4.36	4.39	4.98
Small Industrial	6.35	5.59	5.06	4.74	4.33	4.94	5.62	5.56	4.86	4.94	4.47	4.50	5.10
Medium Industrial	6.29	5.54	5.01	4.70	4.29	4.90	5.57	5.52	4.82	4.90	4.43	4.46	5.04
Large Industrial	6.09	5.37	4.85	4.56	4.17	4.75	5.42	5.37	4.68	4.76	4.29	4.33	4.89
PHP	6.02	5.30	4.79	4.51	4.12	4.70	5.36	5.32	4.63	4.71	4.24	4.28	4.80
Municipal	6.07	5.35	4.83	4.54	4.15	4.73	5.40	5.35	4.66	4.74	4.28	4.31	4.94
Unmetered													
BUTU													
Total	6.34	5.59	5.04	4.73	4.32	4.92	5.61	5.56	4.84	4.92	4.45	4.50	5.10
Maritime Link	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$112,594,995
Energy													
Domestic	\$5,439,216	\$5,129,840	\$4,858,310	\$4,415,551	\$3,925,410	\$3,926,867	\$3,974,707	\$3,756,259	\$4,053,111	\$4,588,141	\$5,368,110	\$4,672,670	\$54,108,191
Small General	\$328,701	\$321,036	\$305,273	\$313,908	\$318,295	\$324,796	\$322,254	\$313,075	\$301,387	\$306,899	\$308,717	\$316,471	\$3,780,812
General	\$1,827,684	\$1,894,561	\$1,854,712	\$1,937,935	\$2,179,028	\$2,189,388	\$2,187,875	\$2,178,668	\$2,117,115	\$2,007,221	\$1,815,718	\$1,981,315	\$24,171,223
Large General	\$245,359	\$253,242	\$293,912	\$330,907	\$377,367	\$411,903	\$402,540	\$416,881	\$362,358	\$295,603	\$245,111	\$311,734	\$3,946,916
Small Industrial	\$193,880	\$196,402	\$213,646	\$248,157	\$300,845	\$274,166	\$248,331	\$249,835	\$225,245	\$221,687	\$211,895	\$227,353	\$2,811,442
Medium Industrial	\$302,313	\$326,434	\$369,643	\$443,693	\$509,166	\$465,543	\$437,616	\$473,693	\$435,496	\$402,879	\$317,295	\$387,347	\$4,870,755
Large Industrial	\$446,695	\$460,740	\$568,654	\$696,890	\$757,932	\$700,705	\$772,475	\$789,623	\$729,313	\$620,493	\$446,790	\$597,822	\$7,588,132
ELIADC	\$397,121	\$614,197	\$723,603	\$814,393	\$819,319	\$884,210	\$826,669	\$974,889	\$954,471	\$730,150	\$474,969	\$687,059	\$8,901,050
Municipal	\$128,418	\$120,070	\$104,069	\$71,317	\$72,610	\$86,412	\$83,130	\$93,382	\$102,787	\$119,552	\$120,381	\$106,412	\$1,208,541
Unmetered	\$56,566	\$56,659	\$68,356	\$80,802	\$85,924	\$78,940	\$76,041	\$91,382	\$75,480	\$73,935	\$54,194	\$68,934	\$867,213
BUTU	\$16,963	\$9,735	\$22,739	\$29,727	\$37,020	\$39,985	\$51,277	\$45,228	\$26,155	\$16,357	\$19,735	\$25,799	\$340,719
Total	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$9,382,916	\$112,594,995
BIOMASS	\$695,899.40	\$574,472.96	\$632,939.18	\$178,109.51	\$574,497.49	\$578,788.93	\$704,998.65	\$715,702.18	\$585,852.49	\$180,137.63	\$629,342.56	\$629,937.69	\$6,680,679
Energy													
Domestic	\$403,408	\$314,077	\$327,725	\$83,817	\$240,345	\$242,230	\$298,645	\$286,517	\$253,069	\$88,085	\$360,056	\$313,707	\$3,211,683
Small General	\$24,379	\$19,656	\$20,593	\$5,959	\$19,489	\$20,035	\$24,213	\$23,880	\$18,818	\$5,892	\$20,707	\$21,247	\$224,866
General	\$135,553	\$115,995	\$125,113	\$36,787	\$133,418	\$135,053	\$164,389	\$166,183	\$132,189	\$38,536	\$121,786	\$133,019	\$1,438,020
Large General	\$18,197	\$15,505	\$19,826	\$6,281	\$23,105	\$25,408	\$30,245	\$31,799	\$22,625	\$5,675	\$16,440	\$20,929	\$236,037
Small Industrial	\$14,379	\$12,025	\$14,412	\$4,711	\$18,420	\$16,912	\$18,659	\$19,057	\$14,064	\$4,256	\$14,212	\$15,264	\$166,370
Medium Industrial	\$22,422	\$19,986	\$24,935	\$8,415	\$31,175	\$28,717	\$32,881	\$36,132	\$27,192	\$7,735	\$21,282	\$26,005	\$286,877
Large Industrial	\$33,130	\$28,209	\$38,359	\$13,229	\$46,407	\$43,223	\$58,041	\$60,230	\$45,537	\$11,913	\$29,968	\$40,136	\$448,381
PHP	\$29,453	\$37,604	\$48,812	\$15,459	\$50,165	\$54,543	\$62,113	\$74,362	\$59,595	\$14,018	\$31,858	\$46,127	\$524,109
Municipal	\$9,524	\$7,351	\$7,020	\$1,354	\$4,446	\$5,330	\$6,246	\$7,123	\$6,418	\$2,295	\$8,074	\$7,144	\$72,326
Unmetered	\$4,195	\$3,469	\$4,611	\$1,534	\$5,261	\$4,869	\$5,713	\$6,970	\$4,713	\$1,419	\$3,635	\$4,628	\$51,019
BUTU	\$1,258	\$596	\$1,534	\$564	\$2,267	\$2,466	\$3,853	\$3,450	\$1,633	\$314	\$1,324	\$1,732	\$20,991
Total	\$695,899	\$574,473	\$632,939	\$178,110	\$574,497	\$578,789	\$704,999	\$715,702	\$585,852	\$180,138	\$629,343	\$629,938	\$6,680,679
Regular other than biomass and wind	\$613,537.49	\$735,994.71	\$1,005,981.30	\$997,426.64	\$924,565.63	\$858,824.07	\$704,832.93	\$642,767.91	\$851,529.88	\$804,545.56	\$1,019,897.08	\$1,218,136.74	\$10,378,040
Energy													
Domestic	\$355,664	\$402,384	\$520,880	\$469,384	\$386,799	\$359,429	\$298,575	\$257,319	\$367,833	\$393,414	\$583,499	\$606,629	\$5,001,807
Small General	\$21,493	\$25,182	\$32,730	\$33,369	\$31,364	\$29,729	\$24,207	\$21,447	\$27,352	\$26,315	\$33,557	\$41,086	\$347,831
General	\$119,510	\$148,609	\$198,851	\$206,007	\$214,715	\$200,396	\$164,350	\$149,248	\$192,135	\$172,111	\$197,364	\$257,224	\$2,220,521
Large General	\$16,044	\$19,864	\$31,512	\$35,176	\$37,185	\$37,702	\$30,238	\$28,558	\$32,885	\$25,347	\$26,643	\$40,471	\$361,624

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 2 Page 8 of 15

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Small Industrial	\$12,678	\$15,406	\$22,906	\$26,380	\$29,644	\$25,095	\$18,654	\$17,115	\$20,442	\$19,009	\$23,032	\$29,516	\$259,876
Medium Industrial	\$19,768	\$25,605	\$39,631	\$47,127	\$50,172	\$42,611	\$32,873	\$32,450	\$39,523	\$34,545	\$34,489	\$50,287	\$449,082
Large Industrial	\$29,209	\$36,140	\$60,968	\$74,081	\$74,684	\$64,136	\$58,027	\$54,092	\$66,187	\$53,205	\$48,565	\$77,612	\$696,907
PHP	\$25,967	\$48,178	\$77,580	\$86,572	\$80,733	\$80,932	\$62,098	\$66,784	\$86,621	\$62,607	\$51,628	\$89,197	\$818,899
Municipal	\$8,397	\$9,418	\$11,158	\$7,581	\$7,155	\$7,909	\$6,245	\$6,397	\$9,328	\$10,251	\$13,085	\$13,815	\$110,739
Unmetered	\$3,699	\$4,444	\$7,329	\$8,589	\$8,467	\$7,225	\$5,712	\$6,260	\$6,850	\$6,340	\$5,891	\$8,949	\$79,755
BUTU	\$1,109	\$764	\$2,438	\$3,160	\$3,648	\$3,660	\$3,852	\$3,098	\$2,374	\$1,403	\$2,145	\$3,349	\$30,999
Total	\$613,537	\$735,995	\$1,005,981	\$997,427	\$924,566	\$858,824	\$704,833	\$642,768	\$851,530	\$804,546	\$1,019,897	\$1,218,137	\$10,378,040
Wind NRIS	\$5,056,831.22	\$5,299,269.05	\$6,344,709.84	\$5,409,319.27	\$4,894,830.75	\$3,941,236.63	\$3,501,596.36	\$3,186,942.46	\$4,419,450.62	\$4,572,111.80	\$7,412,299.11	\$8,589,620.82	\$62,628,218
Energy													
Domestic	\$2,931,413	\$2,897,223	\$3,285,180	\$2,545,597	\$2,047,787	\$1,649,457	\$1,483,315	\$1,275,827	\$1,909,057	\$2,235,712	\$4,240,690	\$4,277,611	\$30,778,868
Small General	\$177,150	\$181,314	\$206,425	\$180,970	\$166,046	\$136,429	\$120,261	\$106,337	\$141,956	\$149,546	\$243,880	\$289,714	\$2,100,030
General	\$985,013	\$1,070,008	\$1,254,153	\$1,117,234	\$1,136,744	\$919,639	\$816,490	\$739,993	\$997,183	\$978,080	\$1,434,378	\$1,813,802	\$13,262,715
Large General	\$132,234	\$143,026	\$198,743	\$190,770	\$196,863	\$173,017	\$150,223	\$141,595	\$170,674	\$144,042	\$193,632	\$285,378	\$2,120,197
Small Industrial	\$104,490	\$110,923	\$144,467	\$143,064	\$156,943	\$115,162	\$92,674	\$84,857	\$106,093	\$108,024	\$167,393	\$208,131	\$1,542,221
Medium Industrial	\$162,929	\$184,363	\$249,952	\$255,583	\$265,619	\$195,549	\$163,313	\$160,892	\$205,123	\$196,315	\$250,656	\$354,598	\$2,644,891
Large Industrial	\$240,742	\$260,216	\$384,523	\$401,762	\$395,394	\$294,327	\$288,279	\$268,198	\$343,514	\$302,354	\$352,955	\$547,278	\$4,079,542
PHP	\$214,024	\$346,885	\$489,299	\$469,503	\$427,418	\$371,407	\$308,504	\$331,125	\$449,566	\$355,788	\$375,215	\$628,971	\$4,767,704
Municipal	\$69,209	\$67,813	\$70,371	\$41,115	\$37,879	\$36,297	\$31,023	\$31,718	\$48,414	\$58,255	\$95,099	\$97,415	\$684,608
Unmetered	\$30,486	\$32,000	\$46,222	\$46,583	\$44,824	\$33,158	\$28,378	\$31,038	\$35,552	\$36,027	\$42,812	\$63,106	\$470,186
BUTU	\$9,142	\$5,498	\$15,376	\$17,138	\$19,312	\$16,796	\$19,136	\$15,362	\$12,319	\$7,970	\$15,590	\$23,618	\$177,257
Total	\$5,056,831	\$5,299,269	\$6,344,710	\$5,409,319	\$4,894,831	\$3,941,237	\$3,501,596	\$3,186,942	\$4,419,451	\$4,572,112	\$7,412,299	\$8,589,621	\$62,628,218
Wind ERIS	\$1,465,705.31	\$1,830,100.72	\$2,037,140.88	\$1,416,143.97	\$1,600,966.53	\$1,423,256.10	\$1,231,103.50	\$1,076,167.81	\$1,264,163.11	\$1,211,993.49	\$2,084,783.07	\$2,127,581.63	\$18,769,106
Energy													
Domestic	\$849,660	\$1,000,555	\$1,054,796	\$666,430	\$669,776	\$595,650	\$521,509	\$430,822	\$546,077	\$592,651	\$1,192,736	\$1,059,531	\$9,180,193
Small General	\$51,346	\$62,617	\$66,278	\$47,378	\$54,309	\$49,267	\$42,282	\$35,908	\$40,606	\$39,642	\$68,594	\$71,760	\$629,987
General	\$285,503	\$369,527	\$402,680	\$292,488	\$371,798	\$332,099	\$287,064	\$249,881	\$285,240	\$259,273	\$403,433	\$449,264	\$3,988,251
Large General	\$38,327	\$49,394	\$63,812	\$49,943	\$64,389	\$62,480	\$52,816	\$47,814	\$48,821	\$38,183	\$54,461	\$70,686	\$641,125
Small Industrial	\$30,286	\$38,307	\$46,385	\$37,454	\$51,332	\$41,587	\$32,583	\$28,655	\$30,347	\$28,635	\$47,081	\$51,552	\$464,205
Medium Industrial	\$47,224	\$63,670	\$80,254	\$66,911	\$86,877	\$70,616	\$57,418	\$54,330	\$58,674	\$52,040	\$70,500	\$87,831	\$796,345
Large Industrial	\$69,778	\$89,865	\$123,461	\$105,180	\$129,323	\$106,287	\$101,354	\$90,565	\$98,260	\$80,149	\$99,272	\$135,556	\$1,229,053
PHP	\$62,034	\$119,797	\$157,103	\$122,915	\$139,797	\$134,122	\$108,465	\$111,814	\$128,596	\$94,314	\$105,533	\$155,791	\$1,440,280
Municipal	\$20,060	\$23,419	\$22,595	\$10,764	\$12,389	\$13,108	\$10,907	\$10,710	\$13,849	\$15,443	\$26,747	\$24,129	\$204,119
Unmetered	\$8,836	\$11,051	\$14,841	\$12,195	\$14,661	\$11,974	\$9,977	\$10,481	\$10,169	\$9,550	\$12,041	\$15,631	\$141,408
BUTU	\$2,650	\$1,899	\$4,937	\$4,487	\$6,317	\$6,065	\$6,728	\$5,187	\$3,524	\$2,113	\$4,385	\$5,850	\$54,141
Total	\$1,465,705	\$1,830,101	\$2,037,141	\$1,416,144	\$1,600,967	\$1,423,256	\$1,231,103	\$1,076,168	\$1,264,163	\$1,211,993	\$2,084,783	\$2,127,582	\$18,769,106

REDACTED ELID Tariff Synapse IR-30 Attachment 2 Page 9 of 15

ATL

BUTU Capacity Credit Calc.

	Installed Capacity	Capacity Credit	Approved Contract Demands (kW)	FAM-related Demand Charge	Gross Demand Payment	Net Demand payment bfr Credits	Capacity Credit
Ellershous Imports	23,500	20.5%	7,549	\$6.219			
		0%		\$6.219			
Total							-\$300,185

Biomass Calculations

(\$ in millions)

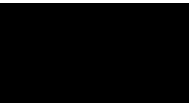
Capital

Fuel

Operating

Total

2026



54.0 100.0%

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

Annual Peak of ATL 2,297,508
Annual Energy Requirement of ATL 11,303,785,142

System Coincident Load Factor 56.164608%

Rate Base	Average	2025	2026
Steam Plant	\$ 481,584	\$ 543,265	\$ 419,903
Steam Plant - CWIP	\$ 4,559	\$ 4,744	\$ 4,374
Steam Environmental & Fuel Conversion	\$ 360,906	\$ 369,394	\$ 352,418
Steam Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
Hydro Plant	\$ 644,461	\$ 603,548	\$ 685,374
Hydro Plant - CWIP	\$ 44,561	\$ 55,299	\$ 33,823
Hydro Environmental & Fuel Conversion	\$ 10,643	\$ 10,402	\$ 10,884
Hydro Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
Wind Plant	\$ 163,575	\$ 168,639	\$ 158,510
Wind Plant - CWIP	\$ 196	\$ 196	\$ 196
Gas Turbine Plant	\$ 67,260	\$ 58,451	\$ 76,069
Gas Turbine Plant - CWIP	\$ 881	\$ 1,070	\$ 692
Gas Environmental & Fuel Conversion	\$ -	\$ -	\$ -
Gas Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
LM6000 Plant	\$ 93,707	\$ 94,612	\$ 92,802
LM6000 Plant - CWIP	\$ 30	\$ 0	\$ 60
LM6000 Environmental & Fuel Conversion	\$ -	\$ -	\$ -
LM6000 Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
ECEI Batteries Plant	\$ 145,582	\$ 119,318	\$ 171,846
ECEI Batteries CWIP	\$ 15,185	\$ 30,370	\$ (0)
Generation-related Trans Assets Plant	\$ 58,575	\$ 58,575	\$ 58,575
Generation-related Trans Assets CWIP	\$ -	\$ -	\$ -
Total Generation Excluding Solar	\$ 2,091,705	\$ 2,117,885	\$ 2,065,526
DISTRIBUTION	\$ 40,929	\$ 44,376	\$ 37,483
TRANSMISSION	\$ 2,906	\$ 3,104	\$ 2,708
DISTRIBUTION/ TRANSMISSION COMMUNICATION	\$ 34,964	\$ 32,676	\$ 37,252
DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	\$ 48,211	\$ 41,591	\$ 54,831
RETAIL	\$ 42,983	\$ 46,109	\$ 39,858
NON-FUNCTIONALIZED	\$ 292,481	\$ 287,072	\$ 297,891
General Property Plant	\$ 462,475	\$ 454,929	\$ 470,022
General Property Plant - CWIP	\$ 14,812	\$ 10,022	\$ 19,601
Total General Plant	\$ 477,287	\$ 464,951	\$ 489,623

Total System Plant in Service \$ 4,480,567
Direct Plant in Service (Solar) \$ 1,285

Generation Rate Base	Initial Classification				Further Classification				Fully Classified			
	Total Company	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer		
Steam Plant	\$ 847,049	\$ 847,049	\$ -	\$ -	\$ (475,742)	\$ 475,742	\$ -	\$ 371,307	\$ 475,742	\$ -		
Hydro Plant	\$ 699,665	\$ 699,665	\$ -	\$ -	\$ (392,964)	\$ 392,964	\$ -	\$ 306,701	\$ 392,964	\$ -		
Wind Plant	\$ 163,771	\$ 163,771	\$ -	\$ -	\$ (91,981)	\$ 91,981	\$ -	\$ 71,790	\$ 91,981	\$ -		
LM6000 Plant	\$ 93,737	\$ 93,737	\$ -	\$ -	\$ (52,647)	\$ 52,647	\$ -	\$ 41,090	\$ 52,647	\$ -		
Gas Turbine Plant - Other	\$ 68,141	\$ 68,141	\$ -	\$ -	\$ (38,271)	\$ 38,271	\$ -	\$ 29,870	\$ 38,271	\$ -		
Batteries	\$ 160,767	\$ 160,767	\$ -	\$ -	\$ (90,294)	\$ 90,294	\$ -	\$ 70,473	\$ 90,294	\$ -		
Radial to Generation Transmission	\$ 58,575	\$ 58,575	\$ -	\$ -	\$ (32,898)	\$ 32,898	\$ -	\$ 25,677	\$ 32,898	\$ -		
Total Generation Plant	\$ 2,091,705	\$ 2,091,705	\$ -	\$ -	\$ (1,174,798)	\$ 1,174,798	\$ -	\$ 916,907	\$ 1,174,798	\$ -		
General Property Plant -generation-related	\$ 143,497.6	\$ 143,498	\$ -	\$ -	\$ (80,595)	\$ 80,595	\$ -	\$ 62,903	\$ 80,595	\$ -		
Total Generation Plant in Service	\$ 2,235,203	\$ 2,235,203	\$ -	\$ -	\$ (1,255,393)	\$ 1,255,393	\$ -	\$ 979,810	\$ 1,255,393	\$ -		

Rate Base Factors Applicable to Base Cost of Fuel Classification

43.835% 56.165%

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 2 Page 13 of 15

Data Inputs													
Category	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Annual
Plant Fuel Costs	\$67,441,935	\$54,358,722	\$49,574,650	\$30,087,598	\$22,231,785	\$23,382,648	\$35,228,716	\$35,916,700	\$23,184,621	\$25,673,066	\$33,591,286	\$44,785,354	\$445,457,081
Maritime Link													
ML - NS Block	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$200,473,214
ML - Supp Block													
ML - Surplus													
Total	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$16,706,101	\$200,473,214
Non-Wind Purchases													
Purchased Power Regular bfr Biomass	\$1,089,522	\$1,308,985	\$1,789,401	\$1,774,269	\$1,644,728	\$1,527,824	\$1,253,560	\$1,142,692	\$1,514,565	\$1,430,960	\$1,813,629	\$2,167,026	\$18,457,161
Purchased Power - Biomass	<u>\$1,933,751</u>	<u>\$1,501,824</u>	<u>\$1,568,024</u>	<u>\$71,916</u>	<u>\$1,476,419</u>	<u>\$1,440,568</u>	<u>\$1,932,636</u>	<u>\$1,975,140</u>	<u>\$1,562,773</u>	<u>\$85,309</u>	<u>\$1,604,921</u>	<u>\$1,699,971</u>	<u>\$16,853,252</u>
Non-Wind Purchases	\$3,023,273	\$2,810,809	\$3,357,425	\$1,846,185	\$3,121,147	\$2,968,392	\$3,186,196	\$3,117,832	\$3,077,338	\$1,516,269	\$3,418,550	\$3,866,997	\$35,310,413
Wind Purchases													
Purchased Power Wind - NRIS	\$3,389,237	\$3,589,681	\$4,112,442	\$3,528,178	\$3,229,511	\$2,482,409	\$2,309,965	\$2,149,334	\$3,273,229	\$4,362,000	\$6,574,920	\$8,509,661	\$47,510,568
Purchased Power Wind - ERI5	<u>\$2,609,660</u>	<u>\$3,258,459</u>	<u>\$3,627,090</u>	<u>\$2,521,417</u>	<u>\$2,850,490</u>	<u>\$2,534,080</u>	<u>\$2,191,956</u>	<u>\$1,916,096</u>	<u>\$2,250,818</u>	<u>\$2,157,931</u>	<u>\$3,711,916</u>	<u>\$3,788,118</u>	<u>\$33,418,031</u>
Purchased Power Wind	\$ 5,998,896.96	\$ 6,848,140.25	\$ 7,739,532.09	\$ 6,049,595.00	\$ 6,080,000.73	\$ 5,016,489.41	\$ 4,501,921.10	\$ 4,065,430.31	\$ 5,524,047.11	\$ 6,519,930.62	\$ 10,286,835.84	\$ 12,297,779.11	<u>\$80,928,599</u>
COMFIT													
Wind Generation (NRIS)	\$5,614,353	\$5,845,565	\$7,184,191	\$6,103,011	\$5,485,641	\$4,534,886	\$3,924,560	\$3,524,955	\$4,595,517	\$3,778,557	\$6,622,536	\$6,783,993	\$63,997,765
Wind Generation (ERIS)													
Biomass/ Biogas	\$ 275,302.28	\$272,644	\$342,881	\$266,456	\$284,110	\$307,286	\$289,319	\$290,681	\$269,472	\$260,632	\$316,932	\$273,585	\$3,449,301
Other	<u>\$ 2,869.65</u>	<u>\$1,439</u>	<u>\$1,729</u>	<u>\$1,630</u>	<u>\$1,443</u>	<u>\$1,296</u>	<u>\$1,381</u>	<u>\$1,744</u>	<u>\$1,568</u>	<u>\$1,518</u>	<u>\$2,278</u>	<u>\$1,843</u>	<u>\$20,739</u>
Total Comfit	\$ 5,892,525	\$ 6,119,648	\$ 7,528,801	\$ 6,371,096	\$ 5,771,194	\$ 4,843,468	\$ 4,215,260	\$ 3,817,380	\$ 4,866,557	\$ 4,040,707	\$ 6,941,746	\$ 7,059,421	\$67,467,805
Imports	\$ 4,757,627.35	\$ 4,589,694.32	\$ 3,462,923.76	\$ 11,463,431.84	\$ 11,169,882.87	\$ 11,583,281.24	\$ 8,099,729.47	\$ 7,009,590.04	\$ 10,846,749.33	\$ 12,840,536.41	\$ 6,018,108.42	\$ 2,855,712.04	\$94,697,267
Export Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
OM&G (Solid Fuel Handling) recovered in fuels													\$0
Foreign Exchange (Fuel-related)													\$0
Total FAM related costs	\$ 102,748,495	\$ 90,490,519	\$ 87,588,134	\$ 72,151,448	\$ 64,916,645	\$ 64,358,355	\$ 71,674,875	\$ 70,394,489	\$ 63,997,384	\$ 67,027,584	\$ 76,406,263	\$ 86,858,502	\$ 918,612,694
Total FAM related costs	\$ 103,820,358	\$ 91,433,115	\$ 88,369,434	\$ 72,524,007	\$ 65,080,112	\$ 64,500,380	\$ 71,937,924	\$ 70,633,034	\$ 64,205,413	\$ 67,296,610	\$ 76,962,628	\$ 87,571,364	\$ 924,334,379
Purchased Biomass Generation	16,091,017	12,468,320	13,004,765	352,527	12,236,372	11,899,369	16,036,280	16,447,820	13,090,652	418,181	13,292,610	14,132,701	139,470,614
BLT Fuel Costs bfr BUTU													
GRLF													\$1,173,642
1P - RTP													\$1,024,286
ELIADC													
Shore Power													\$114,608
EBS													\$7,960,656
Export													\$0
Total	<u>\$666,442</u>	<u>\$572,516</u>	<u>\$334,043</u>	<u>\$672,296</u>	<u>\$765,054</u>	<u>\$981,238</u>	<u>\$1,157,980</u>	<u>\$1,506,607</u>	<u>\$1,175,360</u>	<u>\$872,849</u>	<u>\$741,340</u>	<u>\$827,467</u>	<u>\$10,273,192</u>
NRIS	\$3,389,237	\$3,589,681	\$4,112,442	\$3,528,178	\$3,229,511	\$2,482,409	\$2,309,965	\$2,149,334	\$3,273,229	\$4,362,000	\$6,574,920	\$8,509,661	\$47,510,568
ERIS	<u>\$2,609,660</u>	<u>\$3,258,459</u>	<u>\$3,627,090</u>	<u>\$2,521,417</u>	<u>\$2,850,490</u>	<u>\$2,534,080</u>	<u>\$2,191,956</u>	<u>\$1,916,096</u>	<u>\$2,250,818</u>	<u>\$2,157,931</u>	<u>\$3,711,916</u>	<u>\$3,788,118</u>	<u>\$33,418,031</u>
Total	\$5,998,897	\$6,848,140	\$7,739,532	\$6,049,595	\$6,080,001	\$5,016,489	\$4,501,921	\$4,065,430	\$5,524,047	\$6,519,931	\$10,286,836	\$12,297,779	\$80,928,599

Category Usage Data	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Annual
kWh Requirements													
ATL Classes													
Domestic Total	707,116,004	662,646,274	625,765,329	481,109,226	389,926,477	315,832,492	344,330,438	345,113,243	297,672,902	353,637,738	468,685,690	652,943,045	5,644,778,858
Small General	43,075,431	40,044,871	39,161,684	30,230,565	27,720,465	25,609,499	28,480,010	27,980,457	24,810,312	26,296,289	31,350,205	37,550,416	382,310,202
General	244,403,273	222,662,284	231,108,747	183,668,663	171,134,295	175,321,259	191,978,244	189,967,402	172,653,292	184,720,285	205,040,721	220,852,532	2,393,510,995
Large General	31,382,222	29,891,458	30,891,848	29,105,540	29,221,607	30,362,399	36,118,000	34,951,453	33,036,649	31,616,065	30,196,319	29,813,722	376,587,283
Small Industrial	26,323,632	23,619,890	23,958,128	21,156,943	21,914,164	24,205,562	24,040,437	21,561,950	19,798,742	19,652,860	22,645,635	25,773,589	274,651,533
Medium Industrial	40,456,616	36,830,070	39,820,167	36,605,073	39,149,327	40,966,679	40,821,513	37,997,064	37,538,851	37,997,398	41,154,755	38,593,810	467,931,323
Large Industrial- FIRM	9,201,024	8,512,978	9,418,815	8,624,471	8,141,245	8,072,742	7,821,638	8,459,964	7,772,251	8,496,042	7,967,496	9,298,442	101,787,108
Large Industrial- INT	51,082,569	45,906,740	46,784,699	47,688,244	53,399,418	52,909,312	53,620,241	58,611,999	54,803,159	55,137,167	55,416,856	45,046,310	620,406,715
Large Industrial	60,283,593	54,419,718	56,203,514	56,312,715	61,540,663	60,982,054	61,441,880	67,071,964	62,575,410	63,633,209	63,384,353	54,344,751	722,193,823
ELIADC	54,993,729	48,380,250	74,923,076	71,657,003	71,917,020	65,921,139	77,532,680	71,777,511	77,257,186	83,278,469	74,585,898	57,772,243	829,996,205
Municipal	17,793,843	15,644,788	14,646,832	10,305,750	6,297,827	5,842,110	7,577,118	7,217,995	7,400,291	8,968,255	12,212,395	14,642,427	128,549,631
Unmetered	7,158,277	6,891,341	6,911,547	6,769,126	7,135,422	6,913,303	6,921,957	6,602,437	7,241,751	6,585,723	7,552,541	6,591,865	83,275,289
BTL													
BUTU													
GRLF													
1P - RTP													
PHP													
Shore Power													
EBS													
In-Province Total	1,242,959,225	1,150,008,709	1,148,612,081	937,180,833	838,342,464	767,376,879	837,090,197	833,404,968	759,112,853	830,121,301	967,691,718	1,151,165,358	11,463,066,585
kWh Sales													
ATL Classes													
Domestic Total	650,516,346	609,861,973	575,443,919	444,691,089	361,130,872	292,676,815	319,746,011	321,629,685	276,087,911	327,490,330	431,585,156	602,916,858	5,213,776,964
Small General	39,646,802	36,872,846	36,030,048	27,955,066	25,684,851	23,742,468	26,458,063	26,087,271	23,021,385	24,362,914	28,882,437	34,689,563	353,433,715
General	225,607,551	205,621,429	213,252,365	170,313,244	158,994,964	162,974,879	178,813,708	177,554,075	160,628,518	171,601,292	189,446,952	204,597,422	2,219,406,397
Large General	29,781,581	28,374,439	29,308,647	27,704,040	27,849,857	28,947,670	34,480,364	33,443,094	31,514,673	30,130,059	28,673,711	28,360,142	358,568,276
Small Industrial	24,341,933	21,850,356	22,146,064	19,651,121	20,392,694	22,537,179	22,426,996	20,183,083	18,449,134	18,286,726	20,959,754	23,916,770	255,141,808
Medium Industrial	37,761,228	34,388,307	37,154,644	34,300,556	36,745,594	38,469,740	38,399,377	35,849,667	35,276,258	35,661,523	38,443,583	36,134,139	438,584,616
Large Industrial- FIRM	23,791,612	21,471,689	20,513,154	16,238,756	12,721,887	12,078,786	13,785,587	13,174,415	13,899,341	14,801,813	18,773,938	20,277,413	201,528,392
Large Industrial- INT	34,302,075	30,981,126	33,638,706	38,144,371	46,763,762	46,882,227	45,675,545	51,840,880	46,625,934	46,703,815	42,334,500	32,181,517	496,074,459
Large Industrial	58,093,687	52,452,815	54,151,860	54,383,127	59,485,649	58,961,013	59,461,132	65,015,295	60,525,276	61,505,628	61,108,439	52,458,931	697,602,851
PHP	53,616,000	47,174,400	73,036,800	69,964,800	70,262,400	64,416,000	75,811,200	70,262,400	75,513,600	81,360,000	72,739,200	56,390,400	810,547,200
Municipal	17,205,665	15,128,677	14,156,784	9,981,453	6,112,815	5,671,771	7,357,285	7,020,739	7,182,116	8,702,481	11,818,578	14,190,027	124,528,392
Unmetered	6,585,947	6,343,012	6,356,370	6,257,304	6,609,072	6,407,015	6,428,302	6,153,676	6,717,225	6,099,332	6,955,360	6,087,386	77,000,000
ATL Classes	1,143,156,740	1,058,068,253	1,061,037,502	865,201,801	773,268,766	704,804,549	769,382,437	763,198,984	694,916,095	765,200,285	890,613,170	1,059,741,637	10,548,590,219
BTL													
BUTU													
GRLF													
1P - RTP													
ELIADC													
Shore Power													
EBS													
Export kWh Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Export kWh Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Export kWh Req.	-	-	-	-	-	-	-	-	-	-	-	-	-
In Province Losses	90,116,924	83,221,868	82,505,364	61,997,742	53,015,109	47,550,956	50,312,801	47,601,079	45,567,154	51,551,247	66,494,873	79,470,194	759,405,311
NSR	1,242,959,225	1,150,008,709	1,148,612,081	937,180,833	838,342,464	767,376,879	837,090,197	833,404,968	759,112,853	830,121,301	967,691,718	1,151,165,358	11,463,066,585
Winter kW Peaks													
ATL Classes													
Domestic Total	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,838
Small General	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,264
General	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116
Large General	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482
Small Industrial	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550
Medium Industrial	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,818
Large Industrial	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525
PHP	8,343	8,322	8,266	8,234	8,211	8,179	8,203	8,208	8,204	8,225	8,286	8,348	25,013
Annual Peak	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,838

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 2 Page 15 of 15

Category	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Annual	
Municipal	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,931	31,866
Unmetered	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,520	12,443
BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647	7,549
Total	2,305,057	2,238,373	1,881,389	1,569,473	1,315,950	1,196,852	1,262,823	1,272,217	1,211,208	1,358,564	1,734,727	2,078,272	6,621,702	2,305,057
Total bfr BUTU	39,415													
BTL Classes														
GRLF														
1P - RTP														
PHP														
Shore Power														
EBS														
Total	48,967	56,214	55,044	43,191	38,004	49,486	40,310	41,744	41,957	46,470	46,776	50,842	156,023	48,967
NSR Peak:	2,354,024	2,294,588	1,936,433	1,612,664	1,353,954	1,246,337	1,303,133	1,313,962	1,253,165	1,405,034	1,781,504	2,129,114	6,777,725	2,354,024
Marginal Cost	\$85.35	\$86.54	\$77.98	\$55.52	\$47.54	\$44.50	\$56.70	\$55.39	\$45.24	\$45.99	\$65.74	\$69.88	\$61.37	
Incremental Cost	\$1,071,864	\$942,596	\$781,300	\$372,560	\$163,466	\$142,025	\$263,048	\$238,545	\$208,029	\$269,026	\$556,364	\$712,862	\$5,721,685	
OATT LOAD														
Energy Requirement	12,558,155	10,891,419	10,019,435	6,710,678	3,438,711	3,191,215	4,639,419	4,306,371	4,597,928	5,849,807	8,462,771	10,201,188	84,867,098	

**NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
REFERENCE GUIDE**

	<u>EXHIBIT</u>
COMPARISON OF REVENUE TO EXPENSE RATIOS	1
FUNCTIONALIZATION OF AVERAGE RATE BASE	2
INITIAL CLASSIFICATION OF AVERAGE RATE BASE	2A
FINAL CLASSIFICATION OF AVERAGE RATE BASE	2B
ALLOCATION OF AVERAGE RATE BASE	3
ALLOCATION OF AVERAGE DISTRIBUTION RATE BASE	3A
ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE	3B
ANALYSIS OF AVERAGE POLE INVESTMENT	3C
ALLOCATION OF AVERAGE POLE INVESTMENT	3D
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT	3E
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT	3F
ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT	3G
ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT	3H
ANALYSIS OF AVERAGE METER INVESTMENT	3I
FUNCTIONALIZATION OF OPERATING EXPENSES	4 & 4 Detail
TRANSMISSION OPERATING EXPENSES	4.1
CLASSIFICATION OF OPERATING EXPENSES	5
ALLOCATION OF OPERATING EXPENSES	6
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS	6.1
ALLOCATION OF DISTRIBUTION OPERATING EXPENSES	6A
ALLOCATION OF CUSTOMER SERVICE FIELD EXPENSES	6B
ALLOCATION OF CREDIT SERVICES EXPENSES	6C
ALLOCATION OF DEPRECIATION EXPENSES	6D
STORM EXPENSES AND REVENUE	6E
REVENUE ANALYSIS	7
DEVELOPMENT OF ALLOCATION FACTORS	8A & 8B & 8C
SALES, GENERATION AND DEMAND ANALYSIS	9A
DETERMINATION OF CLASS NON-COIN. KW DEMAND BY VOLTAGE LEVEL	9B
DETAIL OF MONTHLY CLASS COINCIDENT KW DEMAND	9C
SUMMARY OF SYSTEM LINE LOSSSES	9D
SUMMARY OF REVENUE AND EXPENSE COMPONENTS - PROPOSED RATES	10

EXHIBIT 1

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

CUSTOMER CLASS	2026	2027
	PROPOSED	PROPOSED
(1) DOMESTIC	97.17	97.21
(2) SMALL GENERAL	103.49	104.38
(3) GENERAL	104.42	104.79
(4) LARGE GENERAL	104.42	104.79
(5) SMALL INDUSTRIAL	104.42	104.79
(6) MEDIUM INDUSTRIAL	104.42	104.79
(7) LARGE INDUSTRIAL	104.42	104.79
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.42	104.79
(10) UNMETERED	100.00	100.00
(11) TOTAL	100.00	100.00

EXHIBIT 2

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

	(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1) <u>PRODUCTION PLANT</u>						
(2)						
(3) STEAM	\$806,726	\$806,726.0	\$0	\$0	\$0	\$0
(4) HYDRO	752,403	\$752,402.7	0	0	0	0
(5) WIND	153,864	\$153,864.4	0	0	0	0
(6) SOLAR	1,224	\$0.0	\$0.0	\$0.0	\$0.0	1,224
(7) LM6000	96,372	\$96,371.8	0	0	0	0
(8) GAS TURBINE - OTHER	79,518	\$79,518.2	0	0	0	0
(9) GENERATION BATTERIES	166,178	\$166,178.5	0	0	0	0
(10) RADIAL TO GENERATION TRANS.	60,402	\$60,402.2	0	0	0	0
(11)						
(12) TOTAL PROD. PLANT	2,116,688	2,115,464	0	0	0	1,224
(13)						
(14)						
(15) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0
(16) Transmission - EHV and HV combined	1,000,899	0	1,000,899	0	0	0
(17)						
(18) TRANSMISSION PLANT	1,000,899	0	1,000,899	0	0	0
(19)						
(20) <u>DISTRIBUTION PLANT</u>						
(21)						
(22) LAND	5,050	0	0	5,050	0	0
(23) EASEMENTS & SURVEY	207,143	0	0	207,143	0	0
(24) OTHER	20,781	0	0	20,781	0	0
(25) SUBSTATIONS	192,024	0	0	192,024	0	0
(26) POLES & FIXTURES	441,257	0	0	441,257	0	0
(27) O.H. LINES	188,928	0	0	188,928	0	0
(28) U.G. LINES	61,657	0	0	61,657	0	0
(29) LINE TRANSFORMERS	405,674	0	0	405,674	0	0
(30) SERVICES	58,531	0	0	58,531	0	0
(31) METERS	68,109	0	0	68,109	0	0
(32) STREET LIGHTING	36,113	0	0	36,113	0	0
(33)						
(34) TOTAL DIST. PLANT	1,685,267	0	0	1,685,267	0	0
(35)						
(36) SUB-TOTAL DIST. PLANT	4,802,854	2,115,464	1,000,899	1,685,267	0	1,224
(37)						
(38) SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,686,166		1,000,899	1,685,267		
(39)						
(40) DIRECT GEN. PROPERTY PLANT	73,283	0	2,509	34,037	36,737	0
(41) TRANSMISSION AND DISTRIBUTION COMMUNIC	39,282	0	10,362	28,921	0	0
(42) TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,195	37,370	0	0
(43) NON FUNCTIONILIZED GEN. PROPERTY	326,292	143,755	68,016	114,521	0	0
(44)						
(45) GEN. PROPERTY PLANT	498,422	143,755	103,081	214,849	36,737	0
(46)						
(47) TOT. PLT.IN SERVICE	5,301,275	2,259,219	1,103,980	1,900,115	36,737	1,224
(48)						
(49) <u>Working Capital & Deferred Charges/Credits</u>						
(50)						
(51) CASH - FUEL	0	0	0	0	0	0
(52) CASH - OTHER	126,109	0	0	0	126,109	0
(53) MAT. & SUP. - FUEL	219,858	219,858	0	0	0	0
(54) MAT. & SUP. - OTHER	74,624	31,810	15,544	26,753	517	0
(55) DEF. CHG. - Financing	20,546	8,758	4,280	7,366	142	0
(56) DEF. CHG. - Tax	22,739	9,693	4,736	8,152	158	0
(57) DEF. CHG. - Pension	184,035	88,632	20,411	74,992	0	0
(58) DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59) DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60) DEF. CHG. - Other	21,332	9,350	4,351	7,488	145	-2
(61) DEF. CHG. - FCR	15,965	10,722	5,239	0	3	0
(62) DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63) DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64) DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65) DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65) DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66) DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67) DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68) DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67) DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68) DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68) CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)						
(70) TOT.WORKING CAPITAL	594,680	288,310	54,554	124,745	127,074	-2
(71)						
(72)						
(73) TOTAL AVE. RATE BASE	\$5,895,956	\$2,547,529	\$1,158,534	\$2,024,860	\$163,811	\$1,222

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

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>GENERATION FUNCTION</u>				
(2)				
(3) STEAM PLANT	\$806,726	\$806,726	\$0	\$0
(4) HYDRO PLANT	752,403	752,403	\$0	0
(5) WIND PLANT	153,864	153,864	\$0	0
(6) LM6000 PLANT	96,372	96,372	\$0	0
(7) GAS TURBINE PLANT - OTHER	79,518	79,518	\$0	0
(8) GENERATION BATTERIES	166,178	166,178	\$0	\$0
(9) RADIAL TO GENERATION TRANS.	60,402	60,402	\$0	\$0
(10) TOTAL GENERATION PLANT	2,115,464	2,115,464	0	0
(11)				
(12) GENERAL PROPERTY PLANT	143,755	143,755	0	0
(13) TOTAL PLANT IN SERVICE	2,259,219	2,259,219	0	0
(14)				
(15) <u>Working Capital & Deferred Charges/Credits:</u>				
(16) CASH - FUEL	0	0	0	0
(17) CASH - OTHER	0	0	0	0
(18) MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19) MAT. & SUPPLIES - OTHER	31,810	31,810	0	0
(20) DEF. CHG. - Financing	8,758	8,758	0	0
(21) DEF. CHG. - Tax	9,693	9,693	0	0
(22) DEF. CHG. - Pension	88,632	42,525	46,107	0
(23) DEF. CHG. - Steam Assets	0	0	0	0
(24) DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25) DEF. CHG. - Other	9,350	9,350	0	0
(26) DEF. CHG. - FCR	10,722	10,722	0	0
(27) DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28) DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29) DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30) DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30) DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31) DEF. CR. - Other	-30,940	-30,940	0	0
(32) DEF. CR. - COST OF REMOVAL LIABILITY (COF	-7,260	-7,260	0	0
(33) CONTRACT RECEIVABLE	97,427	0	97,427	0
(34) SUB-TOTAL	288,310	-78,983	367,293	0
(35)				
(36) TOTAL GENERATION FUNCTION	2,547,529	2,180,236	367,293	0
(37)				
(38) <u>TRANSMISSION FUNCTION</u>				
(39)				
(40) Transmission - HV (not aplicable as a separate item)	0	0	0	0
(41)				
(42) GENERAL PROPERTY PLANT	0	0	0	0
(43) TOTAL PLANT IN SERVICE	0	0	0	0
(44)				
(45) <u>Working Capital & Deferred Charges/Credits:</u>				
(46) CASH - FUEL	0	0	0	0
(47) CASH - OTHER	0	0	0	0
(48) MAT. & SUPPLIES - FUEL	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	0	0
(50) DEF. CHG. - Financing	0	0	0	0
(51) DEF. CHG. - Tax	0	0	0	0
(52) DEF. CHG. - Pension	0	0	0	0
(53) DEF. CHG. - Other	0	0	0	0
(54) DEF. CHG. - ARO Transformers	-0	-0	0	0
(55) SUB-TOTAL	0	0	0	0
(56)				
(57) Transmission - HV	0	0	0	0

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

	(1)	(2)	(3)	(4)
	INITIAL CLASSIFICATION			
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) Transmission - EHV and HV combined	1,000,899	1,000,899	0	0
(2)				
(3) GENERAL PROPERTY PLANT	103,081	103,081	0	0
(4) TOTAL PLANT IN SERVICE	1,103,980	1,103,980	0	0
(5)				
(6) <u>Working Capital & Deferred Charges/Credits:</u>				
(7) CASH - FUEL	0	0	0	0
(8) CASH - OTHER	0	0	0	0
(9) MAT. & SUPPLIES - FUEL	0	0	0	0
(10) MAT. & SUPPLIES - OTHER	15,544	15,544	0	0
(11) DEF. CHG. - Financing	4,280	4,280	0	0
(12) DEF. CHG. - Tax	4,736	4,736	0	0
(13) DEF. CHG. - Pension	20,411	20,411	0	0
(14) DEF. CHG. - Other	4,351	4,351	0	0
(15) DEF. CHG. - FCR	5,239	5,239	0	0
(16) DEF. CHG. - ARO Transformers	-7	-7	0	0
(17) SUB-TOTAL	54,554	54,554	0	0
(18)				
(19) Transmission - EHV	1,158,534	1,158,534	0	0
(20)				
(21) TOTAL TRANSMISSION FUNCTION	\$1,158,534	\$1,158,534	\$0	\$0
(22)				
(23) <u>DISTRIBUTION FUNCTION</u>				
(24)				
(25) DISTRIBUTION PLANT:				
(26) LAND	5,050	2,496	0	2,554
(27) EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28) OTHER	20,781	10,269	0	10,511
(29) SUBSTATIONS	192,024	192,024	0	0
(30) POLES & FIXTURES	441,257	114,727	0	326,530
(31) O.H. LINES	188,928	99,565	0	89,363
(32) U.G. LINES	61,657	13,996	0	47,661
(33) LINE TRANSFORMERS	405,674	405,674	0	0
(34) SERVICES	58,531	0	0	58,531
(35) METERS	68,109	0	0	68,109
(36) STREET LIGHTING	36,113	36,113	0	0
(37) TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)				
(39) GENERAL PROPERTY PLANT	214,849	124,583	0	90,265
(40) TOTAL PLANT IN SERVICE	1,900,115	1,101,811	0	798,304
(41)				
(42) <u>Working Capital & Deferred Charges/Credits:</u>				
(43) CASH - FUEL	0	0	0	0
(44) CASH - OTHER	0	0	0	0
(45) MAT. & SUPPLIES - FUEL	0	0	0	0
(46) MAT. & SUPPLIES - OTHER	26,753	15,513	0	11,240
(47) DEF. CHG. - Financing	7,366	4,271	0	3,095
(48) DEF. CHG. - Tax	8,152	4,727	0	3,425
(49) DEF. CHG. - Pension	74,992	14,214	0	60,779
(50) DEF. CHG. - Other	7,488	4,342	0	3,146
(51) DEF. CR. - ARO Substations	-1	-1	0	0
(52) DEF. CR. - ARO Transformers	-7	-7	0	0
(51) SUB-TOTAL	124,745	43,060	0	81,684
(52)				
(53) TOTAL DISTRIBUTION FUNCTION	2,024,860	1,144,872	0	879,988

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

	(1)	(2)	(3)	(4)
		INITIAL CLASSIFICATION		
	TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1) <u>RETAIL FUNCTION</u>				
(2)				
(3) DISTRIBUTION PLANT:				
(4) SERVICES	0	0	0	0
(5) METERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6) TOTAL RETAIL PLANT	0	0	0	0
(7)				
(8) GENERAL PROPERTY PLANT	36,737	0	0	36,737
(9) TOTAL PLANT IN SERVICE	36,737	0	0	36,737
(10)				
(11) <u>Working Capital & Deferred Charges/Credits:</u>				
(12) CASH - FUEL	0	0	0	0
(13) CASH - OTHER	126,109	0	0	126,109
(14) MAT. & SUPPLIES - FUEL	0	0	0	0
(15) MAT. & SUPPLIES - OTHER	517	0	0	517
(16) DEF. CHG. - Financing	142	0	0	142
(17) DEF. CHG. - Tax	158	0	0	158
(18) DEF. CHG. - Pension	0	0	0	0
(19) DEF. CHG. - Other	<u>145</u>	<u>0</u>	<u>0</u>	<u>145</u>
(20) SUB-TOTAL	127,071	0	0	127,071
(21)				
(22) TOTAL RETAIL FUNCTION	163,808	0	0	163,808
(23)				
(24) TOTAL AVE. RATE BASE	<u>\$5,894,731</u>	<u>\$4,483,642</u>	<u>\$367,293</u>	<u>\$1,043,796</u>

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) GENERATION FUNCTION									
(2)									
(3) STEAM PLANT	\$806,726	\$0	\$0	(\$428,812)	\$428,812	\$0	\$377,914	\$428,812	\$0
(4) HYDRO PLANT	752,403	0	0	-399,937	399,937	0	352,466	399,937	0
(5) WIND PLANT	153,864	0	0	-81,786	81,786	0	72,078	81,786	0
(6) LM6000 PLANT	96,372	0	0	-51,226	51,226	0	45,146	51,226	0
(7) GAS TURBINE PLANT - OTHER	79,518	0	0	-42,268	42,268	0	37,251	42,268	0
(8) GENERATION BATTERIES	166,178	0	0	-88,332	88,332	0	77,847	88,332	0
(9) RADIAL TO GENERATION TRANS.	60,402	0	0	-32,107	32,107	0	28,296	32,107	0
(10) TOTAL GENERATION PLANT	2,115,464	0	0	-1,124,467	1,124,467	0	990,997	1,124,467	0
(11)									
(12) GENERAL PROPERTY PLANT	143,755	0	0	-76,413	76,413	0	67,343	76,413	0
(13) TOTAL PLANT IN SERVICE	2,259,219	0	0	-1,200,879	1,200,879	0	1,058,340	1,200,879	0
(14)									
(15) Rate Base Factors							46.845%	53.155%	
(16)									
Working Capital & Deferred									
(17) Charges/Credits:									
(18) CASH - FUEL	0	0	0	0	0	0	0	0	0
(19) CASH - OTHER	0	0	0	0	0	0	0	0	0
(20) MAT. & SUPPLIES - FUEL	0	219,858	0	0	0	0	0	219,858	0
(21) MAT. & SUPPLIES - OTHER	31,810	0	0	-16,908	16,908	0	14,901	16,908	0
(22) DEF. CHG. - Financing	8,758	0	0	-4,655	4,655	0	4,103	4,655	0
(23) DEF. CHG. - Tax	9,693	0	0	-5,152	5,152	0	4,541	5,152	0
(24) DEF. CHG. - Pension	42,525	46,107	0	0	0	0	42,525	46,107	0
(25) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26) DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27) DEF. CHG. - Other	9,350	0	0	-4,970	4,970	0	4,380	4,970	0
(28) DEF. CHG. - FCR	10,722	0	0	-5,699	5,699	0	5,023	5,699	0
(29) DEF. CR. - ARO Steam	-85,653	0	0	45,529	-45,529	0	-40,125	-45,529	0
(30) DEF. CR. - ARO Hydro	-42,561	0	0	22,623	-22,623	0	-19,938	-22,623	0
(31) DEF. CR. - ARO Wind	-17,384	0	0	9,240	-9,240	0	-8,144	-9,240	0
(32) DEF. CR. - ARO LM6000	-1,468	0	0	780	-780	0	-688	-780	0
(32) DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33) DEF. CR. - Other	-30,940	0	0	16,446	-16,446	0	-14,494	-16,446	0
(34) DEF. CR. - COST OF REMOVAL LIABILITY	-7,260	0	0	3,859	-3,859	0	-3,401	-3,859	0
(35) CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36) SUB-TOTAL	-78,983	367,293	0	61,093	-61,093	0	-17,890	306,199	0
(37)							0	0	0
(38) TOTAL GENERATION FUNCTION	2,180,236	367,293	0	-1,139,786	1,139,786	0	1,040,450	1,507,079	0
(39)									
(40) TRANSMISSION FUNCTION									
(41)									
(42) Transmission - HV (not applicable as a separate item)	0	0	0	-0	0	0	0	0	0
(43)									
(44) GENERAL PROPERTY PLANT	0	0	0	-0	0	0	0	0	0
(45) TOTAL PLANT IN SERVICE	0	0	0	-0	0	0	0	0	0
(46)									
Working Capital & Deferred									
(47) Charges/Credits:									
(48) CASH - FUEL	0	0	0	0	0	0	0	0	0
(49) CASH - OTHER	0	0	0	0	0	0	0	0	0
(50) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51) MAT. & SUPPLIES - OTHER	0	0	0	-0	0	0	0	0	0
(52) DEF. CHG. - Financing	0	0	0	-0	0	0	0	0	0
(53) DEF. CHG. - Tax	0	0	0	-0	0	0	0	0	0
(54) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55) DEF. CHG. - Other	0	0	0	-0	0	0	0	0	0
(56) DEF. CHG. - ARO Trans.	-0	0	0	0	-0	0	-0	-0	0
(57) SUB-TOTAL	0	0	0	-0	0	0	0	0	0
(58)									
(59) Transmission - HV	0	0	0	-0	0	0	0	0	0

EXHIBIT 2B
PAGE 2 of 3

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) Transmission - EHV and HV combined	1,000,899	0	0	0	0	0	1,000,899	0	0
(2)									
(3) GENERAL PROPERTY PLANT	103,081	0	0	0	0	0	103,081	0	0
(4) TOTAL PLANT IN SERVICE	1,103,980	0	0	0	0	0	1,103,980	0	0
(5)									
(6) <u>Working Capital & Deferred</u>									
(6) <u>Charges/Credits:</u>									
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0
(8) CASH - OTHER	0	0	0	0	0	0	0	0	0
(9) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10) MAT. & SUPPLIES - OTHER	15,544	0	0	0	0	0	15,544	0	0
(11) DEF. CHG. - Financing	4,280	0	0	0	0	0	4,280	0	0
(12) DEF. CHG. - Tax	4,736	0	0	0	0	0	4,736	0	0
(13) DEF. CHG. - Pension	20,411	0	0	0	0	0	20,411	0	0
(14) DEF. CHG. - Other	4,351	0	0	0	0	0	4,351	0	0
(15) DEF. CHG. - FCR	5,239	0	0	0	0	0	5,239	0	0
(16) DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17) SUB-TOTAL	54,554	0	0	0	0	0	54,554	0	0
(18)									
(19) Transmission - EHV	1,158,534	0	0	0	0	0	1,158,534	0	0
(20)									
(21) TOTAL TRANSMISSION FUNCTION	\$1,158,534	\$0	\$0	(\$0)	\$0	\$0	\$1,158,534	\$0	\$0

EXHIBIT 2B
PAGE 3 of 3

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1) <u>DISTRIBUTION FUNCTION</u>									
(2)									
(3) DISTRIBUTION PLANT:									
(4) LAND	\$2,496	\$0	\$2,554	\$0	\$0	\$0	\$2,496	\$0	\$2,554
(5) EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6) OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7) SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8) POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9) O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10) U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11) LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12) SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13) METERS	0	0	68,109	0	0	0	0	0	68,109
(14) STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15) TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)									
(17) GENERAL PROPERTY PLANT	124,583	0	90,265	0	0	0	124,583	0	90,265
(18) TOTAL PLANT IN SERVICE	1,101,811	0	798,304	0	0	0	1,101,811	0	798,304
(19)									
Working Capital & Deferred									
(20) Charges/Credits:									
(21) CASH - FUEL	0	0	0	0	0	0	0	0	0
(22) CASH - OTHER	0	0	0	0	0	0	0	0	0
(23) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24) MAT. & SUPPLIES - OTHER	15,513	0	11,240	0	0	0	15,513	0	11,240
(25) DEF. CHG. - Financing	4,271	0	3,095	0	0	0	4,271	0	3,095
(26) DEF. CHG. - Tax	4,727	0	3,425	0	0	0	4,727	0	3,425
(27) DEF. CHG. - Pension	14,214	0	60,779	0	0	0	14,214	0	60,779
(28) DEF. CHG. - Other	4,342	0	3,146	0	0	0	4,342	0	3,146
(29) DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30) DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31) SUB-TOTAL	43,060	0	81,684	0	0	0	43,060	0	81,684
(32)									
(33) (24) TOTAL DISTRIBUTION FUNCTION	\$1,144,872	\$0	\$879,988	\$0	\$0	\$0	\$1,144,872	\$0	\$879,988
(34)									
(35) <u>RETAIL FUNCTION</u>									
(36)									
(37) DISTRIBUTION PLANT:									
(38) SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) METERS	0	0	0	0	0	0	0	0	0
(40) TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(41)									
(42) GENERAL PROPERTY PLANT	0	0	36,737	0	0	0	0	0	36,737
(43) TOTAL PLANT IN SERVICE	0	0	36,737	0	0	0	0	0	36,737
(44)									
Working Capital & Deferred									
(45) Charges/Credits:									
(46) CASH - FUEL	0	0	0	0	0	0	0	0	0
(47) CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50) DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51) DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53) DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54) SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)									
(56) TOTAL RETAIL FUNCTION	0	0	163,808	0	0	0	0	0	163,808
(57)									
(58) TOTAL AVE. RATE BASE	\$4,483,642	\$367,293	\$1,043,796	(\$1,139,786)	\$1,139,786	\$0	\$3,343,856	\$1,507,079	\$1,043,796

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$377,914	\$249,901	\$13,229	\$68,655	\$7,865	\$7,193	\$8,296	\$14,099	\$1,437	\$5,382	\$1,858	D-3A
(5) HYDRO PLANT	352,466	233,073	12,338	64,032	7,335	6,709	7,737	13,150	1,340	5,019	1,733	D-3A
(6) WIND PLANT	72,078	47,663	2,523	13,094	1,500	1,372	1,582	2,689	274	1,026	354	D-3A
(7) LM6000 PLANT	45,146	29,853	1,580	8,202	940	859	991	1,684	172	643	222	D-3A
(8) GAS TURBINE PLANT - OTHER	37,251	24,632	1,304	6,767	775	709	818	1,390	142	530	183	D-3A
(9) GENERATION BATTERIES	77,847	51,477	2,725	14,142	1,620	1,482	1,709	2,904	296	1,109	383	D-3A
(10) RADIAL TO GENERATION TRANS.	28,296	18,711	990	5,140	589	539	621	1,056	108	403	139	D-3A
(11) TOTAL GENERATION PLANT	990,997	655,310	34,689	180,033	20,623	18,862	21,754	36,972	3,768	14,112	4,873	
(12)												
(13) GEN. PROPERTY PLANT	67,343	44,531	2,357	12,234	1,401	1,282	1,478	2,512	256	959	331	P-7
(14) TOTAL PLANT IN SERVICE	1,058,340	699,842	37,046	192,267	22,025	20,144	23,232	39,485	4,024	15,071	5,204	
(15)												
Working Capital & Deferred												
(16) Charges/Credits:												
(17) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(18) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(20) MAT. & SUPPLIES - OTHER	14,901	9,854	522	2,707	310	284	327	556	57	212	73	P-7
(21) DEF. CHG. - Financing	4,103	2,713	144	745	85	78	90	153	16	58	20	P-7
(22) DEF. CHG. - Tax	4,541	3,003	159	825	94	86	100	169	17	65	22	P-7
(23) DEF. CHG. - Pension	42,525	28,120	1,489	7,725	885	809	933	1,587	162	606	209	O-1
(24) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	D-3A
(25) DEF. CHG. - Fuel Deferral	0	0	0	0	0	0	0	0	0	0	0	D-3A
(26) DEF. CHG. - Other	4,380	2,896	153	796	91	83	96	163	17	62	22	P-7
(27) DEF. CHG. - FCR	5,023	3,321	176	912	105	96	110	187	19	72	25	P-7
(28) DEF. CR. - ARO Steam	-40,125	-26,533	-1,405	-7,289	-835	-764	-881	-1,497	-153	-571	-197	D-3A
(29) DEF. CR. - ARO Hydro	-19,938	-13,184	-698	-3,622	-415	-379	-438	-744	-76	-284	-98	D-3A
(30) DEF. CR. - ARO Wind	-8,144	-5,385	-285	-1,479	-169	-155	-179	-304	-31	-116	-40	D-3A
(31) DEF. CR. - ARO LM6000	-688	-455	-24	-125	-14	-13	-15	-26	-3	-10	-3	D-3A
(31) DEF. CR. - ARO CT	-6,573	-4,346	-230	-1,194	-137	-125	-144	-245	-25	-94	-32	D-3A
(32) DEF. CR. - Other	-14,494	-9,584	-507	-2,633	-302	-276	-318	-541	-55	-206	-71	D-3A
(33) DEF. CR. - COST OF REMOVAL LIABIL	-3,401	-2,249	-119	-618	-71	-65	-75	-127	-13	-48	-17	D-3A
(34) CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35) SUB-TOTAL	-17,890	-11,830	-626	-3,250	-372	-341	-393	-667	-68	-255	-88	
(36)												
(37) TOTAL GEN. FUNCTION	1,040,450	688,012	36,420	189,017	21,652	19,804	22,839	38,817	3,956	14,816	5,116	
(38)												
(39) TRANSMISSION FUNCTION												
(40) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(41)												
(42) GEN. PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-8A
(43) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)												
Working Capital & Deferred												
(45) Charges/Credits:												
(46) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(47) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(49) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-8A
(50) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-8A
(51) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-8A
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-2A
(53) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-8A
(54) DEF. CHG. - ARO Trans.	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	D-3B
(55) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)												
(57) Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	1,000,899	661,858	35,036	181,832	20,829	19,051	21,971	37,342	3,805	14,253	4,922	D-3A
(2)												
(3) GENERAL PROPERTY PLANT	103,081	68,164	3,608	18,727	2,145	1,962	2,263	3,846	392	1,468	507	P-8B
(4) TOTAL PLANT IN SERVICE	1,103,980	730,022	38,644	200,559	22,974	21,013	24,234	41,187	4,197	15,721	5,429	
(5)												
Working Capital & Deferred												
(6) Charges/Credits:												
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(8) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10) MAT. & SUPPLIES - OTHER	15,544	10,279	544	2,824	323	296	341	580	59	221	76	P-8B
(11) DEF. CHG. - Financing	4,280	2,830	150	777	89	81	94	160	16	61	21	P-8B
(12) DEF. CHG. - Tax	4,736	3,132	166	860	99	90	104	177	18	67	23	P-8B
(13) DEF. CHG. - Pension	20,411	13,497	714	3,708	425	388	448	761	78	291	100	O-2B
(14) DEF. CHG. - Other	4,351	2,877	152	790	91	83	96	162	17	62	21	P-8B
(15) DEF. CHG. - FCR	5,239	3,465	183	952	109	100	115	195	20	75	26	P-8B
(16) DEF. CR. - ARO Trans	-7	-5	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17) SUB-TOTAL	54,554	36,074	1,910	9,911	1,135	1,038	1,198	2,035	207	777	268	
(18)												
(19) Transmission - EHV	1,158,534	766,096	40,554	210,469	24,110	22,051	25,431	43,223	4,405	16,498	5,697	
(20)												
(21) TOTAL TRANS. FUNCTION	1,158,534	766,096	40,554	210,469	24,110	22,051	25,431	43,223	4,405	16,498	5,697	
(22)												
(23) DISTRIBUTION FUNCTION												
(24) DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25) DISTRIBUTION PLANT - Streetlight	<u>36,113</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,113</u>	EXH. 3A
(26)	0	0	0	0	0	0	0	0	0	0	0	
(27) SUB-TOTAL	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)												
(29) GEN. PROPERTY PLANT	124,583	86,529	4,718	23,771	1,424	2,686	2,720	1,241	0	339	1,155	P-9
(42)	1,101,811	740,176	40,358	203,341	12,183	22,979	23,270	10,612	0	2,901	45,993	
Working Capital & Deferred												
(43) Charges/Credits:												
(44) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47) MAT. & SUPPLIES - OTHER	15,513	10,775	587	2,960	177	335	339	154	0	42	144	P-9
(48) DEF. CHG. - Financing	4,271	2,967	162	815	49	92	93	43	0	12	40	P-9
(49) DEF. CHG. - Tax	4,727	3,283	179	902	54	102	103	47	0	13	44	P-9
(50) DEF. CHG. - Pension	14,214	9,390	510	2,603	243	293	317	199	0	58	601	O-3
(51) DEF. CHG. - Other	4,342	3,016	164	829	50	94	95	43	0	12	40	P-9
(52) DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53) DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52) SUB-TOTAL	43,060	29,425	1,603	8,107	572	915	947	486	0	136	868	
(53)												
(54) TOTAL DIST. FUNCTION	1,144,872	769,601	41,961	211,448	12,755	23,894	24,217	11,098	0	3,037	46,861	
(55)												
(56) TOTAL DEMAND	\$3,343,856	\$2,223,709	\$118,935	\$610,934	\$58,517	\$65,749	\$72,488	\$93,138	\$8,361	\$34,351	\$57,675	

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$428,812	\$225,403	\$15,509	\$93,965	\$15,089	\$11,022	\$17,796	\$28,935	\$12,529	\$5,213	\$3,351	E-1A
(5) HYDRO PLANT	399,937	210,224	14,465	87,638	14,073	10,280	16,598	26,986	11,685	4,862	3,125	E-1A
(6) WIND PLANT	81,786	42,990	2,958	17,922	2,878	2,102	3,394	5,519	2,390	994	639	E-1A
(7) LM6000 PLANT	51,226	26,927	1,853	11,225	1,803	1,317	2,126	3,457	1,497	623	400	E-1A
(8) GAS TURBINE PLANT - OTHER	42,268	22,218	1,529	9,262	1,487	1,086	1,754	2,852	1,235	514	330	E-1A
(9) GENERATION BATTERIES	88,332	46,431	3,195	19,356	3,108	2,270	3,666	5,960	2,581	1,074	690	E-1A
(10) RADIAL TO GENERATION TRANS.	32,107	16,877	1,161	7,035	1,130	825	1,332	2,166	938	390	251	E-1A
(11) TOTAL GENERATION PLANT	1,124,467	591,069	40,670	246,403	39,568	28,903	46,666	75,875	32,855	13,671	8,787	
(12)												
(13) GENERAL PROPERTY PLANT	76,413	40,166	2,764	16,744	2,689	1,964	3,171	5,156	2,233	929	597	P-10
(14) TOTAL PLANT IN SERVICE	1,200,879	631,235	43,434	263,147	42,257	30,867	49,838	81,031	35,087	14,600	9,384	
(15)												
Working Capital & Deferred												
(16) Charges/Credits:												
(17) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19) MAT. & SUPPLIES - FUEL	219,858	115,567	7,952	48,177	7,736	5,651	9,124	14,835	6,424	2,673	1,718	E-1A
(20) MAT. & SUPPLIES - OTHER	16,908	8,888	612	3,705	595	435	702	1,141	494	206	132	P-10
(21) DEF. CHG. - Financing	4,655	2,447	168	1,020	164	120	193	314	136	57	36	P-10
(22) DEF. CHG. - Tax	5,152	2,708	186	1,129	181	132	214	348	151	63	40	P-10
(23) DEF. CHG. - Pension	46,107	24,236	1,668	10,103	1,622	1,185	1,913	3,111	1,347	561	360	O-4
(24) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25) DEF. CHG. - Fuel Deferral	3,900	2,050	141	855	137	100	162	263	114	47	30	E-1A
(26) DEF. CHG. - Other	4,970	2,612	180	1,089	175	128	206	335	145	60	39	P-10
(27) DEF. CHG. - FCR	5,699	2,996	206	1,249	201	146	237	385	167	69	45	P-10
(28) DEF. CR. - ARO Steam	-45,529	-23,932	-1,647	-9,977	-1,602	-1,170	-1,889	-3,072	-1,330	-554	-356	E-1A
(29) DEF. CR. - ARO Hydro	-22,623	-11,892	-818	-4,957	-796	-582	-939	-1,527	-661	-275	-177	E-1A
(30) DEF. CR. - ARO Wind	-9,240	-4,857	-334	-2,025	-325	-238	-383	-624	-270	-112	-72	E-1A
(31) DEF. CR. - ARO LM6000	-780	-410	-28	-171	-27	-20	-32	-53	-23	-9	-6	E-1A
(31) DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32) DEF. CR. - Other	-16,446	-8,645	-595	-3,604	-579	-423	-683	-1,110	-481	-200	-129	E-1A
(33) DEF. CR. - COST OF REMOVAL LIABIL	-3,859	-2,029	-140	-846	-136	-99	-160	-260	-113	-47	-30	E-1A
(34) CONTRACT RECEIVABLE	97,427	51,212	3,524	21,349	3,428	2,504	4,043	6,574	2,847	1,184	761	E-1A
(35) SUB-TOTAL	306,199	160,952	11,075	67,097	10,775	7,870	12,708	20,661	8,947	3,723	2,393	
(36)												
(37) TOTAL GEN. FUNCTION	1,507,079	792,187	54,508	330,244	53,032	38,737	62,545	101,692	44,034	18,322	11,776	
(38)												
(39) TRANSMISSION FUNCTION												
(40) Transmission - HV (not applicable as a sep	0	0	0	0	0	0	0	0	0	0	0	E-1B
(41)												
(42) GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11A
(43) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)												
Working Capital & Deferred												
(45) Charges/Credits:												
(46) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54) DEF. CHG. - ARO Trans.	-0	-0	-0	-0	0	0	0	0	-0	-0	-0	E-1B
(55) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)												
(57) Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)												
(3) GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4) TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)												
(6) Working Capital & Deferred												
(7) Charges/Credits:												
(8) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(9) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(10) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(11) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(14) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(15) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16) DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(17) DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV	0	0	0	0	0	0	0	0	0	0	0	
(21) TOTAL TRANS. FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(22)												
(23) TOTAL ENERGY	\$1,507,079	\$792,187	\$54,508	\$330,244	\$53,032	\$38,737	\$62,545	\$101,692	\$44,034	\$18,322	\$11,776	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) CUST. CLASSIFICATION												
(2)												
(3) DISTRIBUTION FUNCTION												
(4) DISTRIBUTION PLANT	\$708,039	\$632,545	\$36,255	\$23,530	\$46	\$4,516	\$368	\$80	\$2	\$3	\$10,694	EXH. 3A
(5)												
(6) GEN. PROPERTY PLANT	90,265	80,641	4,622	3,000	6	576	47	10	0	0	1,363	P-12
(7) TOTAL PLANT IN SERVICE	798,304	713,186	40,878	26,530	52	5,091	415	90	3	3	12,057	
(8)												
(9) WORKING CAPITAL:												
(10) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13) MAT. & SUPPLIES - OTHER	11,240	10,042	576	374	1	72	6	1	0	0	170	P-12
(14) DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15) DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16) DEF. CHG. - Pension	60,779	54,916	3,121	1,369	2	261	17	3	0	0	1,088	O-6
(17) DEF. CHG. - Other	3,146	2,811	161	105	0	20	2	0	0	0	48	P-12
(18) SUB-TOTAL	81,684	73,593	4,191	2,064	3	395	28	6	0	0	1,404	
(19)												
(20) TOTAL DIST. FUNCTION	879,988	786,779	45,069	28,594	55	5,486	443	95	3	4	13,461	
(21)												
(22) RETAIL FUNCTION												
(23) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)												
(25) GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26) TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)												
(28) WORKING CAPITAL:												
(29) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30) CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32) MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33) DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34) DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36) DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
(37) SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)												
(39) TOTAL RETAIL FUNCTION	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)												
(41) TOTAL CUSTOMER	1,043,796	913,494	53,573	45,056	1,798	7,626	3,663	3,291	3	603	14,689	
(42)												
(43) TOTAL AVE. RATE BASE	\$5,894,731	\$3,929,390	\$227,017	\$986,235	\$113,347	\$112,112	\$138,695	\$198,121	\$52,397	\$53,276	\$84,140	

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2)												
(3) LAND	\$2,496	\$1,694	\$92	\$470	\$50	\$53	\$59	\$44	\$0	\$12	\$23	P-3
(4) EASEMENTS & SURVEY	102,365	69,469	3,766	19,289	2,057	2,167	2,409	1,792	0	490	927	P-3
(5) OTHER	10,269	6,969	378	1,935	206	217	242	180	0	49	93	P-3
(6) SUBSTATIONS	192,024	128,927	6,961	35,896	4,552	4,022	4,640	4,220	0	1,084	1,721	EXH 3B
(7) POLES & FIXTURES	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	EXH 3D
(8) O.H. LINES	99,565	67,217	3,645	18,755	2,228	2,103	2,395	1,795	0	530	897	EXH 3F
(9) U.G. LINES	13,996	9,866	540	2,694	83	306	291	67	0	20	132	EXH 3H
(10) LINE TRANSFORMERS	405,674	290,274	15,941	78,676	0	8,959	7,950	0	0	0	3,875	D-1
(11) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13) STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(14)												
(15) TOTAL DEMAND	<u>977,228</u>	<u>653,647</u>	<u>35,640</u>	<u>179,570</u>	<u>10,759</u>	<u>20,292</u>	<u>20,549</u>	<u>9,371</u>	<u>0</u>	<u>2,562</u>	<u>44,838</u>	
(16)												
(17) <u>CUSTOMER</u>												
(18)												
(19) LAND	2,554	2,312	131	53	0	10	0	0	0	0	47	P-4
(20) EASEMENTS & SURVEY	104,778	94,853	5,373	2,184	2	415	20	3	0	0	1,927	P-4
(21) OTHER	10,511	9,516	539	219	0	42	2	0	0	0	193	P-4
(22) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23) POLES & FIXTURES	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	EXH 3D
(24) O.H. LINES	89,363	80,896	4,582	1,863	2	354	19	3	0	0	1,644	EXH 3F
(25) U.G. LINES	47,661	43,157	2,445	994	0	189	0	0	0	0	877	EXH 3H
(26) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27) SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2B
(28) METERS	68,109	57,182	3,665	5,766	33	1,141	257	62	2	2	0	EXH 3G
(29) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)												
(31) TOTAL CUSTOMER	<u>\$708,039</u>	<u>\$632,545</u>	<u>\$36,255</u>	<u>\$23,530</u>	<u>\$46</u>	<u>\$4,516</u>	<u>\$368</u>	<u>\$80</u>	<u>\$2</u>	<u>\$3</u>	<u>\$10,694</u>	
(32)												
(33) <u>RETAIL</u>												
(34)												
(35) SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)												
(38) TOTAL RETAIL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
(39)												
(40) <u>SUMMARY</u>												
(41)												
(42) LAND	5,050	4,006	223	523	50	63	59	44	0	12	70	P-3 & 4
(43) EASEMENTS & SURVEY	207,143	164,322	9,139	21,473	2,059	2,582	2,429	1,795	0	490	2,854	P-3 & 4
(44) OTHER	20,781	16,485	917	2,154	207	259	244	180	0	49	286	P-3 & 4
(45) SUBSTATIONS	192,024	128,927	6,961	35,896	4,552	4,022	4,640	4,220	0	1,084	1,721	EXH 3B
(46) POLES & FIXTURES	441,257	374,823	21,061	28,662	1,591	3,759	2,634	1,286	0	377	7,063	EXH 3D
(47) O.H. LINES	188,928	148,114	8,227	20,617	2,230	2,457	2,414	1,797	0	531	2,541	EXH 3F
(48) U.G. LINES	61,657	53,022	2,985	3,688	83	494	291	67	0	20	1,009	P-1 & 2
(49) LINE TRANSFORMERS	405,674	290,274	15,941	78,676	0	8,959	7,950	0	0	0	3,875	D-1
(50) SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2
(51) METERS	68,109	57,182	3,665	5,766	33	1,141	257	62	2	2	0	EXH 3G
(52) STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(53)												
(54) TOTAL AVE. RATE BASE	<u>\$1,685,267</u>	<u>\$1,286,192</u>	<u>\$71,896</u>	<u>\$203,100</u>	<u>\$10,804</u>	<u>\$24,808</u>	<u>\$20,917</u>	<u>\$9,451</u>	<u>\$2</u>	<u>\$2,565</u>	<u>\$55,532</u>	

EXHIBIT 3B

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE DISTRIBUTION SUBSTATION RATE BASE
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) DIST. BULK PWR.	(3) DIST. GENERAL
(1) TOT. DIST. SUBSTATIONS	<u>\$192,024</u>	<u>\$176,685</u>	<u>\$15,338</u>
<u>ALLOCATION</u>			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	<u>1,721</u>	<u>1,583</u>	<u>138</u>
(12) TOTAL	<u>\$192,024</u>	<u>\$176,685</u>	<u>\$15,338</u>
ALLOCATION FACTOR		D-2B	D-2 B

EXHIBIT 3C

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE POLE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	\$441,257	\$66,189	\$214,451	\$48,538	\$112,079

EXHIBIT 3D

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

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$374,823	\$44,500	\$194,104	\$34,731	\$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	<u>7,063</u>	<u>594</u>	<u>3,944</u>	<u>464</u>	<u>2,062</u>
(11) TOTAL	<u>\$441,257</u>	<u>\$66,189</u>	<u>\$214,451</u>	<u>\$48,538</u>	<u>\$112,079</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3E

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	\$188,928	\$93,141	\$57,056	\$6,424	\$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$148,114	\$62,621	\$51,643	\$4,596	\$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	<u>2,541</u>	<u>836</u>	<u>1,049</u>	<u>61</u>	<u>594</u>
(11) TOTAL	<u>\$188,928</u>	<u>\$93,141</u>	<u>\$57,056</u>	<u>\$6,424</u>	<u>\$32,307</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 3G

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE UNDERGROUND WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) <u>TOTAL PLANT</u>	(2) <u>PRIMARY DEMAND</u>	(3) <u>PRIMARY CUSTOMER</u>	(4) <u>SECONDARY DEMAND</u>	(5) <u>SECONDARY CUSTOMER</u>
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	\$61,657	\$3,453	\$678	\$10,543	\$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.
ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	\$53,022	\$2,321	\$614	\$7,544	\$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	<u>1,009</u>	<u>31</u>	<u>12</u>	<u>101</u>	<u>864</u>
(11) TOTAL	<u>\$61,657</u>	<u>\$3,453</u>	<u>\$678</u>	<u>\$10,543</u>	<u>\$46,983</u>
ALLOCATION FACTOR		D-2A	C-5	D-1	C-4

EXHIBIT 31

NOVA SCOTIA POWER INC.
ANALYSIS OF AVERAGE METER INVESTMENT
 FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST (\$000)
(1) DOMESTIC	486,363	\$129.17	\$62,823,522	83.96	\$57,182
(2) SMALL GENERAL	27,549	146.15	4,026,344	5.38	3,665
(3) GENERAL	11,199	565.62	6,334,383	8.47	5,766
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	33
(5) SMALL INDUSTRIAL	2,127	589.45	1,253,912	1.68	1,141
(6) MEDIUM INDUSTRIAL	175	1,611.77	281,968	0.38	257
(7) LARGE INDUSTRIAL	36	1,891.93	67,939	0.09	62
(8) ELI 2P-RTP	1	1,824.69	1,825	0.00	2
(9) MUNICIPAL	1	1,891.93	2,365	0.00	2
(10) UNMETERED	<u>9,882</u>	N/A	<u>0</u>	<u>0.00</u>	<u>0</u>
(11) TOTAL	<u>537,354</u>		<u>\$74,828,496</u>	<u>100.00</u>	<u>\$68,109</u>

EXHIBIT 4

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES
POWER PRODUCTION						
(1) FUEL	\$366,094	\$310,870	\$0	\$0	\$0	\$55,224
(2) PURCHASED POWER:						
(3) OTHER THAN BIOMASS AND WIND	27,737	27,645	0	0	0	92
(4) BIOMASS	21,026	20,956	0	0	0	70
(5) MARITIME LINK	203,880	203,205	0	0	0	676
(6) WIND ERIS	33,418	33,310	0	0	0	108
(7) WIND NRIS	182,852	182,261	0	0	0	590
(8) IMPORTS	89,972	89,677	0	0	0	296
(9) BUTU CAPACITY CREDIT	0	394	0	0	0	-394
(10) TOTAL	924,980	868,317	0	0	0	56,662.70
(11) THERMAL - OPERATING & MAINT.	60,864.0	58,610	0	0	0	2,254
(12) HYDRO - OPERATING & MAINT.	2,394.5	2,306	0	0	0	89
(13) WIND - OPERATING & MAINT.	8,527.7	8,212	0	0	0	316
(14) WIND - OPERATING & MAINT.	139.2	0	0	0	0	139
(15) BIOMASS - OPERATING & MAINT.	6,830.9	6,578	0	0	0	253
(16) LM6000 - OPERATING & MAINT.	656.5	632	0	0	0	24
(17) COMBUSTION TURBINE - OPER. & MAINT.	1,727.9	1,664	0	0	0	64
(18) ENERGY, FUELS & RISK MGMT.	6,857.8	6,604	0	0	0	254
(19) GENERATION DEVELOPMENT	0.0	0	0	0	0	0
(20) GENERATION BATTERIES	0.0	0	0	0	0	0
(21) RADIAL TO GENERATION TRANS.	1,508.0	1,450	0	0	0	58
(22) TOTAL PRODUCTION OPER. & MAINT.	89,504.5	86,055	0	0	0	3,449
(23)						
(24) CUSTOMER OPERATIONS:						
(25) TRANSMISSION & DISTRIBUTION	83,713.491	0	21,090	59,621	0	3,003
(26)						
(27) CUSTOMER SERVICE	28,605	0	0	1,155	26,895	555
(28)						
(29)						
(30) OTHER OPERATING						
(31)						
(32) CORPORATE GROUPS:						
(33) EXECUTIVE MANAGEMENT	1,877.0	1,305	152	327	25	69
(34) CORP. SECRETARY & INSURANCE	11,821.6	7,823	1,948	1,060	552	439
(35) LEGAL SERVICES	5,177.0	3,600	418	901	68	190
(35) EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	440	1,091	583	131
(36) REGULATORY AFFAIRS	9,513.0	6,615	768	1,655	125	349
(37) FINANCE GROUP	7,560.7	4,920	752	1,519	92	278
(38) PROCUREMENT & FACILITIES	12,656.2	3,058	3,058	3,058	3,058	423
(38) ENTERPRISE SERVICES	47,662.3	20,064	5,043	13,154	7,799	1,602
(39) HUMAN RESOURCES	11,248.4	4,735	1,190	3,104	1,841	378
(40) TOTAL CORPORATE GROUPS	111,388.3	53,748	13,770	25,869	14,143	3,859
(41)						
(42) GENERATION SERVICES	12,337.5	11,881	0	0	0	457
(43) OTHER EXPENSES	7,886.5	3,320	834	2,176	1,291	265
(44) DIRECT ADMIN. & GEN. EXPENSE						
(45)						
(46) TOTAL OM&G EXPENSES	333,435.021	155,003	35,695	88,821	42,328	11,588
(47)						
(48) COGS	0	0	0	0	0	0
(49) DSM EXPENSE	0	0	0	0	0	0
(50) FCR DEFERRAL	0	0	0	0	0	0
(51) OTHER EXPENSES	0	0	0	0	0	0
(52) GRANTS IN LIEU OF TAXES	51,549	21,160	10,340	17,797	344	1,907
(53) DEPRECIATION:						
(54) STEAM	49,859	48,012	0	0	0	1,847
(55) HYDRO	17,266	16,627	0	0	0	639
(56) WIND	13,334	12,841	0	0	0	494
(57) SOLAR	61	0	0	0	0	61
(57) LM6000	7,372	7,099	0	0	0	273
(58) OTHER GAS TURBINE	3,239	3,119	0	0	0	120
(59) GENERATION BATTERIES	8,877	8,548	0	0	0	329
(60) RADIAL TO GENERATION TRANS.	3,081	2,967	0	0	0	114
Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0
(62) Transmission - EHV and HV combined	30,089	0	28,738	0	0	1,351
(63) DISTRIBUTION - Land	0	0	0	0	0	0
(64) DISTRIBUTION - Easements	3,574	0	0	3,457	0	117
(65) DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66) DISTRIBUTION - Substations	9,632	0	0	9,318	0	314
(67) DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,485	0	725
(68) DISTRIBUTION - OH Lines	12,809	0	0	12,391	0	418
(69) DISTRIBUTION - UG Lines	2,997	0	0	2,899	0	98
(70) DISTRIBUTION - Line Transformers	30,216	0	0	29,230	0	986
(71) DISTRIBUTION - Services	3,514	0	0	3,399	0	115
(72) DISTRIBUTION - Meters	8,399	0	0	8,125	0	274
(73) DISTRIBUTION - Streetlight Related	4,918	0	0	4,757	0	160
(74) GENERAL PROPERTY	67,944	18,176	12,833	28,315	6,242	2,377
(75) TOTAL DEPRECIATION	300,785	117,388	41,571	124,725	6,242	10,858
(76)						
(77) INTEREST NET	154,075	64,150	29,173	50,989	4,125	5,638
(78) PREFERRED DIVIDENDS	0	0	0	0	0	0
(79) CORPORATE TAXES	11,008	4,583	2,084	3,643	295	403
(80)						
(81) TOTAL EXPENSES	\$1,775,831	\$1,230,603	\$118,864	\$285,975	\$53,334	\$87,056
(82)						
(83) NON-OPERATING REVENUE:						
(84) EXPORT SALES	0	0	0	0	0	0
(85) LATE PAYMENT CHARGE	(6,032.1)	0	0	0	-6,032	0
(86) CONNECTION CHARGES AND METER REMOVA	(3,675.0)	0	0	0	-3,675	0
(87) NSF	(160.2)	0	0	0	-160	0
(88) RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89) WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90) POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91) STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92) AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93) OTHER REVENUE	(4,487.5)	-3,270	-316	-760	-142	0
(94)						
(95) NET INCOME	212,356.133	88,416	40,209	70,276	5,685	7,771
(96)						
(97) TOTAL NET EXPENSES	\$1,942,073.165	\$1,310,711	\$158,756	\$338,796	\$38,984	\$94,826

EXHIBIT 4 - Detail A
PAGE 1 OF 6

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1) FUEL	366,094	310,870	-	-	-	55,224.5	
(2) PURCHASED POWER:							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,645	-	-	-	92.3	
(4) BIOMASS	21,026	20,956	-	-	-	69.9	
(5) MARITIME LINK	203,880	203,205	-	-	-	675.9	
(6) WIND ENRIS	33,418	33,310	-	-	-	108.1	
(7) WIND NRIS	182,852	182,261	-	-	-	590.4	
(8) IMPORTS	89,972	89,677	-	-	-	295.5	
(9) BUTU CAPACITY CREDIT	-	393.8	-	-	-	(393.8)	
(10) TOTAL	924,980	868,317	-	-	-	56,662.705	
(11)							
(12) POWER PRODUCTION							
(13) THERMAL OPERATING & MAINT.	60,864	58,610	-	-	-	2,254	
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	89	
(15) WIND - OPERATING & MAINT.	8,528	8,212	-	-	-	316	
(16) SOLAR - OPERATING & MAINT.	139	-	-	-	-	139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,578	-	-	-	253	
(17) LM6000 OPERATING & MAINT.	656	632	-	-	-	24	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,728	1,664	-	-	-	64	
(19) FUEL PROCUREMENT	6,858	6,604	-	-	-	254	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,506	1,450	-	-	-	56	
(23) TOTAL POWER PRODUCTION	89,504.5	86,055	-	-	-	3,449	
(24)							
(25) CORPORATE GROUPS							
(26) EXECUTIVE MANAGEMENT	1,877	1,305	152	327	25	69	F - 2
(27) CORP. SECRETARY & INSURANCE	11,822	7,823	1,948	1,060	552	439	F - 4
(28) LEGAL SERVICES	5,177	3,600	418	901	68	190	F - 2
(29) EXTERNAL RELATIONS	3,550	1,494	376	980	581	119	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	132	65	111	2	12	F - 3
(31)							
(32) TOTAL CORPORATE GROUPS	22,748	14,355	2,958	3,378	1,228	829	
(33)							
(34) CUSTOMER OPERATIONS							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,827	-	20,847	-	-	980	
(41) EHV and HV STORM EXPENSES	255	-	243	-	-	11	
(42)							
(43) DISTRIBUTION:							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,194	-	1,153	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,796	-	769	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
(52)							
(53) TOTAL DISTRIBUTION	61,632.2	-	-	59,621	-	2,011	
(54)							
(55) TOTAL CUSTOMER OPERATIONS - T & D	83,713.491	-	21,090	59,621	-	3,003	
(56)							
(57) GENERATION SERVICES	12,338	11,881				457	
(58)							
(59) CUSTOMER SERVICE							
(60) CUSTOMER SERVICE							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,509	29	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,772	72	
(63) CALL CENTRE:							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,809	131	
(66) REVENUE OPERATIONS:							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,255	43	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38,959	
(70) METER SERVICES - FIELD	1,447	-	-	-	1,419	27	
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,567	88	
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	
(73) CREDIT SERVICES							
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,918	94	
(75) MARKETING & SALES							
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) TOTAL CUSTOMER SERVICE	28,605	-	-	1,155	26,895	555	

EXHIBIT 4 - Detail A
PAGE 2 OF 6

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1) REGULATORY AFFAIRS							
(2) Advocacy Expense	1,931	1,343	156	336	25	71	F - 2
(3) Other Expenses	7,582	5,272	612	1,319	100	278	F - 2
(4) Subtotal	9,513	6,615	768	1,655	125	349	
(5)							
(6) FINANCE GROUP							
(7) INTERNAL AUDIT	1,825	1,269	147	318	24	67	F - 2
(8) INVESTOR RELATIONS	278	114	56	96	2	10	F - 3
(9) DIRECTOR FINANCE	470	327	38	82	6	17	F - 2
(10) TREASURER	435	303	35	76	6	16	F - 2
(11) CORPORATE TAX	908	373	182	313	6	34	F - 3
(12)							
(13) GM FINANCE	-						
(14) CORPORATE CONTROLLER	3,646	2,535	294	634	48	134	F - 2
(15) CORP. PERFORMANCE & BACK OFFICE	-						
(16)							
(17) TOTAL FINANCE	7,561	4,920	752	1,519	92	278	
(18)							
(19) ENTERPRISE SERVICES							
(20) PROCUREMENT & FACILITIES	12,656	3,058	3,058	3,058	3,058	423	F - 5
(21) INFORMATION TECHNOLOGY	47,662	20,064	5,043	13,154	7,799	1,602	F - 1
(22)							
(23) TOTAL ENTERPRISE SERVICES	60,318	23,122	8,101	16,212	10,858	2,025	
(24)							
(25) HUMAN RESOURCES							
(26) --HUMAN RESOURCES	11,248	4,735	1,190	3,104	1,841	378	F - 1
(27)							
(28) OTHER EXPENSES	7,887	3,320	834	2,176	1,291	265	F - 1
(29)							
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	331,504	153,661	35,539	88,485	42,303	11,517	
(31)							
(32) TOTAL DIVISIONAL EXPENSES	333,435	155,003	35,695	88,821	42,328	11,588	
(33)							
(34) COGS	-	-	-	-	-	-	
(35)							
(36) DSM EXPENSES	-	-	-	-	-	-	
(37)							
(38) FCR DEFERRAL	-	-	-	-	-	-	
(39)							
(40) OTHER EXPENSES	-	-	-	-	-	-	
(41)							
(42) CAPITAL RELATED EXPENSES							
(43)							
(44) GRANTS IN LIEU OF TAXES	51,549	21,160	10,340	17,797	344	1,907	
(45) DEPRECIATION :							
(46) STEAM	49,859	48,012	-	-	-	1,847	
(47) HYDRO	17,266	16,627	-	-	-	639	
(48) WIND	13,334	12,841	-	-	-	494	
(49) SOLAR	61					61	
(50) LM6000	7,372	7,099	-	-	-	273	
(51) GAS TURBINE - OTHER	3,239	3,119	-	-	-	120	
(52) GENERATION BATTERIES	8,877	8,548	-	-	-	329	
(53) RADIAL TO GENERATION TRANS.	3,081	2,967	-	-	-	114	
(54) Transmission - HV (not applicable as a separate item)	0	-	0	-	-	0	
(55) Transmission - EHV and HV combined	30,089	-	28,738	-	-	1,351	
(56) DISTRIBUTION - Land	-	-	-	-	-	-	
(57) DISTRIBUTION - Easements	3,574			3,457	-	117	
(58) DISTRIBUTION - Other	1,393			1,348	-	45	
(59) DISTRIBUTION - Substations	9,532			9,318	-	314	
(60) DISTRIBUTION - Poles and Fixtures	22,210			21,485	-	725	
(61) DISTRIBUTION - OH Lines	12,809			12,391	-	418	
(62) DISTRIBUTION -UG Lines	2,997			2,899	-	98	
(63) DISTRIBUTION -Line Transformers	30,216			29,230	-	986	
(64) DISTRIBUTION -Services	3,514			3,399	-	115	
(65) DISTRIBUTION -Meters	8,399			8,125	-	274	
(66) DISTRIBUTION - Streetlight Related	4,918	-	-	4,757	-	160	
(67) GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,534	6,242	358.9	
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,990	-	760	2,122	-	107.3	F - 6
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575	-	3,076	5,180	-	319.3	F - 7
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,176	8,600	14,480	-	1,591.8	F - 8
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72) INTEREST NET	154,075	64,150	29,173	50,989	4,125	5,638	
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74) CORPORATE TAXES	11,008	4,583	2,084	3,643	295	403	
(75)							
(76) TOTAL OPERATING EXPENSES	1,775,831	1,230,603	118,864	285,975	53,334	87,056	
(77)							
(78) NON-OPERATING REVENUE:							
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80) EXPORT SALES	-	-	-	-	-	-	
(81) LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-	
(82) CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-	
(83) NSF	(160)	-	-	-	(160)	-	
(84) RETAIL SALES	(1,709)	-	-	-	(1,709)	-	
(85) WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-	
(86) POLE SERVICES	(16,695)	-	-	(16,695)	-	-	
(87) STEAM AND ASH SALES	(5,038)	(5,038)	-	-	-	-	
(88) AMI OPT OUT CHARGE	(765)	-	-	-	(765)	-	
(89) OTHER REVENUE	(4,487)	(3,270)	(316)	(760)	(142)	-	
(90)							
(91) PROFIT/LOSS	212,356	88,416	40,209	70,276	5,685	7,771	\$94,826
(92)							
(93) TOTAL NET EXPENSES	1,942,073	1,310,711	158,756	338,796	38,984	94,826	
(94)							
(95) Generation							
(96) Transmission							
(97) Distribution							
(98) Retail							
(99) Total							

EXHIBIT 4 - Detail A
PAGE 3 OF 6

NOVA SCOTIA POWER FUNCTIONALIZATION OF OPERA FOR THE YEAR ENDING DECEM (IN THOUSANDS OF DOL		NOVA SCOTIA POWER INC. FUNCTIONALIZATION OF OPERATING EXPENSES FOR THE YEAR ENDING DECEMBER 31, 2027 (IN THOUSANDS OF DOLLARS)							
	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) PURCHASED POWER:									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) TOTAL	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) POWER PRODUCTION									
(13) THERMAL OPERATING & MAINT.	58,610	58,610	-	-	-	13.00%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	2,306	2,306	-	-	-	0.5%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,212	8,212	-	-	-	1.8%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.			-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,578	6,578	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	632	632	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,664	1,664	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,604	6,604	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,450	1,450	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) TOTAL POWER PRODUCTION	84,605	84,605	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)									
(25) CORPORATE GROUPS									
(26) EXECUTIVE MANAGEMENT	1,808	1,305	152	327	25	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,383	7,823	1,948	1,060	552	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,987	3,600	418	901	68	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,430	1,494	376	980	581	0.3%	0.2%	0.3%	1.0%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	310	132	65	111	2	0.0%	0.0%	0.0%	0.0%
(31)									
(32) TOTAL CORPORATE GROUPS	21,919	14,355	2,958	3,378	1,228	3.2%	1.9%	0.9%	2.1%
(33)									
(34) CUSTOMER OPERATIONS									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	20,847	-	20,847	-	-	0.0%	13.1%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	243	-	243	-	-	0.0%	0.2%	0.0%	0.0%
(42)									
(43) DISTRIBUTION:									
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	34,194	-	-	34,194	-	0.0%	0.0%	9.6%	0.0%
(46) OVERHEAD LINES STORM EXPENSES	22,796	-	-	22,796	-	0.0%	0.0%	6.4%	0.0%
(47) UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(52)									
(53) TOTAL DISTRIBUTION	59,621	-	-	59,621	-	0.0%	0.0%	16.7%	0.0%
(54)									
(55) TOTAL CUSTOMER OPERATIONS - T & D	80,711	-	21,090	59,621	-	0.0%	13.3%	16.7%	0.0%
(56)									
(57) GENERATION SERVICES	11,881	11,881	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)									
(59) CUSTOMER SERVICE									
(60) CUSTOMER SERVICE									
(61) CUSTOMER SERVICE EXPERIENCE	1,509	-	-	-	1,509	0.0%	0.0%	0.0%	2.6%
(62) CUSTOMER SOLUTIONS	3,772	-	-	-	3,772	0.0%	0.0%	0.0%	6.4%
(63) CALL CENTRE:									
(64) CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65) CUSTOMER CARE	6,809	-	-	-	6,809	0.0%	0.0%	0.0%	11.5%
(66) REVENUE OPERATIONS:									
(67) BILLING SERVICES & PAYMENTS	2,255	-	-	-	2,255	0.0%	0.0%	0.0%	3.8%
(68) METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69) SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70) METER SERVICES - FIELD	1,419	-	-	-	1,419	0.0%	0.0%	0.0%	2.4%
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,567	-	-	-	4,567	0.0%	0.0%	0.0%	7.7%
(72) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) BAD DEBT EXPENSE	4,918	-	-	-	4,918	0.0%	0.0%	0.0%	8.3%
(75) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77) TOTAL CUSTOMER SERVICE	28,049	-	-	1,155	26,895	0.0%	0.0%	0.3%	45.6%

REDACTED ELID Tariff Synapse IR-30 Attachment 3 Page 28 of 95

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	TOTAL	PROD.	TRANS.	DIST.	RETAIL	PROD.	TRANS.	DIST.	RETAIL
	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	WEIGHTS	WEIGHTS	WEIGHTS	WEIGHTS
(1) REGULATORY AFFAIRS									
(2) Advocacy Expense	1,860	1,343	156	336	25	0.3%	0.1%	0.1%	0.0%
(3) Other Expenses	7,304	5,272	612	1,319	100	1.2%	0.4%	0.4%	0.2%
(4) Subtotal	9,164	6,615	768	1,655	125	1.5%	0.5%	0.5%	0.2%
(5)									
(6) FINANCE GROUP									
(7) INTERNAL AUDIT	1,758	1,269	147	318	24	0.3%	0.1%	0.1%	0.0%
(8) INVESTOR RELATIONS	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
(9) DIRECTOR FINANCE	453	327	38	82	6	0.1%	0.0%	0.0%	0.0%
(10) TREASURER	419	303	35	76	6	0.1%	0.0%	0.0%	0.0%
(11) CORPORATE TAX	874	373	182	313	6	0.1%	0.1%	0.1%	0.0%
(12)									
(13) GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14) CORPORATE CONTROLLER	3,512	2,535	294	634	48	0.6%	0.2%	0.2%	0.1%
(15) CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)									
(17) TOTAL FINANCE	7,283	4,920	752	1,519	92	1.1%	0.5%	0.4%	0.2%
(18)									
(19) ENTERPRISE SERVICES									
(20) PROCUREMENT & FACILITIES	12,233	3,058	3,058	3,058	3,058	0.7%	1.9%	0.9%	5.2%
(21) INFORMATION TECHNOLOGY	46,060	20,064	5,043	13,154	7,799	4.5%	3.2%	3.7%	13.2%
(22)									
(23) TOTAL ENTERPRISE SERVICES	58,293	23,122	8,101	16,212	10,858	5.1%	5.1%	4.6%	18.4%
(24)									
(25) HUMAN RESOURCES									
(26) --HUMAN RESOURCES	10,870	4,735	1,190	3,104	1,841	1.1%	0.7%	0.9%	3.1%
(27)									
(28) OTHER EXPENSES	7,621	3,320	834	2,176	1,291	0.7%	0.5%	0.6%	2.2%
(29)									
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	319,987	153,661	35,539	88,485	42,303	34.1%	22.3%	24.8%	71.7%
(31)									
(32) TOTAL DIVISIONAL EXPENSES	321,847	155,003	35,695	88,821	42,328	34.4%	22.4%	24.9%	71.7%
(33)									
(34) COGS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)									
(36) DSM EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)									
(38) FCR DEFERRAL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) OTHER EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)									
(42) CAPITAL RELATED EXPENSES									
(43)									
(44) GRANTS IN LIEU OF TAXES	49,642	21,160	10,340	17,797	344	4.7%	6.5%	5.0%	0.6%
(45) DEPRECIATION :									
(46) STEAM	48,012	48,012	-	-	-	10.7%	0.0%	0.0%	0.0%

REDACTED ELID Tariff Synapse IR-30 Attachment 3 Page 29 of 95

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(8)
	SHORE POWER	GEN.REPL LOAD FOLL.	ELIADC	BUTU	SPILL	REAL TIME PRICING	EBS	RTR	OATT	TOTAL BTL
(1) FUEL	-	-	-	-	-	-	-	-	-	-
(2) PURCHASED POWER:										
(3) OTHER THAN BIOMASS AND WIND	-	-	-	-	-	-	-	-	-	-
(4) BIOMASS	-	-	-	-	-	-	-	-	-	-
(5) MARITIME LINK	-	-	-	-	-	-	-	-	-	-
(6) WIND ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) TOTAL	-	-	-	-	-	-	-	-	-	-
(11)										
(12) POWER PRODUCTION										
(13) THERMAL OPERATING & MAINT.									27	2,254
(14) HYDRO OPERATING & MAINT.									1	89
(15) WIND - OPERATING & MAINT.									4	316
(16) SOLAR - OPERATING & MAINT.									-	-
(16) BIOMASS - OPERATING & MAINT.									3	253
(17) LM6000 OPERATING & MAINT.									0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.									1	64
(19) FUEL PROCUREMENT									3	254
(20) GENERATION DEVELOPMENT									-	-
(21) GENERATION BATTERIES									-	-
(22) RADIAL TO GENERATION TRANS.									1	56
(23) TOTAL POWER PRODUCTION									40	3,254
(24)									-	-
(25) CORPORATE GROUPS									-	-
(26) EXECUTIVE MANAGEMENT									1	69
(27) CORP. SECRETARY & INSURANCE									10	439
(28) LEGAL SERVICES									3	190
(29) EXTERNAL RELATIONS									2	119
(30) ENVIRONMENTAL POLICIES & PROGRAMS									0	12
(31)									-	-
(32) TOTAL CORPORATE GROUPS									17	829
(33)									-	-
(34) CUSTOMER OPERATIONS									-	-
(35) TRANSMISSION & DISTRIBUTION:									-	-
(36) TRANSMISSION:									-	-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)									0	0
(38) HV STORM EXPENSES (not applicable as a separate item)									0	0
(39)									-	-
(40) EHV and HV BEFORE STORM EXPENSES									66	980
(41) EHV and HV STORM EXPENSES									1	11
(42)									-	-
(43) DISTRIBUTION:									-	-
(44) SUBSTATIONS									-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES									-	1,159
(46) OVERHEAD LINES STORM EXPENSES									-	769
(47) UNDERGROUND LINES									-	19
(48) LINE TRANSFORMERS									-	-
(49) METERS (Meter Shop Only)									-	-
(50) COMMUNICATIONS									-	-
(51) STREET LIGHTING									-	19
(52)									-	-
(53) TOTAL DISTRIBUTION									-	2,011
(54)									-	-
(55) TOTAL CUSTOMER OPERATIONS - T & D									67	3,003
(56)									-	-
(57) GENERATION SERVICES									6	457
(58)									-	-
(59) CUSTOMER SERVICE									-	-
(60) CUSTOMER SERVICE									-	-
(61) CUSTOMER SERVICE EXPERIENCE									0	29
(62) CUSTOMER SOLUTIONS									1	72
(63) CALL CENTRE:									-	-
(64) CUSTOMER CARE ADMIN									0	23
(65) CUSTOMER CARE									2	131
(66) REVENUE OPERATIONS:									-	-
(67) BILLING SERVICES & PAYMENTS									1	43
(68) METER DATA SERVICES									0	8
(69) SMART METER OPERATIONS CENTER (SMOC)									-	39
(70) METER SERVICES - FIELD									0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD									2	88
(72) REVENUE OPS ADMIN									-	-
(73) CREDIT SERVICES									-	-
(74) BAD DEBT EXPENSE									2	94
(75) MARKETING & SALES									-	-
(76) METER SERVICES - INSPECTORS									-	-
(77) TOTAL CUSTOMER SERVICE									9	555

EXHIBIT 4 - Detail A
PAGE 6 OF 6

NOVA SCOTIA PI
FUNCTIONALIZATION OF O
FOR THE YEAR ENDING I
(IN THOUSANDS C

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

	(1)	(2)	(3)	(4)	(5)	(6)	(6)	(6)	(7)	(8)
	SHORE	GEN.REPL	ELIADC	BUTU	SPILL	REAL TIME	REAL TIME	REAL TIME	OATT	TOTAL BTL
	POWER	LOAD FOLL.				PRICING	PRICING	PRICING		
(1) REGULATORY AFFAIRS									1	71
(2) Advocacy Expense									4	278
(3) Other Expenses										
(4) Subtotal									6	349
(5)										
(6) FINANCE GROUP										
(7) INTERNAL AUDIT									1	67
(8) INVESTOR RELATIONS									0	10
(9) DIRECTOR FINANCE									0	17
(10) TREASURER									0	16
(11) CORPORATE TAX									1	34
(12)										
(13) GM FINANCE									-	-
(14) CORPORATE CONTROLLER									2	134
(15) CORP. PERFORMANCE & BACK OFFICE									-	-
(16)										
(17) TOTAL FINANCE									5	278
(18)										
(19) ENTERPRISE SERVICES										
(20) PROCUREMENT & FACILITIES									12	423
(21) INFORMATION TECHNOLOGY									28	1,602
(22)										
(23) TOTAL ENTERPRISE SERVICES									40	2,025
(24)										
(25) HUMAN RESOURCES										
(26) --HUMAN RESOURCES									7	378
(27)										
(28) OTHER EXPENSES									5	265
(29)										
(30) TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense									199	11,378
(31)										
(32) TOTAL DIVISIONAL EXPENSES									200	11,448
(33)										
(34) COGS									-	-
(35)										
(36) DSM EXPENSES									-	-
(37)										
(38) FCR DEFERRAL									-	-
(39)										
(40) OTHER EXPENSES									-	-
(41)										
(42) CAPITAL RELATED EXPENSES										
(43)										
(44) GRANTS IN LIEU OF TAXES									43	1,907
(45) DEPRECIATION :										
(46) STEAM									22	1,847
(47) HYDRO									8	639
(48) WIND									6	494
(49) SOLAR									-	-
(50) LM6000									3	273
(51) GAS TURBINE - OTHER									1	120
(52) GENERATION BATTERIES									4	329
(53) RADIAL TO GENERATION TRANS.									1	114
(54) Transmission - HV (not applicable as a separate item)									0	0
(55) Transmission - EHV and HV combined									92	1,351
(56) DISTRIBUTION - Land									-	-
(57) DISTRIBUTION - Easements									-	117
(58) DISTRIBUTION - Other									-	45
(59) DISTRIBUTION - Substations									-	314
(60) DISTRIBUTION - Poles and Fixtures									-	725
(61) DISTRIBUTION - OH Lines									-	418
(62) DISTRIBUTION -UG Lines									-	98
(63) DISTRIBUTION -Line Transformers									-	986
(64) DISTRIBUTION -Services									-	115
(65) DISTRIBUTION -Meters									-	274
(66) DISTRIBUTION - Streetlight Related									-	160
(67) GENERALPROPERTY:FUNCTIONILIZED									3	359
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION									2	107
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION									10	319
(70) GENERALPROPERTY:NON- FUNCTIONILIZED									36	1,592
(71) GLACE BAY WRITE-OFF									-	-
(72) INTEREST NET									124	5,638
(73) PREFERRED DIVIDENDS									-	-
(74) CORPORATE TAXES									9	403
(75)										
(76) TOTAL OPERATING EXPENSES									566	30,192
(77)										
(78) NON-OPERATING REVENUE:									-	-
(79) GREEN POWER SURCHARGE									-	-
(80) EXPORT SALES									-	-
(81) LATE PAYMENT CHARGES									-	-
(82) CONNECTION CHARGES AND METER REMOVAL									-	-
(83) NSF									-	-
(84) RETAIL SALES									-	-
(85) WIRING INSPECTIONS									-	-
(86) POLE SERVICES									-	-
(87) STEAM AND ASH SALES									-	-
(88) AMI OPT OUT CHARGE									-	-
(89) OTHER REVENUE									-	-
(90)										
(91) PROFIT/LOSS									171	7,771
(92)										
(93) TOTAL NET EXPENSES									737	37,963
(94)										
(95) Generation									211	17,335
(96) Transmission									507	7,478
(97) Distribution									-	12,017
(98) Retail									19	1,133
(99) Total									737.485	37,962.873

EXHIBIT 4.1

NOVA SCOTIA POWER INC.

TRANSMISSION OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	ABOVE-THE- LINE RATE CLASSES	BELOW-THE- LINE RATE CLASSES	TOTAL
(1) OPERATION & MAINTENANCE			
(2) DIRECT	21,090	991	22,081
(3) NON-DIRECT	14,605	687	15,291
(4) TOTAL OPER. & MAINT.	35,695	1,678	37,373
(6) DEPRECIATION			
(7) DIRECT	28,738	1,351	30,089
(8) GENERAL PROPERTY	12,833	603	13,436
(9) TOTAL DEPRECIATION	41,571	1,954	43,525
(11) TAX			
(12) CORPORATE TAX	517	24	541
(13) REGULATORY AMORTIZATION	1,568	74	1,641
(14) GRANTS IN LIEU OF TAXES	10,340	486	10,826
(15) TOTAL TAX	12,424	584	13,009
(17) INTEREST			
(18) TOTAL BEFORE AFUDC	27,818	1,308	29,126
(19) LESS: AFUDC INTEREST	1,355	64	1,419
(20) INTEREST TOTAL	29,173	1,371	30,545
(22) RETAINED EARNINGS	40,209	1,890	42,099
(24) MISCELLANEOUS REVENUE CREDIT	(316)	-	(316)
(26) TOTAL	158,756	7,478	166,234

EXHIBIT 5
Page 1 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>GENERATION FUNCTION</u>				
(1) FUEL	310,870	\$0	\$310,870	-
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	27,645	\$12,949	\$14,696	-
(3) PURCHASES - BIOMASS	20,956	\$5,647	\$15,309	-
(4) MARITIME LINK	203,205	\$95,181	\$108,024	-
(5) PURCHASES - WIND ERIS	33,310	15,601.1	17,708.8	-
(6) PURCHASES - WIND NRIS	182,261	85,363.8	96,897.5	-
(7) IMPORTS	89,677	0	89,677.0	-
(8) BUTU CAPACITY CREDIT	394	394	0	-
(8) OPER. & MAINT. - STEAM	113,352	53,100	60,252	-
(9) OPER. & MAINT. - HYDRO	4,459	2,089	2,370	-
(10) OPER. & MAINT. - WIND	15,882	7,440	8,442	-
(11) OPER. & MAINT. - BIOMASS	12,722	5,960	6,762	-
(12) OPER. & MAINT. - LM6000	1,223	573	650	-
(13) OPER. & MAINT. - OTHER CT's	3,218	3,218	0	-
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,805	1,314	1,491	-
(16) DSM				
(17) FCR DEFERRAL	0	0	0	-
(18) REG. AFFAIRS - ADVOCACY EXPENSE	1,342.8	629	714	-
(18) GRANTS IN LIEU OF TAXES	21,160	9,913	11,248	-
(19) Depreciation:				
(20) STEAM	48,012	22,491	25,521	-
(21) HYDRO	16,627	7,789	8,838	-
(22) WIND	12,841	6,015	6,825	-
(23) LM6000	7,099	3,325	3,773	-
(24) GAS TURBINE - OTHER	3,119	1,461	1,658	-
(25) GENERATION BATTERIES	8,548	4,005	4,544	-
(26) RADIAL TO GENERATION TRANS.	2,967	1,390	1,577	-
(27) GENERAL PROPERTY	18,176	8,515	9,661	-
(28)				
(29) INTEREST NET OF AFUDC	64,150	26,200	37,950	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	4,583	1,872	2,711	-
(32) NON-OPERATING REVENUE:				
(33) EXPORT SALES	0	0	0	-
(34) STEAM AND ASH SALES	-5,038	-1,566	-3,472	-
(35) OTHER REVENUE	-3,270	-1,016	-2,254	-
(36) RETURN (PROFIT/LOSS)	88,416	36,110	52,305	-
(37)				
(38) TOTAL GENERATION	\$1,310,711	\$415,962.12	\$894,749	-

EXHIBIT 5
Page 2 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
TRANSMISSION FUNCTION				
Transmission - HV (not applicable as a separate item)				
O&M - HV Before Storm Expense	0	0	0	-
O&M - HV Storm Expense	0	0	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	-
GRANTS IN LIEU OF TAXES	0	0	0	-
Depreciation:				
TRANSMISSION	0	0	0	-
GENERAL PROPERTY	0	0	0	-
INTEREST NET OF AFUDC	0	0	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	0	0	0	-
Non-Operating Revenue:				
OTHER REVENUE	-0	-0	-0	-
RETURN (PROFIT/LOSS)	0	0	0	-
TOTAL - HV	0	0	0	-
Transmission - EHV and HV combined				
O&M - EHV Before Storm Expense	35,296	35,296	0	-
O&M - EHV Storm Expense	243	243	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	156	156	0	-
GRANTS IN LIEU OF TAXES	10,340	10,340	0	-
Depreciation:				
TRANSMISSION	28,738	28,738	0	-
GENERAL PROPERTY	12,833	12,833	0	-
INTEREST NET OF AFUDC	29,173	29,173	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	2,084	2,084	0	-
Non-Operating Revenue:				
OTHER REVENUE	-316	-316	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,209	40,209	0	-
TOTAL - EHV	158,756	158,756	0	-
TOTAL TRANSMISSION	\$158,756	\$158,756.47	\$0	-

EXHIBIT 5
Page 3 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
<u>DISTRIBUTION FUNCTION</u>				
(1) Before Streetlights:				
(2) SUBSTATIONS	\$2,171	\$2,171	\$0	-
(3) OVERHEAD LINES Before Storm Expense	60,177	15,646	0	44,531.2
(4) OVERHEAD LINES Storm Expense	22,796	5,927	0	16,869.1
(5) UNDERGROUND LINES	830	216	0	613.9
(6) LINE TRANSFORMERS	0	0	0	-
(7) METERS	1,681	0	0	1,681.5
(8) COMMUNICATIONS	0	0	0	-
(9) REG. AFFAIRS - ADVOCACY EXPENSE	336	87	0	248.7
(9) GRANTS IN LIEU OF TAXES	17,480	9,745	0	7,734.4
(10) Depreciation:				
(11) DISTRIBUTION - Land	0	0	0	-
(12) DISTRIBUTION - Easements	3,457	1,708	0	1,748.7
(13) DISTRIBUTION - Other	1,348	666	0	681.8
(14) DISTRIBUTION - Substations	9,318	9,318	0	-
(15) DISTRIBUTION - Poles and Fixtures	21,485	5,586	0	15,899.1
(16) DISTRIBUTION - OH Lines	12,391	6,530	0	5,861.0
(17) DISTRIBUTION -UG Lines	2,899	658	0	2,240.9
(18) DISTRIBUTION -Line Transformers	29,230	29,230	0	-
(19) DISTRIBUTION -Services	3,399	0	0	3,398.9
(20) DISTRIBUTION -Meters	8,125	0	0	8,125.1
(21) GENERAL PROPERTY	28,315	16,419	0	11,896.3
(22)				
(23) INTEREST NET OF AFUDC	50,079	27,920	0	22,159.2
(24) PREFERRED DIVIDENDS	0	0	0	-
(25) CORPORATE TAXES	3,578	1,995	0	1,583.2
(26) RETURN (PROFIT/LOSS)	69,022	38,481	0	30,541.3
(27)				
(28) Streetlights:				
(29) MAINTENACE	830	830	0	-
(30) GRANTS IN LIEU OF TAXES	317	317	0	-
(31) DEPRECIATION	4,757	4,757	0	-
(32) INTEREST NET OF AFUDC	909	909	0	-
(33) PREFERRED DIVIDENDS	0	0	0	-
(34) CORPORATE TAXES	65	65	0	-
(35) RETURN (PROFIT/LOSS)	1,253	1,253	0	-
(36) Subtotal	8,132	8,132	0	-
(37)				
(38) POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39) OTHER REVENUE	-760	-374	0	(386.0)
(41) TOTAL DISTRIBUTION	\$338,796	\$175,721.56	\$0	163,074.2

EXHIBIT 5
Page 4 of 5

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

	(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
RETAIL FUNCTION				
(1) CUSTOMER EXPERIENCE AND SOLUTIONS	8,984	0	0	8,984.3
(2) CALL CENTRE	13,644	0	0	13,644.3
(3) BILLING SERVICES & PAYMENTS	3,836	0	0	3,836.3
(4) METER SERVICES - INSPECTORS	0	0	0	-
(5) METER DATA SERVICES	735	0	0	735.3
(6) METER SERVICES - FIELD	2,415	0	0	2,414.7
(7) ELECT. WIRING INSPECT. - FIELD	7,769	0	0	7,769.5
(8) REVENUE OPS ADMIN	0	0	0	-
(9) CREDIT SERVICES	0	0	0	-
(10) BAD DEBT EXPENSE	4,918	0	0	4,918.4
(11) MARKETING & SALES	0	0	0	-
(12) REG. AFFAIRS - ADVOCACY EXPENSE	25	0	0	25.5
(12) COGS	0	0	0	-
(13) GRANTS IN LIEU OF TAXES	344	0	0	344.1
(14) Depreciation:				
(15) DISTRIBUTION	0	0	0	-
(16) GENERAL PROPERTY	6,242	0	0	6,242.3
(17) INTEREST NET OF AFUDC	4,125	0	0	4,124.9
(18)				
(19) PREFERRED DIVIDENDS	0	0	0	-
(20) CORPORATE TAXES	295	0	0	294.7
(21) Non-Operating Revenue:				
(22) LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23) CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24) NSF	(160.2)	0	0	(160.2)
(25) RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26) WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27) AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28) OTHER REVENUE	(141.7)	0	0	(141.7)
(29) RETURN (PROFIT/LOSS)	5,685.3	0	0	5,685.3
(31) TOTAL RETAIL	\$38,984	\$0	\$0	38,983.6
(33)				
(34) TOTAL NET EXPENSES	\$1,847,247	\$750,440.145	\$894,749.004	202,057.7

EXHIBIT 5
Page 5 of 5

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

(1)	INTERMEDIATE CLASSIFICATION			
(2)				
(3)	THERMAL O&M	\$113,352		
(4)	HYDRO O&M	4,459		
(5)	WIND O&M	15,882		
(6)	BIOMASS O&M	12,722		
(7)	LM6000 O&M	1,223		
(8)	OTHER CT's O&M	3,218		
	GENERATION BATTERIES	\$0		
	RADIAL TO GENERATION TRANS.	\$2,805		
(9)				
(10)	NET THERMAL O&M	<u>\$153,661</u>		
(11)				
(12)	THERMAL O&M	\$0	Intermediate Classification Factor	
(13)	HYDRO O&M	0	Was:	16%
(14)	WIND O&M	0	Now:	0%
(15)				
(16)	BIOMASS O&M	0		
(17)				
(18)	LM6000 O&M	0		
(19)				
(20)				
(21)	OTHER CT's O&M	<u>0</u>		
(22)				
(23)	THERMAL VARIABLE O&M	\$0		
(24)				
(25)	THERMAL O&M	\$113,352		
(26)				
(27)	HYDRO O&M	4,459		
(28)	WIND O&M	15,882		
(29)	BIOMASS O&M	12,722		
(30)	LM6000 O&M	1,223		
(31)	OTHER CT's O&M	3,218		
(32)	GENERATION BATTERIES	0		
(33)	RADIAL TO GENERATION TRANS.	2,805		
(34)				
(35)	NET THERMAL O&M D&E SPLIT	<u>\$153,661</u>		
(36)				
(37)	THERMAL O&M DMD. ALLOC. %	46.85%		
(38)	THERMAL O&M ENG. ALLOC. %	53.15%		
(39)				
(40)	BIOMASS DEMAND ALLOC %	46.85%		
(41)				
(42)	BIOMASS ENERGY ALLOC %	53.15%		
(43)				
(44)		NRIS	ERIS	
(45)	WIND O&M DMD. ALLOC. %	46.85%	46.85%	
(46)	WIND O&M ENG. ALLOC. %	53.15%	53.15%	
(47)				
(48)				
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%		
(50)				
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%		
(52)				
(53)		DEMAND	ENERGY	CUSTOMER
(54)				
(55)	GEN. PROP. ALLOC. - GEN.	8,515	9,661	0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,833	0	0
(58)	GEN. PROP. ALLOC. - DIST.	16,419	0	11,896
(59)	GEN. PROP. ALLOC. - RETAIL	<u>0</u>	<u>0</u>	<u>6,242</u>
(60)				
(61)	TOTAL	37,766	9,661	18,139

(1) FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	See BCF File
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	12,949	8,562.73	453.27	2,352.43	269.48	246.47	284.25	483.10	49.23	184.40	63.68	See BCF File
(3) PURCHASES - BIOMASS	5,647	3,734.08	197.66	1,025.86	117.51	107.48	123.96	210.67	21.47	80.41	27.77	See BCF File
(4) MARITIME LINK	95,181	62,939.69	3,331.74	17,291.40	1,980.77	1,811.65	2,089.35	3,551.02	361.88	1,355.38	468.05	See BCF File
(5) PURCHASES - WIND ERIIS	15,601	10,316.45	546.11	2,834.23	324.67	296.95	342.47	582.05	59.32	222.16	76.72	See BCF File
(6) PURCHASES - WIND NRIS	85,364	56,447.96	2,988.10	15,507.93	1,776.47	1,624.80	1,873.85	3,184.76	324.55	1,215.59	419.77	See BCF File
(7) IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8) BUTU CAPACITY CREDIT	394	260.42	13.79	71.54	8.20	7.50	8.64	14.69	1.50	5.61	1.94	See BCF File
(9) OPER. & MAINT. - STEAM	53,100	35,113	1,859	9,647	1,105	1,011	1,166	1,981	202	756	261	D-3A
(10) OPER. & MAINT. - HYDRO	2,089	1,381	73	380	43	40	46	78	8	30	10	D-3A
(11) OPER. & MAINT. - WIND	7,440	4,920	260	1,352	155	142	163	278	28	106	37	D-3A
(12) OPER. & MAINT. - BIOMASS	5,960	3,941	209	1,083	124	113	131	222	23	85	29	D-3A
(13) OPER. & MAINT. - LM6000	573	379	20	104	12	11	13	21	2	8	3	D-3A
(14) OPER. & MAINT. - OTHER CT's	3,218	2,128	113	585	67	61	71	120	12	46	16	D-3A
(15) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	D-3A
(16) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,314	869	46	239	27	25	29	49	5	19	6	D-3A
(17) DSM	0											See DSM Allocation
(18) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-14
(19) REG. AFFAIRS - ADVOCACY EXPENSE	629	306	50	245	0	28	0	0	0	0	0	R-2
(19) GRANTS IN LIEU	9,913	6,555	347	1,801	206	189	218	370	38	141	49	P-7
(20) DEPRECIATION	54,991	36,364	1,925	9,990	1,144	1,047	1,207	2,052	209	783	270	EXH 6D
(21) INTEREST NET OF AFUDC	26,200	17,325	917	4,760	545	499	575	977	100	373	129	P-14
(22) PREFERRED DIVIDENDS		0	0	0	0	0	0	0	0	0	0	P-14
(23) CORPORATE TAXES	1,872	1,238	66	340	39	36	41	70	7	27	9	P-14
(24) Non-Operating Revenue:												
(25) STEAM AND ASH SALES	-1,566	-1,035	-55	-285	-33	-30	-34	-58	-6	-22	-8	O-8
(26) OTHER REVENUE	-1,016	-672	-36	-185	-21	-19	-22	-38	-4	-14	-5	O-8
(27) RETURN (PROFIT/LOSS)	36,110	23,878	1,264	6,560	751	687	793	1,347	137	514	178	P-14
(28) INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(28) ALLOC. OF INTERR. DMD. ADJ.	11,207	7,411	392	2,036	233	213	246	418	43	160	55	D-4
(30) ELI 2P-RTP DEMAND ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(31) ALLOC. OF ELI 2P-RTP DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-4
(32) ELI 2P-RTP PRIORITY DMD ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(33) ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-3B
(34)												
(35) TOTAL GENERATION	415,962.12	282,362	14,981	77,733	8,877	8,147	9,363	4,706	1,622	6,074	2,098	
(36)												
(37) TRANSMISSION												
(38)												
(39) Transmission - HV (not applicable as a separate item)												
(40) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(41) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(42) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(42) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-8A
(43) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(44) INTEREST NET OF AFUDC	0	0	0	0	0	0	0	0	0	0	0	P-15A
(45) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15A
(46) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-15A
(47) Non-Operating Revenue:												
(48) OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-9A
(49) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-15A
(50)												
(51) TOTAL - HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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

DEMAND CLASSIFICATION

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1) Transmission - EHV and HV combined												
(2) OPERATING & MAINT. (Before Storm Expense)	35,296	23,340	1,235	6,412	735	672	775	1,317	134	503	174	D-3A
(3) OPERATING & MAINT. (Storm Expense)	243	161	9	44	5	5	5	9	1	3	1	D-3A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	156	76	12	61	0	7	0	0	0	0	0	R-2
(4) GRANTS IN LIEU	10,340	6,838	362	1,878	215	197	227	386	39	147	51	P-8B
(5) DEPRECIATION	41,571	27,490	1,455	7,552	865	791	913	1,551	158	592	204	EXH 6D
(6) INTEREST NET OF AFUDC	29,173	19,291	1,021	5,300	607	555	640	1,088	111	415	143	P-15B
(7) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8) CORPORATE TAXES	2,084	1,378	73	379	43	40	46	78	8	30	10	P-15B
(9) Non-Operating Revenue:												
(10) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11) OTHER REVENUE	-316	-209	-11	-58	-7	-6	-7	-12	-1	-4	-2	O-9B
(12) RETURN (PROFIT/LOSS)	40,209	26,589	1,407	7,305	837	765	883	1,500	153	573	198	P-15B
(13)												
(14) TOTAL - EHV	158,756	104,953	5,564	28,873	3,301	3,026	3,482	5,917	603	2,258	780	
(15)												
(16) TOTAL TRANSMISSION	158,756.47	104,953	5,564	28,873	3,301	3,026	3,482	5,917	603	2,258	780	
(17)												
(18) DISTRIBUTION												
(19) Before Streetlights:												
(20) OPERATING & MAINT.	23,960	16,377	890	4,539	423	511	554	347	0	101	219	EXH 6A
(21) REG. AFFAIRS - ADVOCACY EXPENSE	87	42	7	34	0	4	0	0	0	0	0	R-2
(21) GRANTS IN LIEU	9,745	6,768	369	1,859	111	210	213	97	0	27	90	P-9
(22) DEPRECIATION	70,116	48,699	2,655	13,379	802	1,512	1,531	698	0	191	650	EXH 6D
(23) INTEREST NET OF AFUDC	27,920	19,380	1,057	5,325	321	602	610	279	0	76	271	P-16
(24) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25) CORPORATE TAXES	1,995	1,385	75	380	23	43	44	20	0	5	19	P-16
(26) Non-Operating Revenue:												
(27) POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27) OTHER REVENUE	-374	-246	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28) RETURN (PROFIT/LOSS)	38,481	26,710	1,456	7,339	443	829	840	385	0	105	373	P-16
(29)												
(30) Streetlights:												
(31) OPERATING & MAINT.	830	0	0	0	0	0	0	0	0	0	830	EXH 6A
(32) GRANTS IN LIEU OF TAXES	317	0	0	0	0	0	0	0	0	0	317	P-9A
(33) Depreciation	4,757	0	0	0	0	0	0	0	0	0	4,757	EXH 6D
(34) INTEREST NET OF AFUDC	909	0	0	0	0	0	0	0	0	0	909	P-16B
(35) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36) CORPORATE TAXES	65	0	0	0	0	0	0	0	0	0	65	P-16B
(37) RETURN (PROFIT/LOSS)	1,253	0	0	0	0	0	0	0	0	0	1,253	P-16B
(38) Subtotal	8,132	0	0	0	0	0	0	0	0	0	8,132	
(39)												
(40) TOTAL DISTRIBUTION	175,721.56	116,117	6,333	31,960	2,058	3,610	3,686	1,775	0	490	9,692	
(41)												
(42) TOTAL DEMAND	\$750,440.145	\$503,432	\$26,878	\$138,567	\$14,236	\$14,782	\$16,531	\$12,398	\$2,225	\$8,823	\$12,570	

NOVA SCOTIA POWER INC.

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
ENERGY CLASSIFICATION												
GENERATION												
(1) FUEL	\$310,870	167,599.7	11,289.5	67,339.0	10,499.8	7,795.7	12,371.0	19,975.9	7,737.4	3,938.2	2,323.7	See BCF
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	\$14,696	7,437.2	529.8	3,277.6	549.0	393.2	645.5	1,057.1	518.6	166.5	121.4	See BCF
(3) PURCHASES - BIOMASS	\$15,309	7,834.44	555.32	3,410.70	564.89	405.02	656.12	1,074.62	505.15	179.53	123.34	See BCF
(4) MARITIME LINK	\$108,024	54,831.4	3,894.6	24,093.3	4,018.2	2,866.5	4,707.5	7,726.7	3,753.7	1,244.9	886.8	See BCF
(5) PURCHASES - WIND ERIS	\$17,709	9,147.15	637.98	3,908.44	641.64	465.27	756.60	1,230.23	572.69	206.66	142.15	See BCF
(6) PURCHASES - WIND NRIS	\$96,898	50,051.15	3,491.07	21,367.83	3,508.94	2,544.44	4,147.25	6,752.27	3,126.82	1,126.97	780.76	See BCF
(7) IMPORTS	\$89,677	45,268.09	3,229.88	20,067.26	3,367.99	2,384.83	3,922.20	6,468.28	3,192.40	1,038.26	737.80	See BCF
(8) BUTU CAPACITY CREDIT	\$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8) OPER. & MAINT. - STEAM	60,252	31,671	2,179	13,203	2,120	1,549	2,501	4,066	1,760	733	471	E-1A
(9) OPER. & MAINT. - HYDRO	2,370	1,246	86	519	83	61	98	160	69	29	19	E-1A
(10) OPER. & MAINT. - WIND/BIOMASS	8,442	4,437	305	1,850	297	217	350	570	247	103	66	E-1A
(11) OPER. & MAINT. - BIOMASS	6,762	3,555	245	1,482	238	174	281	456	198	82	53	E-1A
(12) OPER. & MAINT. - LM6000	650	342	24	142	23	17	27	44	19	8	5	E-1A
(13) OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,491	784	54	327	52	38	62	101	44	18	12	E-1A
(16) DSM	0	-	-	-	-	-	-	-	-	-	-	See DSM Allocation
(17) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-17
(18) REG. AFFAIRS - ADVOCACY EXPENSE	714	347	57	278	0	32	0	0	0	0	0	R-2
(18) GRANTS IN LIEU	11,248	5,912	407	2,465	396	289	467	759	329	137	88	P-10
(19) DEPRECIATION	62,397	32,799	2,257	13,673	2,196	1,604	2,590	4,210	1,823	759	488	EXH 6D
(20) INTEREST NET OF AFUDC	37,950	19,948	1,373	8,316	1,335	975	1,575	2,561	1,109	461	297	P-17
(21) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22) CORPORATE TAXES	2,711	1,425	98	594	95	70	113	183	79	33	21	P-17
(23) Non-Operating Revenue:												
(24) EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25) STEAM AND ASH SALES	-3,472	(1,820.16)	(125.72)	(762.70)	(122.75)	(89.57)	(144.38)	(234.95)	(102.68)	(42.01)	(27.16)	O-11
(26) OTHER REVENUE	-2,254	-1,181	-82	-495	-80	-58	-94	-153	-67	-27	-18	O-11
(27) RETURN (PROFIT/LOSS)	52,305	27,494	1,892	11,462	1,841	1,344	2,171	3,529	1,528	636	409	P-17
(28)												
(30) TOTAL GENERATION	894,749	469,127	32,396	196,517	31,625	23,077	37,201	60,536	26,442	10,830	6,998	
(31)												
(32) TRANSMISSION												
(33) Transmission - HV (not applicable as a separate item)												
(34) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41) Non-Operating Revenue:												
(42) OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)												
(45) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(46)												
(47) Transmission - EHV and HV combined												
(48) OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49) OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50) REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50) GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51) DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55) Non-Operating Revenue:												
(56) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57) OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)												
(60) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(61)												
(62) TOTAL TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	
(63)												
(64) TOTAL ENERGY	\$894,749.004	\$469,127	\$32,396	\$196,517	\$31,625	\$23,077	\$37,201	\$60,536	\$26,442	\$10,830	\$6,998	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) CUST. CLASSIFICATION												
(2)												
(3) DISTRIBUTION												
(4) OPERATING & MAINT.	\$63,696	\$57,552	\$3,270	\$1,435	\$2	\$274	\$18	\$3	\$0	\$0	\$1,141	EXH 6A
(5) REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(6) GRANTS IN LIEU	7,734	6,910	396	257	0	49	4	1	0	0	117	P-12
(7) DEPRECIATION	49,852	44,536	2,553	1,657	3	318	26	6	0	0	753	EXH 6D
(8) INTEREST NET OF AFUDC	22,159	19,812	1,135	720	1	138	11	2	0	0	339	P-19
(9) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(10) CORPORATE TAXES	1,583	1,416	81	51	0	10	1	0	0	0	24	P-19
(11) Non-Operating Revenue:												
(12) POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(13) OTHER REVENUE	-386	-346	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(14) RETURN (PROFIT/LOSS)	<u>30,541</u>	<u>27,306</u>	<u>1,564</u>	<u>992</u>	<u>2</u>	<u>190</u>	<u>15</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>467</u>	P-19
(15) TOTAL DISTRIBUTION	163,074.161	146,123	8,366	4,941	9	939	73	15	0	1	2,607	
(16)												
(17) RETAIL												
(18) METER READING & ELECTRIC INSPECT.	10,184.015	7,590	963	848	35	123	56	53	19	1	496	EXH 6A
(19) CUSTOMER EXPERIENCE AND SOLUTIONS	8,984.316	5,399	937	1,483	211	162	259	410	0	25	99	O-15
(20) CALL CENTRE	13,644.326	11,142	750	883	62	119	91	95	35	7	460	C-3
(21) BILLING SERVICES	3,836.323	3,133	211	248	17	33	26	27	10	2	129	C-3
(22) ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23) METER DATA SERVICES	735.321	46	67	117	107	77	80	114	3	124	0	O-16
(24) PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25) CREDIT SERVICES	4,918.447	4,131	122	597	0	68	0	0	0	0	0	EXH 6C
(26) MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27) REG. AFFAIRS - ADVOCACY EXPENSE	25.466	12	2	10	0	1	0	0	0	0	0	R-2
(28) COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(29) GRANTS IN LIEU	344.086	307	18	11	0	2	0	0	0	0	5	N/A
(30) DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(31) INTEREST NET OF AFUDC	4,124.890	3,191	214	415	44	54	81	80	0	15	31	N/A
(32) PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(33) CORPORATE TAXES	294.709	228	15	30	3	4	6	6	0	1	2	N/A
(34) Non-Operating Revenue:												
(35) LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(36) CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(37) NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(38) RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(39) WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-667	-23	-98	-39	-35	-13	0	-482	C-8
(40) AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-2	-0	0	C-6
(41) OTHER REVENUE	(141.722)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(42) RETURN (PROFIT/LOSS)	<u>5,685.302</u>	<u>4,398</u>	<u>295</u>	<u>571</u>	<u>60</u>	<u>74</u>	<u>112</u>	<u>111</u>	<u>0</u>	<u>21</u>	<u>43</u>	N/A
(43) TOTAL RETAIL	38,983.375	30,398	2,633	3,112	385	509	215	649	53	165	865	
(44)	-	30,398										
(45) TOTAL CUSTOMER	202,057.536	176,521	10,999	8,053	394	1,448	288	664	53	166	3,472	
(46)												
(47) TOTAL NET EXPENSES	\$1,847,247	\$1,149,080	\$70,272	\$343,137	\$46,254	\$39,307	\$54,020	\$73,598	\$28,720	\$19,818	\$23,040	\$23,040

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED
(1) COSTS BY FUNCTIONAL AREAS											
(2) Generation											
(3) FAM-related	\$868,317	\$484,430	\$31,159	\$182,548	\$27,627	\$20,950	\$31,929	\$52,311	\$20,225	\$10,965	\$6,174
(4) Non-FAM-related	450,701	271,767	16,516	93,431	13,130	10,471	14,931	13,414	8,018	6,045	2,979
(5) Non-Operating Revenue Credit	<u>-8,308</u>	<u>-4,708</u>	<u>-298</u>	<u>-1,728</u>	<u>-256</u>	<u>-197</u>	<u>-295</u>	<u>-484</u>	<u>-179</u>	<u>-106</u>	<u>-57</u>
(6) Subtotal	1,310,711	751,489	47,376	274,251	40,501	31,224	46,565	65,242	28,064	16,904	9,095
(7)											
(8) Transmission											
(9) Operating Costs											
(10) EHV	\$159,072	\$105,161	\$5,575	\$28,931	\$3,307	\$3,032	\$3,488	\$5,929	\$604	\$2,263	\$781
(11) HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Subtotal	\$159,072	\$105,161	\$5,575	\$28,931	\$3,307	\$3,032	\$3,488	\$5,929	\$604	\$2,263	\$781
(13) Non-Operating Revenue Credit	<u>(\$316)</u>	<u>(\$209)</u>	<u>(\$11)</u>	<u>(\$58)</u>	<u>(\$7)</u>	<u>(\$6)</u>	<u>(\$7)</u>	<u>(\$12)</u>	<u>(\$1)</u>	<u>(\$4)</u>	<u>(\$2)</u>
(14) Subtotal	\$158,756	\$104,953	\$5,564	\$28,873	\$3,301	\$3,026	\$3,482	\$5,917	\$603	\$2,258	\$780
(15)											
(16) Distribution											
(17) Non-Streetlight-related	\$348,119	\$277,014	\$15,529	\$38,064	\$2,132	\$4,701	\$3,867	\$1,843	\$0	\$506	\$4,463
(18) Streetlight-related	\$8,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,132
(19) Non-Operating Revenue Credit	<u>(\$17,455)</u>	<u>(\$14,774)</u>	<u>(\$830)</u>	<u>(\$1,163)</u>	<u>(\$65)</u>	<u>(\$152)</u>	<u>(\$108)</u>	<u>(\$53)</u>	<u>(\$0)</u>	<u>(\$15)</u>	<u>(\$295)</u>
(20) Subtotal	\$338,796	\$262,240	\$14,699	\$36,901	\$2,067	\$4,549	\$3,759	\$1,790	\$0	\$491	\$12,300
(21)											
(22) Retail											
(23) Operating Costs	\$59,020	\$45,154	\$3,913	\$5,420	\$540	\$757	\$714	\$897	\$67	\$196	\$1,360
(24) Non-Operating Revenue Credit	<u>(\$20,036)</u>	<u>(\$14,756)</u>	<u>(\$1,280)</u>	<u>(\$2,308)</u>	<u>(\$156)</u>	<u>(\$248)</u>	<u>(\$499)</u>	<u>(\$248)</u>	<u>(\$15)</u>	<u>(\$31)</u>	<u>(\$495)</u>
(25) Subtotal	\$38,983	\$30,398	\$2,633	\$3,112	\$385	\$509	\$215	\$649	\$53	\$165	\$865
(26)											
(27) Total	\$1,847,247	\$1,149,080	\$70,272	\$343,137	\$46,254	\$39,307	\$54,020	\$73,598	\$28,720	\$19,818	\$23,040
(28)											
(29) Costs by Functional Areas (relative shares)											
(30) Generation	71%	65%	67%	80%	88%	79%	86%	89%		85%	39%
(31) Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32) Distribution	18%	23%	21%	11%	4%	12%	7%	2%		2%	53%
(33) Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34) Total	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) AVERAGE CUSTOMER COST CALC											
(37) Customer Related Costs											
(38) Distribution bfr Non-Operationg Credit	175,814	157,653	9,019	5,210	9	991	75	16	0	1	2,841
(39) Retail bfr Non-Operatin Credit	<u>59,020</u>	<u>45,154</u>	<u>3,913</u>	<u>5,420</u>	<u>540</u>	<u>757</u>	<u>714</u>	<u>897</u>	<u>67</u>	<u>196</u>	<u>1,360</u>
(40) Subtotal	234,834	202,806	12,932	10,630	550	1,748	790	913	68	197	4,201
(41)											
(42) Misc Rev Credit											
(43) Distribution	(12,740.2)	-11,530	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44) Retail	<u>(20,036.1)</u>	<u>-14,756</u>	<u>-1,280</u>	<u>-2,308</u>	<u>-156</u>	<u>-248</u>	<u>-499</u>	<u>-248</u>	<u>-15</u>	<u>-31</u>	<u>-495</u>
(45) Total	(32,776.3)	-26,286	-1,934	-2,577	-156	-299	-502	-248	-15	-31	-728
(46)											
(47) Total	202,057.5	176,521	10,999	8,053	394	1,448	288	664	53	166	3,472
(48) % of Total Cost	10.9%	15.4%	15.7%	2.3%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)											
(50) Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51) Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)											
(53) Average Monthly Cost per Customer	31.34	30.2450	33.27	59.92	1,639.94	56.74	136.97	1,541.89		11,057.21	29.28

[illegible]

EXHIBIT 6A

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>DEMAND</u>												
(2)												
(3) SUBSTATIONS	\$2,171	\$1,458	\$79	\$406	\$51	\$45	\$52	\$48	\$0	\$12	\$19	P-5
(4) OVERHEAD LINES Before Storm Expense	15,646	10,713	583	2,968	267	334	360	215	0	64	143	P-1
(5) OVERHEAD LINES Storm Expense	5,927	4,058	221	1,124	101	127	136	81	0	24	54	P-1
(6) UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8) METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10) STREET LIGHTING	830	0	0	0	0	0	0	0	0	0	830	DIRECT
(11) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)												
(13) TOTAL DEMAND	24,789	16,377	890	4,539	423	511	554	347	0	101	1,048	
(14)												
(15) <u>CUSTOMER</u>												
(16)												
(17) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18) OVERHEAD LINES Before Storm Expense	44,531	40,313	2,283	928	1	176	9	1	0	0	819	P-2
(19) OVERHEAD LINES Storm Expense	16,869	15,271	865	352	0	67	3	1	0	0	310	P-2
(20) UNDERGROUND LINES	614	556	31	13	0	2	0	0	0	0	11	P-2
(21) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22) METERS	1,681	1,412	90	142	1	28	6	2	0	0	0	P-6
(23) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)												
(27) TOTAL CUSTOMER	63,696	57,552	3,270	1,435	2	274	18	3	0	0	1,141	
(28)												
(29) <u>RETAIL</u>												
(30)												
(31) METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32) CUSTOMER SERVICE	10,184	7,590	963	848	35	123	56	53	19	1	496	EXHIBIT 6B
(33) TOTAL RETAIL	10,184	7,590	963	848	35	123	56	53	19	1	496	
(34)												
(35) <u>SUMMARY</u>												
(36)												
(37) SUBSTATIONS	2,171	1,458	79	406	51	45	52	48	0	12	19	P-3
(38) OVERHEAD LINES	22,796	19,330	1,086	1,476	101	193	140	82	0	24	364	P-1
(39) UNDERGROUND LINES	830	703	40	54	4	7	5	3	0	1	13	P-1
(40) LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41) METERS	11,866	9,001	1,053	990	36	151	63	55	19	1	496	P-6
(42) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43) STREET LIGHTING	830	0	0	0	0	0	0	0	0	0	830	DIRECT
(44) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)												
(46) TOTAL DISTRIBUTION	\$38,492	\$30,492	\$2,257	\$2,926	\$192	\$397	\$260	\$188	\$19	\$39	\$1,723	

EXHIBIT 6B

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

	(1) TOTAL COMPANY	(2) METER READING	(4) WIRING INSPECTION
(1) DOMESTIC	\$7,590	\$2,041	\$5,549
(2) SMALL GENERAL	963	137	826
(3) GENERAL	848	161	686
(4) GENERAL LARGE	35	11	24
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	40
(7) LARGE INDUSTRIAL	53	17	36
(8) ELI 2P-RTP	19	6	13
(9) MUNICIPAL	1	1	0
(10) UNMETERED	<u>496</u>	<u>0</u>	<u>496</u>
(11) TOTAL	<u>\$10,184</u>	<u>\$2,415</u>	<u>\$7,769</u>
ALLOCATION FACTOR		C-6	C-8

EXHIBIT 6C

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

	(1) -----BAD DEBT EXPENSE----- DIRECT	(2) TO BE ALLOC.	(3) TOTAL	(4) CREDIT SERVICES	(5) TOTAL
(1) DOMESTIC	\$4,131	\$0	\$4,131	\$0	\$4,131
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11) TOTAL	<u>\$4,131</u>	<u>\$787</u>	<u>\$4,918.4</u>	<u>\$0</u>	<u>\$4,918.45</u>
ALLOCATION FACTOR	DIRECT	R-1		C-7	
DOMESTIC - 84 %					

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	\$22,491	\$14,873	\$787	\$4,086	\$468	\$428	\$494	\$839	\$86	\$320	\$111	D-3A
(5) HYDRO PRODUCTION	7,789	5,151	273	1,415	162	148	171	291	30	111	38	D-3A
(6) WIND PRODUCTION	6,015	3,978	211	1,093	125	114	132	224	23	86	30	D-3A
(7) LM6000 PRODUCTION	3,325	2,199	116	604	69	63	73	124	13	47	16	D-3A
(8) GAS TURBINE PROD. - OTHER	1,461	966	51	265	30	28	32	55	6	21	7	D-3A
(9) GENERATION BATTERIES	4,005	2,648	140	728	83	76	88	149	15	57	20	D-3A
(10) RADIAL TO GENERATION TRANS.	1,390	919	49	252	29	26	31	52	5	20	7	D-3A
(11) GENERAL PROPERTY	8,515	5,630	298	1,547	177	162	187	318	32	121	42	P-7
(12) TOTAL GENERATION FUNCTION	54,991	36,364	1,925	9,990	1,144	1,047	1,207	2,052	209	783	270	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV	28,738	19,004	1,006	5,221	598	547	631	1,072	109	409	141	D-3A
(21) GENERAL PROPERTY	12,833	8,486	449	2,331	267	244	282	479	49	183	63	P-8B
(22) TOTAL - EHV	41,571	27,490	1,455	7,552	865	791	913	1,551	158	592	204	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	41,571	27,490	1,455	7,552	865	791	913	1,551	158	592	204	
(25)												
(26) DISTRIBUTION FUNCTION												
(27) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28) DISTRIBUTION - Easements	1,708	1,187	65	326	20	37	37	17	0	5	16	P-9
(29) DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30) DISTRIBUTION - Substations	9,318	6,472	353	1,778	107	201	203	93	0	25	86	P-9
(31) DISTRIBUTION - Poles and Fixtures	5,586	3,880	212	1,066	64	120	122	56	0	15	52	P-9
(32) DISTRIBUTION - OH Lines	6,530	4,535	247	1,246	75	141	143	65	0	18	61	P-9
(33) DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34) DISTRIBUTION - Line Transformers	29,230	20,302	1,107	5,577	334	630	638	291	0	80	271	P-9
(35) DISTRIBUTION - Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36) DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37) DISTRIBUTION PLANT - Streetlight	4,757	0	0	0	0	0	0	0	0	0	4,757	Direct
(38) GENERAL PROPERTY	16,419	11,404	622	3,133	188	354	359	163	0	45	152	P-9
(39)												
(40) TOTAL DISTRIBUTION FUNCTION	74,873	48,699	2,655	13,379	802	1,512	1,531	698	0	191	5,407	
(41)												
(42) TOTAL DEMAND	171,436	112,552	6,035	30,921	2,811	3,350	3,651	4,301	367	1,566	5,882	

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PRODUCTION	25,521	13,415	923	5,592	898	656	1,059	1,722	746	310	199	E-1A
(5) HYDRO PRODUCTION	8,838	4,646	320	1,937	311	227	367	596	258	107	69	E-1A
(6) WIND PRODUCTION	6,825	3,588	247	1,496	240	175	283	461	199	83	53	E-1A
(7) LM6000 PRODUCTION	3,773	1,983	136	827	133	97	157	255	110	46	29	E-1A
(8) GAS TURBINE PROD. - OTHER	1,658	871	60	363	58	43	69	112	48	20	13	E-1A
(9) GENERATION BATTERIES	4,544	2,388	164	996	160	117	189	307	133	55	36	E-1A
(10) RADIAL TO GENERATION TRANS.	1,577	829	57	346	55	41	65	106	46	19	12	E-1A
(11) GENERAL PROPERTY	9,661	5,078	349	2,117	340	248	401	652	282	117	75	P-10
(12)												
(13) TOTAL GENERATION FUNCTION	62,397	32,799	2,257	13,673	2,196	1,604	2,590	4,210	1,823	759	488	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)												
(20) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(25)												
(26) TOTAL ENERGY	62,397	32,799	2,257	13,673	2,196	1,604	2,590	4,210	1,823	759	488	
(27)												
(28) CUSTOMER CLASSIFICATION												
(29)												
(30) DISTRIBUTION FUNCTION												
(31) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32) DISTRIBUTION - Easements	1,749	1,562	90	58	0	11	1	0	0	0	26	P-12
(33) DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34) DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35) DISTRIBUTION - Poles and Fixtures	15,899	14,204	814	528	1	101	8	2	0	0	240	P-12
(36) DISTRIBUTION - OH Lines	5,861	5,236	300	195	0	37	3	1	0	0	89	P-12
(37) DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38) DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39) DISTRIBUTION - Services	3,399	3,036	174	113	0	22	2	0	0	0	51	P-12
(40) DISTRIBUTION - Meters	8,125	7,259	416	270	1	52	4	1	0	0	123	P-12
(41) GENERAL PROPERTY	11,896	10,628	609	395	1	76	6	1	0	0	180	P-12
(42)												
(43) TOTAL DISTRIBUTION FUNCTION	49,852	44,536	2,553	1,657	3	318	26	6	0	0	753	
(44)												
(45) RETAIL FUNCTION												
(46) DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47) GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)												
(49) TOTAL RETAIL FUNCTION	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)												
(51) TOTAL CUSTOMER	56,094	50,113	2,872	1,864	4	358	29	6	0	0	847	
(52)												
(53) TOTAL DEPRECIATION	\$289,927	\$195,464	\$11,165	\$46,458	\$5,010	\$5,311	\$6,269	\$8,517	\$2,190	\$2,325	\$7,217	

EXHIBIT 6E

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	REVENUE TO COST RATIOS			STORM COSTS														
	NON-FUEL COSTS	NON-FUEL REVENUE ⁽¹⁾	RATIO	DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			STORM REVENUE		
				DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	664,649	680,061	1.023	4,058	15,271	19,330	0	-	0	161	-	161	10,778	8,713	19,490	11,028	8,915	19,942
(2) SMALL GENERAL	39,114	43,674	1.117	221	865	1,086	0	-	0	9	-	9	605	489	1,094	676	546	1,222
(3) GENERAL	160,589	182,227	1.135	1,124	352	1,476	0	-	0	44	-	44	841	680	1,520	954	771	1,725
(4) GENERAL LARGE	18,627	22,311	1.198	101	0	101	0	-	0	5	-	5	59	48	107	71	57	128
(5) SMALL INDUSTRIAL	18,358	21,141	1.152	127	67	193	0	-	0	5	-	5	109	89	198	126	102	228
(6) MEDIUM INDUSTRIAL	22,091	24,410	1.105	136	3	140	0	-	0	5	-	5	80	65	145	89	72	160
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	21,287	25,251	1.186				0	-	0	9	-	9	5	4	9	6	5	11
(9) DISTR. CUSTOMERS	1,790	11,643	6.504	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,853	10,077	1.138	24	0	24	0	-	0	3	-	3	15	12	28	17	14	31
(12) UNMETERED	<u>16,866</u>	<u>17,143</u>	<u>1.016</u>	<u>54</u>	<u>310</u>	<u>364</u>	0	-	0	1	-	1	202	163	366	206	166	372
(13) SUB-TOTAL	972,224	1,037,938	1.068	5,927	16,869	22,796	0	-	0	242	-	242	12,740	10,299	23,038	13,466	10,886	24,352
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	0	NA	NA	0	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	1	1	1	1	1
(20) SUB-TOTAL						1			0			2	2	1	3	2	1	3
(21) TOTAL	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	22,798	<u>NA</u>	<u>NA</u>	0	<u>NA</u>	<u>NA</u>	244	12,741	10,300	23,041	13,467	10,887.0	24,354

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed Costs				Units Sold	Unit Cost			
			Fuel	Operating	Capital	Return	Total		Total Cost	Demand (\$/kW of Class monthly NCP)	Energy (cent/kWh)	Customer (\$/month)
<u>Generation</u>												
(1)	Usage (Energy)	\$792,187	\$342,169.1	\$39,379	\$60,085	\$27,494	\$126,958	\$469,127	5,174,286	---	9.067	---
(2)	Reliability (Demand)	688,012	\$142,261.3	47,330	68,892	23,878	140,101	282,362	12,284,308	\$22.986	---	---
(3)	Total Generation	\$1,480,199	\$484,430	\$86,709	\$128,977	\$51,373	\$267,059	\$751,489		\$22.986	9.067	\$0.000
(4)	MWh Sales		5,174,286	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(5)	MWh Energy Requirement		5,601,352									
(6)	kW 3 CP		6,605,163									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.362	1.676	2.493	0.993	5.161	14.524				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	5,174,286	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	5,174,286		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	12,284,308	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	766,096	0	23,367	54,997	26,589	104,953	104,953	12,284,308	\$8.544	---	---
(13)	Total Transmission	\$766,096	\$0	\$23,367	\$54,997	\$26,589	\$104,953	\$104,953		\$8.544	-	\$0.000
(14)	Delivery -- Dist. (Demand)	769,601	0	\$13,175	76,231	26,710	116,117	116,117	12,284,308	\$9.452	---	---
(15)	Delivery -- Dist. (Customer)	786,779	0	\$46,143	72,674	27,306	146,123	146,123	5,836,357	---	---	\$25.037
(16)	Total Distribution	1,556,380	0	59,318	148,905	54,016	262,240	262,240		\$9.452	-	\$25.037
(17)	Total Transmission/Distribution	\$2,322,476	\$0	\$82,686	\$203,902	\$80,605	\$367,192	\$367,192		\$17.996	-	\$25.037
(18)	kW.h Sold		---	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(19)	Unit Cost (cents/kW.h)		0.000	1.598	3.941	1.558	7.096	7.096				
<u>Retail</u>												
(20)	Customer -- Field		0	\$4,119			\$4,119	\$4,119	5,836,357	0.000	0.000	\$0.706
(21)	Customer -- Head Office	126,715	0	1,436	9,303	4,398	15,137	15,137	5,836,357	0.000	0.000	\$2.594
(22)	Total Customer	126,715	0	5,555	9,303	4,398	19,256	19,256	5,836,357	\$0.000	-	\$3.300
(23)	Marketing		0	11,142			11,142	11,142	5,836,357	0.000	0.000	\$1.909
(24)	Total Retail	\$126,715	\$0	\$16,697	\$9,303	\$4,398	\$30,398	\$30,398	5,836,357	0	-	\$5.209
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost (\$/month)		---	\$2.861			\$2.861	\$2.861				
(27)	TOTAL	\$3,929,390	\$484,430.4	\$186,092	\$342,182	\$136,375	\$664,649	\$1,149,080		\$40.982	9.067	\$30.246
(28)	Unit Cost (cents/kW.h)		9.362	3.596	6.613	2.636	12.845	22.208				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
				Operating	Capital	Return	Total			Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$54,508	\$23,628	\$2,742	\$4,134	\$1,892	\$8,768	\$32,396	356,341	---	9.091	---
(2)	Reliability (Demand)	36,420	\$7,531	2,539	3,647	1,264	7,450	14,981	775,958	\$19.306	---	---
(3)	Total Generation	\$90,928	\$31,159	\$5,281	\$7,781	\$3,156	\$16,218	\$47,376		\$19.306	9.091	\$0.000
(4)	MWh Sales		356,341	356,341	356,341	356,341	356,341	356,341				
(5)	MWh Energy Requirement		385,414									
(6)	kW 3 CP		230,332									
(7)	kW 12 NCP		775,958									
(8)	Unit Cost (cents/kW.h)		8.744	1.482	2.184	0.886	4.551	13.295				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	356,341	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	356,341		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	775,958	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	40,554	0	1,245	2,911	1,407	5,564	5,564	775,958	\$7.171	---	---
(13)	Total Transmission	\$40,554	\$0	\$1,245	\$2,911	\$1,407	\$5,564	\$5,564		\$7.171	-	\$0.000
(14)	Delivery -- Dist. (Demand)	41,961	0	720	4,156	1,456	6,333	6,333	775,958	\$8.162	---	---
(15)	Delivery -- Dist. (Customer)	45,069	0	2,637	4,165	1,564	8,366	8,366	330,593	---	---	\$25.306
(16)	Total Distribution	87,030	0	3,357	8,321	3,021	14,699	14,699		\$8.162	-	\$25.306
(17)	Total Transmission/Distribution	\$127,583	\$0	\$4,603	\$11,232	\$4,428	\$20,263	\$20,263		\$15.333	-	\$25.306
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.292	3.152	1.243	5.686	5.686				
<u>Retail</u>												
(20)	Customer -- Field		0	\$821			\$821	\$821	330,593	0.000	0.000	\$2.483
(21)	Customer -- Head Office	8,505	0	200	567	295	1,062	1,062	330,593	0.000	0.000	\$3.213
(22)	Total Customer	8,505	0	1,021	567	295	1,883	1,883	330,593	\$0.000	-	\$5.696
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	\$2.269
(24)	Total Retail	\$8,505	\$0	\$1,771	\$567	\$295	\$2,633	2,633	330,593	0	-	\$7.965
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost (\$/month)		---	\$5.357			\$5.357	\$5.357				
(27)	TOTAL	\$227,017	\$31,159	\$11,654	\$19,580	\$7,879	\$39,114	\$70,272		\$34.639	9.091	\$33.271
(28)	Unit Cost (cents/kW.h)		8.744	3.271	5.495	2.211	10.976	19.721				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : GENERAL

COSTS - GENERATION		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost		
				Operating	Capital	Return	Total			Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$330,244	\$143,464	\$16,544	\$25,048	\$11,462	\$53,053	\$196,517	2,165,416	---	9.075	---
(2)	Reliability (Demand)	189,017	\$39,083	13,163	18,927	6,560	38,650	77,733	4,019,140	\$19.341	---	---
(3)	Total Generation	\$519,261	\$182,548	\$29,707	\$43,975	\$18,022	\$91,703	\$274,251		\$19.341	9.075	\$0.000
(4)	MWh Sales		2,165,416	2,165,416	2,165,416	2,165,416	2,165,416	2,165,416				
(5)	MWh Energy Requirement		2,335,072									
(6)	kW 3 CP		1,195,401									
(7)	kW 12 NCP		4,019,140									
(8)	Unit Cost (cents/kW.h)		8.430	1.372	2.031	0.832	4.235	12.665				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	2,165,416	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	2,165,416		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	4,019,140	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	210,469	0	6,460	15,109	7,305	28,873	28,873	4,019,140	\$7.184	---	---
(13)	Total Transmission	\$210,469	\$0	\$6,460	\$15,109	\$7,305	\$28,873	\$28,873		\$7.184	-	\$0.000
(14)	Delivery -- Dist. (Demand)	211,448	0	3,678	20,943	7,339	31,960	31,960	4,019,140	\$7.952	---	---
(15)	Delivery -- Dist. (Customer)	28,594	0	1,263	2,685	992	4,941	4,941	134,388	---	---	\$36.766
(16)	Total Distribution	240,042	0	4,942	23,628	8,331	36,901	36,901		\$7.952	-	\$36.766
(17)	Total Transmission/Distribution	\$450,511	\$0	\$11,401	\$38,737	\$15,636	\$65,774	\$65,774		\$15.136	-	\$36.766
(18)	kW.h Sold		---	2,165,416	2,165,416	2,165,416	2,165,416	2,165,416				
(19)	Unit Cost (cents/kW.h)		0.000	0.527	1.789	0.722	3.037	3.037				
<u>Retail</u>												
(20)	Customer -- Field		0	\$801			\$801	\$801	134,388	0.000	0.000	\$5.959
(21)	Customer -- Head Office	16,462	0	194	663	571	1,428	1,428	134,388	0.000	0.000	\$10.628
(22)	Total Customer	16,462	0	995	663	571	2,229	2,229	134,388	\$0.000	-	\$16.587
(23)	Marketing		0	883			883	883	134,388	0.000	0.000	\$6.570
(24)	Total Retail	\$16,462	\$0	\$1,878	\$663	\$571	\$3,112	3,112	134,388	0	-	\$23.157
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost (\$/month)		---	\$13.972			\$13.972	\$13.972				
(27)	TOTAL	\$986,235	\$182,548	\$42,986	\$83,375	\$34,229	\$160,589	\$343,137		\$34.477	9.075	\$59.923
(28)	Unit Cost (cents/kW.h)		8.430	1.985	3.850	1.581	7.416	15.846				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Units Sold	Unit Cost			
				Operating	Capital	Return	Total		Total Cost	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$53,032	\$23,150	\$2,612	\$4,022	\$1,841	\$8,474	\$31,625	357,053	---	8.857	---
(2)	Reliability (Demand)	21,652	\$4,477	1,480	2,168	751	4,400	8,877	637,230	\$13.930	---	---
(3)	Total Generation	\$74,684	\$27,627	\$4,091	\$6,190	\$2,592	\$12,874	\$40,501		\$13.930	8.857	\$0.000
(4)	MWh Sales		357,053	357,053	357,053	357,053	357,053	357,053				
(5)	MWh Energy Requirement		374,976									
(6)	kW 3 CP		136,936									
(7)	kW 12 NCP		637,230									
(8)	Unit Cost (cents/kW.h)		7.738	1.146	1.734	0.726	3.606	11.343				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	357,053	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	357,053		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	637,230	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	24,110	0	733	1,731	837	3,301	3,301	637,230	\$5.180	---	---
(13)	Total Transmission	\$24,110	\$0	\$733	\$1,731	\$837	\$3,301	\$3,301		\$5.180	-	\$0.000
(14)	Delivery -- Dist. (Demand)	12,755	0	359	1,257	443	2,058	2,058	637,230	\$3.230	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	\$37.301
(16)	Total Distribution	12,810	0	361	1,262	445	2,067	2,067		\$3.230	-	\$37.301
(17)	Total Transmission/Distribution	\$36,920	\$0	\$1,094	\$2,993	\$1,281	\$5,368	\$5,368		\$8.410	-	\$37.301
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.306	0.838	0.359	1.503	1.503				
<u>Retail</u>												
(20)	Customer -- Field		0	\$30			\$30	\$30	240	0.000	0.000	\$125.663
(21)	Customer -- Head Office	1,743	0	184	47	60	292	292	240	0.000	0.000	\$1,217.692
(22)	Total Customer	1,743	0	214	47	60	322	322	240	\$0.000	-	\$1,343.355
(23)	Marketing		0	62			62	62	240	0.000	0.000	\$259.285
(24)	Total Retail	\$1,743	\$0	\$277	\$47	\$60	\$385	385	240	0	-	\$1,602.640
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost (\$/month)		---	\$1,152.828			\$1,152.828	\$1,152.828				
(27)	TOTAL	\$113,347	\$27,627	\$5,462	\$9,231	\$3,934	\$18,627	\$46,254		\$22.340	8.857	\$1,639.941
(28)	Unit Cost (cents/kW.h)		7.738	1.530	2.585	1.102	5.217	12.954				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Units Sold	Unit Cost			
				Operating	Capital	Return	Total		Total Cost	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$38,737	\$16,855	\$1,940	\$2,938	\$1,344	\$6,222	\$23,077	254,468	---	9.069	---
(2)	Reliability (Demand)	19,804	\$4,095	1,382	1,983	687	4,052	8,147	495,495	\$16.441	---	---
(3)	Total Generation	\$58,541	\$20,950	\$3,321	\$4,921	\$2,032	\$10,274	\$31,224		\$16.441	9.069	\$0.000
(4)	MWh Sales		254,468	254,468	254,468	254,468	254,468	254,468				
(5)	MWh Energy Requirement		273,902									
(6)	kW 3 CP		125,244									
(7)	kW 12 NCP		495,495									
(8)	Unit Cost (cents/kW.h)		8.233	1.305	1.934	0.798	4.037	12.270				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	254,468	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	254,468		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	495,495	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	22,051	0	677	1,583	765	3,026	3,026	495,495	\$6.106	---	---
(13)	Total Transmission	\$22,051	\$0	\$677	\$1,583	\$765	\$3,026	\$3,026		\$6.106	-	\$0.000
(14)	Delivery -- Dist. (Demand)	23,894	0	414	2,367	829	3,610	3,610	495,495	\$7.285	---	---
(15)	Delivery -- Dist. (Customer)	5,486	0	234	515	190	939	939	25,527	---	---	\$36.803
(16)	Total Distribution	29,380	0	647	2,882	1,020	4,549	4,549		\$7.285	-	\$36.803
(17)	Total Transmission/Distribution	\$51,431	\$0	\$1,325	\$4,465	\$1,785	\$7,575	\$7,575		\$13.391	-	\$36.803
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.521	1.755	0.701	2.977	2.977				
<u>Retail</u>												
(20)	Customer -- Field		0	\$118			\$118	\$118	25,527	0.000	0.000	\$4.627
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	\$10.652
(22)	Total Customer	2,140	0	216	100	74	390	390	25,527	\$0.000	-	\$15.279
(23)	Marketing		0	119			119	119	25,527	0.000	0.000	\$4.656
(24)	Total Retail	\$2,140	\$0	\$335	\$100	\$74	\$509	509	25,527	0	-	\$19.935
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost (\$/month)		---	\$13.117			\$13.117	\$13.117				
(27)	TOTAL	\$112,112	\$20,950	\$4,981	\$9,486	\$3,891	\$18,358	\$39,307		\$29.832	9.069	\$56.738
(28)	Unit Cost (cents/kW.h)		8.233	1.957	3.728	1.529	7.214	15.447				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Units Sold	Unit Cost			
				Operating	Capital	Return	Total		Total Cost	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$62,545	\$27,206	\$3,081	\$4,744	\$2,171	\$9,995	\$37,201	414,536	---	8.974	---
(2)	Reliability (Demand)	22,839	\$4,723	1,561	2,287	793	4,641	9,363	629,649	\$14.871	---	---
(3)	Total Generation	\$85,385	\$31,929	\$4,642	\$7,031	\$2,963	\$14,636	\$46,565		\$14.871	8.974	\$0.000
(4)	MWh Sales		414,536	414,536	414,536	414,536	414,536	414,536				
(5)	MWh Energy Requirement		442,241									
(6)	kW 3 CP		144,442									
(7)	kW 12 NCP		629,649									
(8)	Unit Cost (cents/kW.h)		7.702	1.120	1.696	0.715	3.531	11.233				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	414,536	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	414,536		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	629,649	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	25,431	0	773	1,826	883	3,482	3,482	629,649	\$5.529	---	---
(13)	Total Transmission	\$25,431	\$0	\$773	\$1,826	\$883	\$3,482	\$3,482		\$5.529	-	\$0.000
(14)	Delivery -- Dist. (Demand)	24,217	0	449	2,397	840	3,686	3,686	629,649	\$5.855	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	\$34.599
(16)	Total Distribution	24,660	0	464	2,439	856	3,759	3,759		\$5.855	-	\$34.599
(17)	Total Transmission/Distribution	\$50,091	\$0	\$1,237	\$4,265	\$1,738	\$7,240	\$7,240		\$11.384	-	\$34.599
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.298	1.029	0.419	1.747	1.747				
<u>Retail</u>												
(20)	Customer -- Field		0	\$56			\$56	\$56	2,099	0.000	0.000	\$26.582
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	\$32.363
(22)	Total Customer	3,220	0	-78	90	112	124	124	2,099	\$0.000	-	\$58.945
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	\$43.450
(24)	Total Retail	\$3,220	\$0	\$13	\$90	\$112	\$215	215	2,099	0	-	\$102.395
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost (\$/month)		---	\$6.138			\$6.138	\$6.138				
(27)	TOTAL	\$138,695	\$31,929	\$5,892	\$11,386	\$4,814	\$22,091	\$54,020		\$26.255	8.974	\$136.994
(28)	Unit Cost (cents/kW.h)		7.702	1.421	2.747	1.161	5.329	13.031				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE INDUSTRIAL

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Unit Cost				
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$101,692	\$44,285	\$5,008	\$7,713	\$3,529	\$16,251	\$60,536	694,582	---	8.715	---
(2)	Reliability (Demand)	38,817	\$8,026	2,653	-7,321	1,347	-3,320	4,706	1,148,007	\$4.099	---	---
(3)	<u>Total Generation</u>	\$140,509	\$52,311	\$7,662	\$392	\$4,877	\$12,931	\$65,242		\$4.099	8.715	\$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.531	1.103	0.056	0.702	1.862	9.393				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	43,223	0	1,314	3,103	1,500	5,917	5,917	1,148,007	\$5.154	---	---
(13)	<u>Total Transmission</u>	\$43,223	\$0	\$1,314	\$3,103	\$1,500	\$5,917	\$5,917		\$5.154	-	\$0.000
(14)	Delivery -- Dist. (Demand)	11,098	0	295	1,095	385	1,775	1,775	1,148,007	\$1.546	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	\$35.535
(16)	<u>Total Distribution</u>	11,193	0	298	1,104	388	1,790	1,790.11		\$1.546	-	\$35.535
(17)	<u>Total Transmission/Distribution</u>	\$54,416	\$0	\$1,612	\$4,207	\$1,889	\$7,707	\$7,707		\$6.700	-	\$35.535
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.232	0.606	0.272	1.110	1.110				
<u>Retail</u>												
(20)	Customer -- Field		0	\$53			\$53	\$53	431	0.000	0.000	\$123.715
(21)	Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	\$1,161.988
(22)	<u>Total Customer</u>	3,195	0	356	87	111	554	554	431	\$0.000	-	\$1,285.703
(23)	Marketing		0	95			95	95	431	0.000	0.000	\$220.355
(24)	<u>Total Retail</u>	\$3,195	\$0	\$451	\$87	\$111	\$649	649	431	0	-	\$1,506.058
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost (\$/month)		---	\$1,046.994			\$1,046.994	\$1,046.994				
(27)	<u>TOTAL</u>	\$198,121	\$52,311	\$9,725	\$4,686	\$6,876	\$21,287	\$73,598		\$10.799	8.715	\$1,541.593
(28)	<u>Unit Cost (cents/kW.h)</u>		7.531	1.400	0.675	0.990	3.065	10.596				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Fixed				Units Sold	Unit Cost			
				Operating	Capital	Return	Total		Total Cost	Demand	Energy	Customer
Generation												
(1)	Usage (Energy)	\$44,034	\$19,407	\$2,167	\$3,340	\$1,528	\$7,035	\$26,442	304,283	---	8.690	---
(2)	Reliability (Demand)	3,956	\$818	\$270	396	137	804	1,622	2,205,388	\$0.735	---	---
(3)	Total Generation	\$47,990	\$20,225	\$2,438	\$3,736	\$1,666	\$7,839	\$28,064		\$0.735	8.690	\$0.000
(4)	MWh Sales		304,283	304,283	304,283	304,283	304,283	304,283				
(5)	MWh Energy Requirement		311,353									
(6)	kW 3 CP		25,018									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		6.647	0.801	1.228	0.547	2.576	9.223				
Transmission/Distribution												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	304,283	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	304,283		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	4,405	0	134	316	153	603	603	2,205,388	\$0.273	---	---
(13)	Total Transmission	\$4,405	\$0	\$134	\$316	\$153	\$603	\$603		\$0.273	-	\$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	\$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	\$37.464
(16)	Total Distribution	3	0	0	0	0	0	0		\$0.000	-	\$37.464
(17)	Total Transmission/Distribution	\$4,408	\$0	\$134	\$316	\$153	\$603	\$603		\$0.273	-	\$37.464
(18)	kW.h Sold		0	304,283	304,283	304,283	304,283	304,283				
(19)	Unit Cost (cents/kW.h)		NA	0.044	0.104	0.050	0.198	0.198				
Retail												
(20)	Customer -- Field		0	\$19			\$19	\$19	12	0.000	0.000	\$1,598.011
(21)	Customer -- Head Office	0	0	-2	0	0	-2	-2	12	0.000	0.000	-\$141.512
(22)	Total Customer	0	0	17	0	0	17	17	12	\$0.000	-	\$1,456.499
(23)	Marketing		0	35			35	35	12	0.000	0.000	\$2,930.936
(24)	Total Retail	\$0	\$0	\$53	\$0	\$0	\$53	53	12	0	-	\$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost (\$/month)		---	\$4,385.027			\$4,385.027	\$4,385.027				
(27)	TOTAL	\$52,397	\$20,225	\$2,624	\$4,052	\$1,819	\$8,495	\$28,720		\$1.008	8.690	\$37.464
(28)	Unit Cost (cents/kW.h)		6.647	0.862	1.332	0.598	2.792	9.439				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

RATE BASE		COSTS (Source Exh 6)										
(Source Exh. 3)		Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost			
			Operating	Capital	Return	Total			Demand	Energy	Customer	
Generation												
(1)	Usage (Energy)	\$18,322	\$7,901	\$903	\$1,390	\$636	\$2,928	\$10,830	125,502	---	8.629	---
(2)	Reliability (Demand)	14,816	\$3,064	1,013	1,484	514	3,010	6,074	291,033	\$20.871	---	---
(3)	Total Generation	\$33,138	\$10,965	\$1,916	\$2,873	\$1,150	\$5,939	\$16,904		\$20.871	8.629	\$0.000
(4)	MWh Sales		125,502	125,502	125,502	125,502	125,502	125,502				
(5)	MWh Energy Requirement		129,552									
(6)	kW 3 CP		93,701									
(7)	kW 12 NCP		291,033									
(8)	Unit Cost (cents/kW.h)		8.737	1.526	2.289	0.916	4.732	13.469				
Transmission/Distribution												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	16,498	0	502	1,184	573	2,258	2,258	291,033	\$7.760	---	---
(13)	Total Transmission	\$16,498	\$0	\$502	\$1,184	\$573	\$2,258	\$2,258		\$7.760	-	\$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	85	299	105	490	490	291,033	\$1.684	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	\$38.357
(16)	Total Distribution	3,040	0	86	300	106	491	491		\$1.684	-	\$38.357
(17)	Total Transmission/Distribution	\$19,538	\$0	\$587	\$1,484	\$678	\$2,749	\$2,749		\$9.444	-	\$38.357
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.468	1.182	0.540	2.191	2.191				
Retail												
(20)	Customer -- Field		0	\$1			\$1	\$1	15	0.000	0.000	\$85.733
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	\$10,463.419
(22)	Total Customer	599	0	121	16	21	158	158	15	\$0.000	-	\$10,549.152
(23)	Marketing		0	7			7	7	15	0.000	0.000	\$469.698
(24)	Total Retail	\$599	\$0	\$128	\$16	\$21	\$165	165	15	0	-	\$11,018.850
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost (\$/month)		---	\$8,551.952			\$8,551.952	\$8,551.952				
(27)	TOTAL	\$53,276	\$10,965	\$2,631	\$4,373	\$1,849	\$8,853	\$19,818		\$30.315	8.629	\$11,057.207
(28)	Unit Cost (cents/kW.h)		8.737	2.096	3.485	1.473	7.054	15.791				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE		COSTS (Source Exh 6)								
		Variable Fuel	Fixed				Total Cost	Units Sold	Unit Cost			
			Operating	Capital	Return	Total			Demand	Energy	Customer	
<u>Generation</u>												
(1)	Usage (Energy)	\$11,776	\$5,116	\$580	\$893	\$409	\$1,882	\$6,998	77,000	---	9.088	---
(2)	Reliability (Demand)	5,116	\$1,058	350	512	178	1,040	2,098	212,734	\$9.860	---	---
(3)	Total Generation	\$16,893	\$6,174	\$930	\$1,406	\$586	\$2,922	\$9,095		\$9.860	9.088	\$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,268									
(6)	kW 3 CP		32,357									
(7)	kW 12 NCP		212,734									
(8)	Unit Cost (cents/kW.h)		8.018	1.208	1.825	0.761	3.794	11.812				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	77,000	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	77,000		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	212,734	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,697	0	173	409	198	780	780	212,734	\$3.666	---	---
(13)	Total Transmission	\$5,697	\$0	\$173	\$409	\$198	\$780	\$780		\$3.666	-	\$0.000
(14)	Delivery -- Dist. (Demand)	46,861	0	987	7,079	1,626	9,692	9,692	212,734	\$45.561	---	---
(15)	Delivery -- Dist. (Customer)	13,461	0	907	1,233	467	2,607	2,607	118,582	---	---	\$21.987
(16)	Total Distribution	60,322	0	1,894	8,312	2,094	12,300	12,300		\$45.561	-	\$21.987
(17)	Total Transmission/Distribution	\$66,019	\$0	\$2,067	\$8,721	\$2,291	\$13,079	\$13,079		\$49.227	-	\$21.987
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.684	11.326	2.976	16.986	16.986				
<u>Retail</u>												
(20)	Customer -- Field		0	\$491			\$491	\$491	118,582	0.000	0.000	\$4.139
(21)	Customer -- Head Office	1,228	0	-261	133	43	-86	-86	118,582	0.000	0.000	-\$0.723
(22)	Total Customer	1,228	0	230	133	43	405	405	118,582	\$0.000	-	\$3.416
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	\$3.881
(24)	Total Retail	\$1,228	\$0	\$690	\$133	\$43	\$865	865	118,582	0	-	\$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost (\$/month)		---	\$5.819			\$5.819	\$5.819				
(27)	TOTAL	\$84,140	\$6,174	\$3,687	\$10,259	\$2,920	\$16,866	\$23,040		\$59.087	9.088	\$29.284
(28)	Unit Cost (cents/kW.h)		8.018	4.788	13.324	3.792	21.904	29.922				

NOVA SCOTIA POWER INC.
RATE CLASS DISAGGREGATION ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

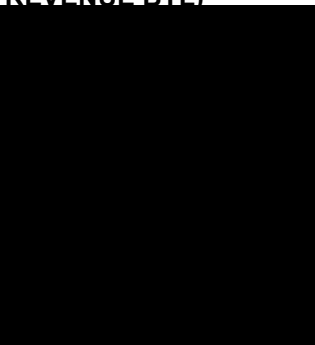
		RATE BASE		COSTS (Source Exh 6)								
			Variable Fuel	Fixed						Unit Cost		
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$1,507,079	\$653,181.724	\$74,955	\$114,307	\$52,305	\$241,567	\$894,749	9,923,466	---	9.016	---
(2)	Reliability (Demand)	1,040,450	\$215,135.553	71,741	92,975	36,110	200,827	415,962	22,698,943	\$18.325	---	---
(3)	<u>Total Generation</u>	\$2,547,529	\$868,317.277	\$146,696	\$207,282	\$88,416	\$442,394	\$1,310,711		\$18.325	9.016	\$0.000
(4)	MWh Sales		9,923,466	9,923,466	9,923,466	9,923,466	9,923,466	9,923,466				
(5)	MWh Energy Requirement		10,656,169									
(6)	kW 3 CP		8,834,086									
(7)	kW 12 NCP		22,698,943									
(8)	Unit Cost (cents/kW.h)		8.750	1.478	2.089	0.891	4.458	13.208				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	9,923,466	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,923,466		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,698,943	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,158,534	0	35,379	83,169	40,209	158,756	158,756	22,698,943	\$6.994	---	---
(13)	<u>Total Transmission</u>	\$1,158,534	\$0	\$35,379	\$83,169	\$40,209	\$158,756	\$158,756		\$6.994	-	\$0.000
(14)	Delivery -- Dist. (Demand)	1,144,872	0	20,162	115,825	39,734	175,722	175,722	22,698,943	\$7.741	---	---
(15)	Delivery -- Dist. (Customer)	879,988	0	51,204	81,329	30,541	163,074	163,074	6,448,244	---	---	\$25.290
(16)	<u>Total Distribution</u>	2,024,860	0	71,366	197,154	70,276	338,796	338,796		\$7.741	-	\$25.290
(17)	<u>Total Transmission/Distribution</u>	\$3,183,394	\$0	\$106,745	\$280,323	\$110,484	\$497,552	\$497,552		\$14.735	-	\$25.290
(18)	kW.h Sold		---	9,923,466	9,923,466	9,923,466	9,923,466	9,923,466				
(19)	Unit Cost (cents/kW.h)		---	1.076	2.825	1.113	5.014	5.014				
<u>Retail</u>												
(20)	Customer -- Field		0	\$6,509	0	0	\$6,509	\$6,509	6,448,244	0.000	0.000	\$1.009
(21)	Customer -- Head Office	163,808	0	2,139	11,006	5,685	18,830	18,830	6,448,244	0.000	0.000	\$2.920
(22)	<u>Total Customer</u>	163,808	0	8,648	11,006	5,685	25,339	25,339	6,448,244	\$0.000	-	\$3.929
(23)	Marketing		0	13,644	0	0	13,644	13,644	6,448,244	0.000	0.000	\$2.116
(24)	<u>Total Retail</u>	\$163,808	\$0	\$22,292	\$11,006	\$5,685	\$38,983	\$38,983	6,448,244	0	-	\$6.045
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244				
(26)	Unit Cost (\$/month)		---	\$3.457			\$3.457	\$3.457				
(27)	<u>TOTAL</u>	\$5,894,731	\$868,317.277	\$275,733	\$498,611	\$204,586	\$978,929	\$1,847,247		\$33.060	9.016	\$31.335
(28)	<u>Unit Cost (cents/kW.h)</u>		8.750	2.779	5.025	2.062	9.865	18.615				

EXHIBIT 7

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

(1)

REVENUE

(1)	ELECTRIC REVENUE	
(2)	FULLY ALLOCATED RATE CLASSES (ATL)	
(3)	DOMESTIC	\$1,117,050
(4)	SMALL GENERAL	73,349
(5)	GENERAL	359,562
(6)	LARGE GENERAL	48,468
(7)	SMALL INDUSTRIAL	41,189
(8)	MEDIUM INDUSTRIAL	56,606
(9)	LARGE INDUSTRIAL	77,121
(10)	ELI 2P-RTP	30,095
(11)	MUNICIPAL	20,767
(12)	UNMETERED	<u>23,040</u>
(13)	SUB-TOTAL	1,847,247
(14)	FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)	
(15)	SHORE POWER	
(16)	GEN.REPL./LOAD FOLL	
(17)	ELIADC	
(18)	BUTU	
(19)	SPILL	
(20)	REAL TIME PRICING	
(21)	OATT	
(22)	EBS	
(23)	RTT	
(24)	SGR	
(25)	TOTAL	94,826
(26)	EXPORT SALES	<u>0.0</u>
(27)	TOTAL ELECTRIC REVENUE	1,942,073
(28)	NON-ELECTRIC REVENUE	
(29)	LATE PAYMENT CHARGES	6,032
(30)	CONNECTION CHARGES AND METER REMO	3,675
(31)	NSF	160
(32)	RETAIL SALES	1,709
(33)	WIRING INSPECTIONS	7,552
(34)	POLE SERVICES	16,695
(35)	STEAM AND ASH SALES	5,038
(36)	AMI OPT OUT CHARGE	765
(37)	OTHER REVENUE	<u>4,487</u>
(38)	TOTAL	46,114.3
(39)	TOTAL REVENUE	1,988,187
(40)	TOTAL OPERATING EXPENSES	<u>\$1,775,831</u>
(41)	RETAINED EARNINGS	\$212,356

1,989,050

-862

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2)	% RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3)	N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4)	% RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5)	N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6)	% RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7)	3 CP DEMAND	6,580,113	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	25,018	93,701	32,357	
(8)	% RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	D-3A
(9)	3 CP DEMAND - LESS ELIIR - 2 and EHV	6,580,113	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	25,018	93,701	32,357	
(10)	% RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	D-3B
(11)	3 CP DMD. - LESS INT. & ELIIR	6,580,113	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	25,018	93,701	32,357	
(12)	% RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	D-4
(13)	MW.h GEN. & PURCH.	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(14)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1A
(15)	MW.h GEN. & PURCH. Less EHV	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(16)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1B
(17)	AVERAGE CUSTOMERS	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882	
(18)	% RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,753,246,931	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	30,094,591	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.34%	3.91%	21.60%	3.00%	2.38%	4.09%	4.57%	1.72%	0.34%	3.04%	
(14) % RESPONSIBILITY	100.00%	81.66%	5.50%	6.47%	0.46%	0.87%	0.67%	0.70%	0.26%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,699,965,745	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	30,094,591	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	57.08%	4.03%	22.28%	3.09%	2.46%	4.22%	4.72%	1.77%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.53%	5.69%	6.69%	0.47%	0.90%	0.69%	0.72%	0.27%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	776,974		68,515	378,788	52,607	41,802	71,721	80,165	30,095	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.82%	48.75%	6.77%	5.38%	9.23%	10.32%	3.87%	0.00%	6.86%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.9%	1.1%	4.6%	1.8%	1.6%	0.6%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.63%	8.83%	0.30%	1.30%	0.51%	0.46%	0.17%	0.00%	6.38%	C-8

EXHIBIT 8B
PAGE 1 OF 3

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	\$228,288	\$156,314	\$8,502	\$43,304	\$3,893	\$4,875	\$5,250	\$3,136	\$0	\$927	\$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	\$463,554	\$419,645	\$23,770	\$9,663	\$10	\$1,835	\$89	\$14	\$1	\$1	\$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST..POLE&WIRE-DMD.	\$420,311	\$285,241	\$15,464	\$79,200	\$8,445	\$8,897	\$9,890	\$7,356	\$0	\$2,011	\$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST..POLE&WIRE-CUST.	\$463,554	\$419,645	\$23,770	\$9,663	\$10	\$1,835	\$89	\$14	\$1	\$1	\$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	\$192,024	\$128,927	\$6,961	\$35,896	\$4,552	\$4,022	\$4,640	\$4,220	\$0	\$1,084	\$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	\$68,109	\$57,182	\$3,665	\$5,766	\$33	\$1,141	\$257	\$62	\$2	\$2	\$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	\$884,854	\$585,122	\$30,974	\$160,750	\$18,414	\$16,842	\$19,424	\$33,012	\$3,364	\$12,600	\$4,351	
(14) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-7
(15) DEMAND - TRANS. PLT. - HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	\$1,000,899	\$661,858	\$35,036	\$181,832	\$20,829	\$19,051	\$21,971	\$37,342	\$3,805	\$14,253	\$4,922	
(18) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-8B
(19) DEMAND - DIST. PLANT	\$941,115	\$653,647	\$35,640	\$179,570	\$10,759	\$20,292	\$20,549	\$9,371	\$0	\$2,562	\$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	\$36,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	\$1,004,029	\$527,762	\$36,314	\$220,011	\$35,330	\$25,807	\$41,668	\$67,748	\$29,336	\$12,206	\$7,846	
(24) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(26) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	\$708,039	\$632,545	\$36,255	\$23,530	\$46	\$4,516	\$368	\$80	\$2	\$3	\$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	\$708,039	\$632,545	\$36,255	\$23,530	\$46	\$4,516	\$368	\$80	\$2	\$3	\$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	\$1,040,450	\$688,012	\$36,420	\$189,017	\$21,652	\$19,804	\$22,839	\$38,817	\$3,956	\$14,816	\$5,116	
(34) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-14
(35) TOT.RATE BASE-DMD. (HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(36) % RESPONSIBILITY	100.00%	66.15%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.34%	1.42%	0.49%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	\$1,158,534	\$766,096	\$40,554	\$210,469	\$24,110	\$22,051	\$25,431	\$43,223	\$4,405	\$16,498	\$5,697	
(38) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	\$1,108,759	\$769,601	\$41,961	\$211,448	\$12,755	\$23,894	\$24,217	\$11,098	\$0	\$3,037	\$10,748	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	\$36,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	\$1,507,079	\$792,187	\$54,508	\$330,244	\$53,032	\$38,737	\$62,545	\$101,692	\$44,034	\$18,322	\$11,776	
(44) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-17

REDACTED ELID Tariff Synapse IR-30 Attachment 3 Page 64 of 95

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		TOTAL	SMALL	SMALL	GENERAL	GENERAL	SMALL	MEDIUM	LARGE				
		COMPANY	DOMESTIC	GENERAL	GENERAL	LARGE	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	ELI 2P-RTP	MUNICIPAL	UNMETERED	ALLOCATION
													FACTOR
(1)	TOT.RATE BASE-ENG. (HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(2)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-18A
(3)	TOT.RATE BASE-ENG. (EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(4)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5)	TOT. RATE BASE-CUST. (DIST.)	\$879,988	\$786,779	\$45,069	\$28,594	\$55	\$5,486	\$443	\$95	\$3	\$4	\$13,461	
(6)	% RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7)	TOT.RATE BASE-CUST.(RETAIL)	\$163,808	\$126,715	\$8,505	\$16,462	\$1,743	\$2,140	\$3,220	\$3,195	\$0	\$599	\$1,228	
(8)	% RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9)	POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10)	% RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11)	POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12)	% RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13)	DMD. - OPER.EXP. - GEN.	\$53,100	\$35,113	\$1,859	\$9,647	\$1,105	\$1,011	\$1,166	\$1,981	\$202	\$756	\$261	
(14)	% RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-1
(15)	DMD. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16)	% RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-2A
(17)	DMD. - OPER.EXP. - TRANS. EHV	\$243	\$161	\$9	\$44	\$5	\$5	\$5	\$9	\$1	\$3	\$1	
(18)	% RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-2B
(19)	DMD. - OPER.EXP. - DIST.	\$24,789	\$16,377	\$890	\$4,539	\$423	\$511	\$554	\$347	\$0	\$101	\$1,048	
(20)	% RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21)	ENG. - OPER.EXP. - GEN.	\$60,252	\$31,671	\$2,179	\$13,203	\$2,120	\$1,549	\$2,501	\$4,066	\$1,760	\$733	\$471	
(22)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-4
(23)	ENG. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(24)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25)	ENG. - OPER.EXP. - TRANS. EHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(26)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27)	CUST. - OPER. EXP. - DIST.	\$63,696	\$57,552	\$3,270	\$1,435	\$2	\$274	\$18	\$3	\$0	\$0	\$1,141	
(28)	% RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29)	CUST. - OPER. EXP. - RETAIL	\$32,119	\$23,851	\$2,086	\$3,328	\$398	\$459	\$456	\$646	\$48	\$158	\$689	
(30)	% RESPONSIBILITY	100.00%	74.26%	6.50%	10.36%	1.24%	1.43%	1.42%	2.01%	0.15%	0.49%	2.14%	O-7
(31)	TOT. EXP. - DMD. (GEN.)	\$382,433	\$252,779	\$13,415	\$69,607	\$7,946	\$7,295	\$8,381	\$14,244	\$1,452	\$5,437	\$1,878	
(32)	% RESPONSIBILITY	100.00%	66.10%	3.51%	18.20%	2.08%	1.91%	2.19%	3.72%	0.38%	1.42%	0.49%	O-8
(33)	TOT. EXP. - DMD. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(34)	% RESPONSIBILITY	100.00%	66.14%	3.52%	18.27%	2.08%	1.92%	2.19%	3.72%	0.25%	1.42%	0.49%	O-9A
(35)	TOT. EXP. - DMD. (TRANS. EHV)	\$83,568	\$55,233	\$2,932	\$15,214	\$1,736	\$1,595	\$1,831	\$3,112	\$317	\$1,188	\$410	
(36)	% RESPONSIBILITY	100.00%	66.09%	3.51%	18.21%	2.08%	1.91%	2.19%	3.72%	0.38%	1.42%	0.49%	O-9B
(37)	TOT. EXP. - DMD. (DIST.)	\$140,702	\$92,651	\$5,054	\$25,516	\$1,680	\$2,881	\$2,951	\$1,442	\$0	\$400	\$8,128	
(38)	% RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39)	TOT. EXP. - ENG. (GEN.)	\$848,169	\$444,635	\$30,711	\$186,313	\$29,987	\$21,880	\$35,269	\$57,394	\$25,083	\$10,263	\$6,634	
(40)	% RESPONSIBILITY	100.00%	52.42%	3.62%	21.97%	3.54%	2.58%	4.16%	6.77%	2.96%	1.21%	0.78%	O-11
(41)	TOT. EXP. - ENG. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(42)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-12A
(43)	TOT. EXP. - ENG. (TRANS. EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(44)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

EXHIBIT 8B
PAGE 3 OF 3

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	\$145,273	\$130,346	\$7,455	\$4,217	\$7	\$800	\$60	\$12	\$0	\$0	\$2,374	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	\$43,150	\$33,166	\$2,655	\$4,001	\$445	\$560	\$546	\$732	\$48	\$174	\$822	
(4) % RESPONSIBILITY	100.00%	76.86%	6.15%	9.27%	1.03%	1.30%	1.27%	1.70%	0.11%	0.40%	1.90%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	\$474,100	\$0	\$73,349	\$359,562	\$0	\$41,189	\$0	\$0	\$0	\$0	\$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.47%	75.84%	0.00%	8.69%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	\$474,100	\$0	\$73,349	\$359,562		\$41,189	\$0	\$0	\$0	\$0	\$0	
(11) % RESPONSIBILITY	100.00%	48.59%	7.95%	38.99%	0.00%	4.47%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1) LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,716	22,048	57,505	34,097	-	
(2) % RESPONSIBILITY	100.00%	43.56%	10.95%	28.56%	16.93%	0.00%	F - 1
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,720,215	1,241,763	144,152	310,751	23,550	-	
(4) % RESPONSIBILITY	100.00%	72.19%	8.38%	18.06%	1.37%	0.00%	F - 2
(5) NET PLANT IN SERVICE	5,300,051	2,259,219	1,103,980	1,900,115	36,737		
(6) % RESPONSIBILITY	100.00%	42.6%	20.8%	35.9%	0.7%	0.0%	F - 3
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,951,651	2,259,219	463,672	192,024	\$36,736.80		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.5%	15.7%	6.5%	1.2%	0.0%	
(10) INSURANCE PREMIUM	10,029	7,676	1,575	652	125	-	
(11) COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12) SUBTOTAL	11,822	8,124	2,024	1,101	573	-	
(13) % RESPONSIBILITY	100.00%	68.73%	17.12%	9.31%	4.85%	0.00%	F - 4
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		F - 5

	O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY					
	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL	
(16) FUNCTIONAL AREA Before Corporate Groups	69,510	19,995	89,504.5	0.777	89,504	0	0	0	89,504	69,510	0	0	0	69,510	
(17) GENERATION	19,255	2,620	21,874.5	0.880	0	21,874	0	0	21,874	0	19,255	0	0	19,255	
(18) TRANSMISSION	53,743	9,274	63,016.8	0.853	0	0	63,017	0	63,017	0	0	53,743	0	53,743	
(19) DISTRIBUTION	32,064	-4,637	27,426.9	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064	
(20) RETAIL	174,571.4	27,251	201,822.68	0.865	89,504	21,874	63,017	27,427	201,822.7	69,510	19,255	53,743	32,064	174,571.4	
(21) SUBTOTAL															
(22) CORPORATE GROUPS	1,313	564	1,877.0	0.699	1,355	157	339	26	1,877.0	948	110	237	18	1,313	
(23) EXECUTIVE MANAGEMENT	0	11,822	11,821.6	-	8,124	2,024	1,101	573	11,821.6	0	0	0	0	0	
(24) CORP. SECRETARY	1,938	3,239	5,177.0	0.374	3,737	434	935	71	5,177.0	1,399	162	350	27	1,938	
(25) LEGAL SERVICES	1,798	2,074	3,872.0	0.464	1,684	456	1,129	603	3,872.0	782	212	524	280	1,798	
(26) EXTERNAL RELATIONS & ENVIRONMENT	2,357	7,156	9,513.0	0.248	6,867	797	1,718	130	9,513.0	1,702	198	426	32	2,357	
(27) REGULATORY AFFAIRS	4,048	3,513	7,560.7	0.535	5,108	781	1,577	95	7,560.7	2,734	418	844	51	4,048	
(28) FINANCE GROUP	7,621	5,036	12,656.2	0.602	3,164	3,164	3,164	3,164	12,656.2	1,905	1,905	1,905	1,905	7,621	
(29) PROCUREMENT	20,139	27,523	47,662.3	0.423	20,762	5,219	13,611	8,071	47,662.3	8,773	2,205	5,751	3,410	20,139	
(30) IT	6,462	4,787	11,248.4	0.574	4,900	1,232	3,212	1,905	11,248.4	2,815	708	1,845	1,094	6,462	
(31) HUMAN RESOURCES	45,676	65,713	111,388.3	0.410	55,701	14,263	26,787	14,638	111,388.3	21,057	5,918	11,883	6,818	45,676	
(32) TOTAL															
(33) GENERATION SERVICES	9,518	2,819	12,337.5	0.771	12,338	0	0	0	12,337.5	9,518	0	0	0	9,518	
(34) OTHER EXPENSES AND DIRECT	15,014	-7,127	7,886.5	1.904	3,435	864	2,252	1,335	7,886.5	6,540	1,644	4,288	2,542	15,014	
(35) SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,474	15,127	29,039	15,973	131,612.3	37,116	7,561	16,171	9,360	70,208	
(36) GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	160,978	37,001	92,056	43,400	333,435.0	106,625	26,816	69,914	41,424	244,779	

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	72.998	0	19,255	53,743	0	0		
(38) % RESPONSIBILITY	100%	0%	26%	74%	0%	0%	F - 6	
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,686,166	0	1,000,899	1,685,267	0	0		
(39) % RESPONSIBILITY	100%	0%	37%	63%	0%	0%	F - 7	
(39) GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	143,755	68,016	114,521	0	0		
(40) % RESPONSIBILITY	100%	44%	21%	35%	0%	0%	F - 8	

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,174,286	8.3%	5,601,352	1,646,857	79.5%	1,309,469	14.2%	1,495,207	42.76%	4,351,189	66.1%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.5%
(3) GENERAL	2,165,416	7.8%	2,335,072	469,610	82.7%	388,367	11.2%	431,772	61.74%	1,195,401	18.2%
(4) GENERAL LARGE	357,053	5.0%	374,976	62,656	70.1%	43,920	6.9%	46,933	91.20%	136,936	2.1%
(5) SMALL INDUSTRIAL	254,468	7.6%	273,902	52,535	70.4%	36,984	14.0%	42,168	74.15%	125,244	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.2%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.7%
(8) PHP	304,283	2.3%	311,353	199,370	4.0%	8,000	4.3%	8,345	425.93%	25,018	0.4%
(9) MUNICIPAL	125,502	3.2%	129,552	33,041	92.5%	30,554	4.3%	31,866	46.41%	93,701	1.4%
(10) UNMETERED	<u>77,000</u>	8.1%	<u>83,268</u>	<u>21,982</u>	51.1%	<u>11,222</u>	14.2%	<u>12,814</u>	74.18%	<u>32,357</u>	0.5%
(11) SUB-TOTAL	9,923,466	7.4%	10,656,169	2,744,093	73.9%	2,029,010	12.8%	2,288,527	53.15462%	6,580,113	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	<u>700,774</u>	<u>0</u>	<u>718,273</u>	<u>117,118</u>	<u>2</u>	<u>72,723</u>	<u>0</u>	<u>76,246</u>	<u>1</u>	<u>240,665</u>	
(18) TOTAL Bfr EXPORT	10,624,240	7.1%	11,374,442	2,861,210	73.5%	2,101,733	12.5%	2,364,772	54.91%	6,820,778	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,624,240	7.1%	11,374,442	2,861,210	73.5%	2,101,733	12.5%	2,364,772	54.91%	6,820,778	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(24) MUNICIPAL	<u>67,806</u>	<u>4.2%</u>	<u>70,645</u>	<u>15,245</u>	<u>108.3%</u>	<u>16,512</u>	<u>4.2%</u>	<u>17,203</u>	<u>45.0%</u>	<u>50,924</u>	
(25) SUBTOTAL	217,187	4.2%	226,282	39,358	93.4%	36,748	4.2%	38,287	64.8%	106,139	
DISTRIBUTION BULK POWER SUBSTATION (>2MVA)											
(26) LARGE INDUSTRIAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
(27) MUNICIPAL	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0.00%</u>	<u>-</u>	<u>0.0%</u>	<u>0</u>	
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979	
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882	
(31) LARGE GENERAL	<u>357,053</u>	<u>4.8%</u>	<u>374,976</u>	<u>62,656</u>	<u>70.1%</u>	<u>43,920</u>	<u>4.8%</u>	<u>46,933</u>	<u>86.8%</u>	<u>136,936</u>	
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797	
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749	
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874	
(34) LG, LIR, MUNICIPAL SUBTOTAL	<u>1,177,137</u>	<u>3.9%</u>	<u>1,223,567</u>	<u>199,656</u>	<u>76.1%</u>	<u>151,858</u>	<u>5.8%</u>	<u>160,595</u>	<u>87.0%</u>	<u>476,129</u>	
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JANUARY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	647,252	8.67%	703,364	1,646,857	79.5%	1,309,469	14.18%	1,495,207	63.23%
(2) SMALL GENERAL	40,026	8.62%	43,475	90,439	78.7%	71,176	12.44%	80,028	73.02%
(3) GENERAL	220,720	8.30%	239,042	469,610	82.7%	388,367	11.18%	431,772	74.41%
(4) GENERAL LARGE	29,653	5.36%	31,240	50,775	86.5%	43,920	6.86%	46,933	89.47%
(5) SMALL INDUSTRIAL	24,278	8.11%	26,248	52,535	70.4%	36,984	14.01%	42,168	83.66%
(6) MEDIUM INDUSTRIAL	35,686	7.11%	38,225	63,644	81.6%	51,933	10.91%	57,598	89.20%
(7) LARGE INDUSTRIAL	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) ELI 2P-RTP	4,350	2.54%	4,461	193,183	4.1%	8,000	4.31%	8,345	71.85%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	<u>6,586</u>	8.66%	<u>7,156</u>	<u>17,265</u>	65.0%	<u>11,222</u>	14.18%	<u>12,814</u>	75.06%
(11) SUB-TOTAL	1,083,686	8.07%	1,171,107	2,708,026	74.9%	2,029,010	12.79%	2,288,527	68.78%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	62,976	19.5%	64,657	111,341	183.1%	72,723	18.59%	76,246	0.00%
(18) TOTAL Bfr EXPORT	1,146,662	7.77%	1,235,765	2,819,366.71	74.55%	2,101,733	12.52%	2,364,772	70.2%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,146,662	7.77%	1,235,765	2,819,367	74.55%	2,101,733	12.52%	2,364,772	70.2%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR FEBRUARY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	606,637	8.63%	658,967	1,510,897	84.0%	1,269,272	13.28%	1,437,837	68.20%
(2) SMALL GENERAL	37,211	8.57%	40,401	81,146	91.6%	74,330	11.64%	82,985	72.45%
(3) GENERAL	201,046	8.26%	217,652	399,686	95.7%	382,499	10.46%	422,524	76.66%
(4) GENERAL LARGE	28,254	5.33%	29,759	52,677	87.0%	45,829	6.42%	48,773	90.80%
(5) SMALL INDUSTRIAL	21,793	8.07%	23,552	44,904	87.7%	39,381	13.12%	44,548	78.67%
(6) MEDIUM INDUSTRIAL	32,510	7.08%	34,811	51,819	84.4%	43,735	10.21%	48,202	107.47%
(7) LARGE INDUSTRIAL	52,199	3.74%	54,150	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) ELI 2P-RTP	0	N/A	0	188,859	4.2%	8,000	4.03%	8,323	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	<u>6,343</u>	8.62%	<u>6,890</u>	<u>16,503</u>	25.0%	<u>4,126</u>	13.28%	<u>4,674</u>	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,472,287	80.2%	1,982,625	11.93%	2,219,062	72.55%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,800	19.4%	61,389	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,061,024	7.8%	1,143,321	2,589,201.38	79.8%	2,065,267	11.63%	2,305,447	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,061,024	7.8%	1,143,321	2,589,201	79.8%	2,065,267	11.63%	2,305,447	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MARCH 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	571,952	8.73%	621,860	1,298,627	82.7%	1,074,148	10.94%	1,191,699	70.14%
(2) SMALL GENERAL	36,353	8.67%	39,506	73,752	86.9%	64,091	9.60%	70,240	75.60%
(3) GENERAL	208,355	8.36%	225,764	360,503	92.5%	333,465	8.62%	362,219	83.77%
(4) GENERAL LARGE	29,182	5.39%	30,755	48,920	91.0%	44,517	5.29%	46,873	88.19%
(5) SMALL INDUSTRIAL	22,088	8.16%	23,891	36,463	90.5%	32,999	10.81%	36,567	87.82%
(6) MEDIUM INDUSTRIAL	35,115	7.16%	37,629	43,298	92.7%	40,138	8.42%	43,515	116.23%
(7) LARGE INDUSTRIAL	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	23,319	2.55%	23,914	199,370	4.0%	8,000	3.32%	8,266	388.86%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	<u>6,356</u>	8.72%	<u>6,910</u>	<u>14,703</u>	11.0%	<u>1,617</u>	10.94%	<u>1,794</u>	517.64%
(11) SUB-TOTAL	1,000,865	8.00%	1,080,904	2,194,475	77.6%	1,702,155	9.78%	1,868,577	77.75%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	57,584	19.6%	59,124	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,058,449	7.7%	1,140,029	2,306,281.92	77.3%	1,783,740	9.51%	1,953,330	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,058,449	7.7%	1,140,029	2,306,282	77.3%	1,783,740	9.51%	1,953,330	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	23,698	2.39%	24,264	193,186	4.1%	8,000	2.92%	8,233	409.33%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	<u>6,257</u>	8.17%	<u>6,768</u>	<u>18,346</u>	11.0%	<u>2,018</u>	9.60%	<u>2,212</u>	425.05%
(11) SUB-TOTAL	809,172	7.39%	868,945	1,913,936	74.9%	1,433,684	8.51%	1,555,640	77.58%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	60,395	18.7%	61,929	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	869,567	7.1%	930,874	2,005,763.25	74.8%	1,499,457	8.29%	1,623,815	80%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	869,567	7.1%	930,874	2,005,763	74.8%	1,499,457	8.29%	1,623,815	80%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MAY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	357,512	7.98%	386,031	891,043	77.4%	689,980	8.76%	750,419	69.14%
(2) SMALL GENERAL	25,867	7.93%	27,917	54,752	78.3%	42,871	7.68%	46,163	81.28%
(3) GENERAL	154,754	7.64%	166,574	272,143	88.5%	240,847	6.90%	257,470	86.96%
(4) GENERAL LARGE	27,733	4.93%	29,099	48,641	84.4%	41,053	4.24%	42,793	91.40%
(5) SMALL INDUSTRIAL	20,339	7.46%	21,857	38,747	83.8%	32,470	8.65%	35,281	83.27%
(6) MEDIUM INDUSTRIAL	34,730	6.54%	37,003	54,239	82.6%	44,802	6.74%	47,820	104.01%
(7) LARGE INDUSTRIAL	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) ELI 2P-RTP	28,666	2.33%	29,334	166,302	4.8%	8,000	2.66%	8,213	480.06%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	<u>6,609</u>	7.97%	<u>7,136</u>	<u>21,794</u>	11.0%	<u>2,397</u>	8.76%	<u>2,607</u>	367.84%
(11) SUB-TOTAL	721,584	7.06%	772,559	1,657,829	72.7%	1,204,494	7.62%	1,296,300	80.10%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	58,277	18.3%	59,733	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	779,861	6.7%	832,292	1,745,504.05	72.4%	1,263,019	7.43%	1,356,885	82%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,861	6.7%	832,292	1,745,504	72.4%	1,263,019	7.43%	1,356,885	82%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JUNE 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	289,155	7.93%	312,074	596,618	93.7%	558,976	7.47%	600,757	72.15%
(2) SMALL GENERAL	23,896	7.88%	25,779	53,248	84.5%	44,995	6.55%	47,944	74.68%
(3) GENERAL	158,567	7.59%	170,602	279,549	92.1%	257,465	5.89%	272,629	86.91%
(4) GENERAL LARGE	28,825	4.90%	30,236	56,775	94.1%	53,426	3.62%	55,357	75.86%
(5) SMALL INDUSTRIAL	22,478	7.42%	24,145	38,583	78.2%	30,172	7.39%	32,400	103.50%
(6) MEDIUM INDUSTRIAL	36,354	6.50%	38,718	49,133	84.6%	41,567	5.75%	43,956	122.34%
(7) LARGE INDUSTRIAL	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) ELI 2P-RTP	28,757	2.31%	29,422	159,996	5.0%	8,000	2.27%	8,182	499.45%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	<u>6,407</u>	7.92%	<u>6,914</u>	<u>20,204</u>	11.0%	<u>2,222</u>	7.47%	2,389	402.05%
(11) SUB-TOTAL	658,854	6.93%	704,492	1,369,878	80.2%	1,098,663	6.35%	1,168,395	83.74%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	55,752	18.2%	57,146	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	714,606	6.6%	761,638	1,466,419.63	79.8%	1,170,630	6.14%	1,242,524	85%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,606	6.6%	761,638	1,466,420	79.8%	1,170,630	6.14%	1,242,524	85%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JULY 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	316,021	7.70%	340,349	644,582	89.8%	578,781	8.50%	627,956	72.85%
(2) SMALL GENERAL	26,618	7.65%	28,654	61,146	78.3%	47,877	7.45%	51,444	74.87%
(3) GENERAL	174,027	7.37%	186,855	318,114	87.1%	277,077	6.69%	295,626	84.95%
(4) GENERAL LARGE	34,325	4.76%	35,957	62,656	82.5%	51,691	4.11%	53,815	89.81%
(5) SMALL INDUSTRIAL	22,368	7.20%	23,979	44,193	77.7%	34,338	8.39%	37,221	86.59%
(6) MEDIUM INDUSTRIAL	36,287	6.32%	38,579	55,684	86.9%	48,389	6.53%	51,551	100.59%
(7) LARGE INDUSTRIAL	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) ELI 2P-RTP	44,670	2.25%	45,674	157,840	5.1%	8,000	2.58%	8,206	748.07%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	<u>6,428</u>	7.69%	<u>6,923</u>	<u>21,982</u>	11.0%	<u>2,418</u>	8.50%	<u>2,623</u>	354.67%
(11) SUB-TOTAL	727,367	6.66%	775,790	1,483,049	77.7%	1,151,647	7.23%	1,234,898	84.44%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	54,160	17.9%	55,491	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	781,527	6.4%	831,281	1,575,131.81	77.0%	1,213,348	7.03%	1,298,699	86%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	781,527	6.4%	831,281	1,575,132	77.0%	1,213,348	7.03%	1,298,699	86%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR AUGUST 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	318,116	7.30%	341,338	648,020	99.9%	647,317	8.69%	703,573	65.21%
(2) SMALL GENERAL	26,257	7.26%	28,162	58,001	71.6%	41,529	7.62%	44,693	84.69%
(3) GENERAL	172,891	6.99%	184,976	300,687	83.7%	251,675	6.85%	268,909	92.46%
(4) GENERAL LARGE	33,297	4.51%	34,799	60,215	81.5%	49,075	4.20%	51,138	91.46%
(5) SMALL INDUSTRIAL	20,129	6.83%	21,504	39,780	70.5%	28,045	8.59%	30,453	94.91%
(6) MEDIUM INDUSTRIAL	33,886	5.99%	35,916	48,648	75.6%	36,778	6.68%	39,236	123.03%
(7) LARGE INDUSTRIAL	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) ELI 2P-RTP	40,541	2.13%	41,404	160,315	5.0%	8,000	2.64%	8,211	677.75%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	<u>6,154</u>	7.29%	<u>6,602</u>	<u>18,341</u>	11.0%	<u>2,017</u>	8.69%	<u>2,193</u>	404.69%
(11) SUB-TOTAL	723,110	6.32%	768,786	1,456,468	79.8%	1,161,936	7.51%	1,249,179	82.72%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,080	17.2%	60,466	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	782,190	6.0%	829,252	1,545,353.72	79.2%	1,224,348	7.30%	1,313,742	85%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,190	6.0%	829,252	1,545,354	79.2%	1,224,348	7.30%	1,313,742	85%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON- COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	39,502	2.28%	40,403	197,774	4.1%	8,000	2.61%	8,209	683.59%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	<u>6,717</u>	7.81%	<u>7,242</u>	<u>19,020</u>	11.0%	<u>2,092</u>	8.60%	<u>2,272</u>	442.67%
(11) SUB-TOTAL	649,678	6.70%	693,237	1,421,035	77.4%	1,100,152	7.22%	1,179,529	81.63%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	60,061	18.1%	61,549	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	709,739	6.3%	754,786	1,508,477.72	77.1%	1,163,121	7.01%	1,244,647	84%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,739	6.3%	754,786	1,508,478	77.1%	1,163,121	7.01%	1,244,647	84%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR OCTOBER 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	324,643	7.98%	350,551	806,505	82.9%	668,609	9.31%	730,872	64.47%
(2) SMALL GENERAL	24,571	7.93%	26,520	52,155	94.8%	49,443	8.16%	53,480	66.65%
(3) GENERAL	167,387	7.64%	180,178	290,562	99.2%	288,237	7.34%	309,387	78.28%
(4) GENERAL LARGE	30,007	4.93%	31,486	52,124	89.1%	46,443	4.50%	48,535	87.20%
(5) SMALL INDUSTRIAL	18,238	7.47%	19,599	34,593	97.3%	33,659	9.20%	36,756	71.67%
(6) MEDIUM INDUSTRIAL	33,709	6.55%	35,916	45,826	99.4%	45,551	7.16%	48,813	98.90%
(7) LARGE INDUSTRIAL	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	38,955	2.33%	39,862	194,969	4.1%	8,000	2.83%	8,226	651.31%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	<u>6,099</u>	7.97%	<u>6,585</u>	<u>13,878</u>	11.0%	<u>1,527</u>	9.31%	<u>1,669</u>	530.44%
(11) SUB-TOTAL	713,664	6.93%	763,139	1,611,562	77.1%	1,242,013	8.04%	1,341,846	76.44%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,463	18.3%	60,944	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	773,127	6.6%	824,084	1,703,118.10	77.0%	1,310,864	7.80%	1,413,136	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	773,127	6.6%	824,084	1,703,118	77.0%	1,310,864	7.80%	1,413,136	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR NOVEMBER 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	428,795	8.58%	465,593	1,176,024	78.6%	924,211	11.79%	1,033,180	62.59%
(2) SMALL GENERAL	29,152	8.53%	31,638	68,913	79.2%	54,579	10.34%	60,221	72.97%
(3) GENERAL	185,089	8.22%	200,298	379,749	85.3%	323,926	9.29%	354,020	78.58%
(4) GENERAL LARGE	28,560	5.30%	30,074	50,765	81.6%	41,424	5.70%	43,787	95.39%
(5) SMALL INDUSTRIAL	20,904	8.03%	22,583	46,962	68.2%	32,028	11.65%	35,759	87.71%
(6) MEDIUM INDUSTRIAL	36,329	7.04%	38,887	61,953	76.7%	47,518	9.07%	51,826	104.21%
(7) LARGE INDUSTRIAL	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) ELI 2P-RTP	24,698	2.51%	25,318	195,551	4.1%	8,000	3.58%	8,287	424.34%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	<u>6,955</u>	8.57%	<u>7,552</u>	<u>17,703</u>	100.0%	<u>17,703</u>	11.79%	<u>19,790</u>	53.00%
(11) SUB-TOTAL	833,274	7.69%	897,394	2,123,918	73.7%	1,565,891	10.39%	1,728,617	72.10%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	61,973	19.3%	63,609	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	895,247	7.3%	961,003	2,226,273.56	73.4%	1,634,703	10.13%	1,800,332	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	895,247	7.3%	961,003	2,226,274	73.4%	1,634,703	10.13%	1,800,332	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR DECEMBER 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES	ENERGY LINE LOSSES	ENERGY REQUIREMENT	CLASS NON- COINCIDENT DMD. (KW)	SYSTEM COINCIDENT FACTOR	SYSTEM COINCIDENT DMD. (KW)	DEMAND LINE LOSSES	SYSTEM COIN. PEAK DMD. (KW)	SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	599,861	8.27%	649,442	1,400,876	88.5%	1,239,496	14.41%	1,418,145	61.55%
(2) SMALL GENERAL	35,022	8.22%	37,899	66,853	89.4%	59,767	12.64%	67,320	75.67%
(3) GENERAL	200,076	7.91%	215,911	341,110	89.8%	306,317	11.36%	341,104	85.08%
(4) GENERAL LARGE	28,248	5.11%	29,690	48,238	79.9%	38,542	6.97%	41,229	96.79%
(5) SMALL INDUSTRIAL	23,854	7.73%	25,699	43,405	77.7%	33,726	14.24%	38,528	89.65%
(6) MEDIUM INDUSTRIAL	34,154	6.78%	36,470	50,562	68.8%	34,787	11.08%	38,642	126.85%
(7) LARGE INDUSTRIAL	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) ELI 2P-RTP	7,125	2.42%	7,297	198,043	4.0%	8,000	4.38%	8,350	117.45%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	<u>6,087</u>	8.26%	<u>6,590</u>	<u>12,997</u>	100.0%	<u>12,997</u>	14.41%	<u>14,870</u>	59.57%
(11) SUB-TOTAL	1,000,986	7.68%	1,077,883	2,286,479	80.2%	1,832,630	13.09%	2,072,524	69.90%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	65,553	18.8%	67,226	102,902	271.6%	74,394	18.73%	78,035	0.00%
(18) TOTAL Bfr EXPORT	1,066,539	7.4%	1,145,109	2,389,381.17	79.8%	1,907,024	12.77%	2,150,559	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,066,539	7.4%	1,145,109	2,389,381	79.8%	1,907,024	12.77%	2,150,559	72%

EXHIBIT 9B

NOVA SCOTIA POWER INC.
DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL
 FOR THE YEAR ENDING DECEMBER 31, 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	TOTAL	DOMESTIC	SMALL	GENERAL	GENERAL	SMALL	MEDIUM	LARGE	ELI 2P-RTP	MUNICIPAL	UNMETERED
	COMPANY		GENERAL		LARGE	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL			
(1) NON-COIN. KW SEC.	2,301,575	1,646,857	90,439	446,363	0	50,827	45,106	0	0	0	21,982
(2) LOSSES	<u>81,476</u>	<u>58,299</u>	<u>3,202</u>	<u>15,801</u>	<u>0</u>	<u>1,799</u>	<u>1,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>778</u>
(3) SUB-TOTAL	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760
(4)											
(5) NON-COIN. KW PRI. (Before bulk power substa	2,552,947	1,705,156	93,641	485,411	62,656	54,334	63,644	50,427	0	14,918	22,760
(6) LOSSES	<u>80,248</u>	<u>65,202</u>	<u>2,257</u>	<u>9,581</u>	<u>324</u>	<u>1,119</u>	<u>513</u>	<u>306</u>	<u>0</u>	<u>77</u>	<u>870</u>
(7) SUB-TOTAL	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631
(8)											
(9) NON-COIN. KW PRI. (bulk power substation)	2,641,505	1,770,358	95,898	494,992	62,979	55,453	64,157	59,043	0	14,995	23,631
(10) LOSSES	<u>20,775</u>	<u>16,924</u>	<u>578</u>	<u>2,442</u>	<u>81</u>	<u>286</u>	<u>129</u>	<u>90</u>	<u>0</u>	<u>19</u>	<u>226</u>
(11) SUB-TOTAL	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856

NON-COIN DEMAND LOSSES

NON-COIN. KW SEC.	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%
NON-COIN. KW PRI. (Before bulk power substation)	3.82%	2.41%	1.97%	0.52%	2.06%	0.81%	0.61%	0.00%	0.517%	3.82%
NON-COIN. KW PRI. (bulk power substation)	<u>0.96%</u>	<u>0.60%</u>	<u>0.49%</u>	<u>0.13%</u>	<u>0.51%</u>	<u>0.20%</u>	<u>0.15%</u>	<u>0.00%</u>	<u>0.13%</u>	<u>0.96%</u>
TOTAL	8.32%	6.55%	6.01%	4.19%	6.11%	4.55%	4.30%	3.54%	4.19%	8.32%

NOVA SCOTIA POWER INC.
DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND
FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,296,146	1,495,207	80,028	431,772		46,933	42,168	57,598	81,796	8,345	31,866	12,814				
(2) FEBRUARY	2,226,761	1,437,837	82,985	422,524		48,773	44,548	48,202	88,132	8,323	33,064	4,674				
(3) MARCH	1,876,218	1,191,699	70,240	362,219		46,873	36,567	43,515	76,845	8,266	30,557	1,794				
(4) APRIL	1,563,136	977,652	54,238	291,476		45,631	30,414	42,620	81,262	8,233	21,902	2,212				
(5) MAY	1,304,603	750,419	46,163	257,470		42,793	35,281	47,820	89,922	8,213	15,612	2,607				
(6) JUNE	1,183,116	600,757	47,944	272,629		55,357	32,400	43,956	88,865	8,213	15,918	2,389				
(7) JULY	1,243,291	627,956	51,444	295,626		53,815	37,221	51,551	90,054	8,206	16,401	2,623				
(8) AUGUST	1,260,659	703,573	44,693	268,909		51,138	30,453	39,236	85,535	8,211	15,238	2,193				
(9) SEPTEMBER	1,190,401	572,585	48,692	295,996		54,324	31,480	49,363	100,746	8,209	15,861	2,272				
(10) OCTOBER	1,353,057	730,872	53,480	309,387		48,535	36,756	48,813	81,802	8,226	22,306	1,669				
(11) NOVEMBER	1,739,831	1,033,180	60,221	354,020		43,787	35,759	51,826	97,127	8,287	24,619	19,790				
(12) DECEMBER	<u>2,082,256</u>	<u>1,418,145</u>	<u>67,320</u>	<u>341,104</u>		<u>41,229</u>	<u>38,528</u>	<u>38,642</u>	<u>75,564</u>	<u>8,350</u>	<u>28,772</u>	<u>14,870</u>				
(13) TOT. SUMMED DMD.	19,319,475	11,539,883	707,448	3,903,132		579,189	431,577	563,142	1,037,648	99,082	272,117	69,907				
(14) 3 C/P DEMANDS	<u>6,605,163</u>	<u>4,351,189</u>	<u>230,332</u>	<u>1,195,401</u>		<u>136,936</u>	<u>125,244</u>	<u>144,442</u>	<u>245,492</u>	<u>25,018</u>	<u>93,701</u>	<u>32,357</u>				
(14) 3 C/P AVE DEMANDS	2,201,721	1,450,396	76,777	398,467		45,645	41,748	48,147	81,831	8,339	31,234	10,786	-	801	-	7,549
(15)					3 C/P INTERRUPTIBLE RIDER DEMANDS				<u>20,625</u>							
(16)					3 C/P FIRM LARGE INDUST. DEMANDS				<u>224,867</u>							
					C/P INTERRUPTIBLE RIDER DEMANDS				<u>67,170</u>							
					C/P FIRM LARGE INDUST. DEMANDS				14,626							

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,036,627	1,309,469	71,176	388,367		43,920	36,984	51,933	77,384	8,000	30,554	11,222				
(2) FEBRUARY	1,990,318	1,269,272	74,330	382,499		45,829	39,381	43,735	83,666	8,000	31,787	4,126				
(3) MARCH	1,709,793	1,074,148	64,091	333,465		44,517	32,999	40,138	73,607	8,000	29,574	1,617				
(4) APRIL	1,441,181	892,049	50,029	270,986		43,606	27,780	39,691	78,244	8,000	21,281	2,018				
(5) MAY	1,212,778	689,980	42,871	240,847		41,053	32,470	44,802	86,863	8,000	15,211	2,397				
(6) JUNE	1,113,195	558,976	44,995	257,465		53,426	30,172	41,567	86,273	8,000	15,569	2,222				
(7) JULY	1,160,019	578,781	47,877	277,077		51,691	34,338	48,389	87,080	8,000	15,996	2,418				
(8) AUGUST	1,173,316	647,317	41,529	251,675		49,075	28,045	36,778	82,648	8,000	14,852	2,017				
(9) SEPTEMBER	1,110,940	527,249	45,279	277,214		52,155	29,015	46,302	97,380	8,000	15,466	2,092				
(10) OCTOBER	1,253,123	668,609	49,443	288,237		46,443	33,659	45,551	78,850	8,000	21,694	1,527				
(11) NOVEMBER	1,576,978	924,211	54,579	323,926		41,424	32,028	47,518	92,732	8,000	23,770	17,703				
(12) DECEMBER	1,842,271	1,239,496	59,767	306,317		38,542	33,726	34,787	71,426	8,000	27,573	12,997				
(13) TOT. SUMMED DMD.	17,620,538	10,379,557	645,964	3,598,075		551,681	390,598	521,190	996,152	96,000	263,326	62,357				
(14) 3 C/P DEMANDS	5,869,215	3,818,238	205,273	1,077,183		128,291	110,091	130,456	232,475	24,000	89,914	28,344				
(15)						3 C/P INTERRUPTIBLE RIDER DEMANDS			20,625							
(16)						3 C/P FIRM LARGE INDUST. DEMANDS			211,850							
						C/P INTERRUPTIBLE RIDER DEMANDS			67,170							
						C/P FIRM LARGE INDUST. DEMANDS			10,214							

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

RATIOS OF AVERAGE OF 3 WINTER MONTH COINCIDENT PEAKS TO MONTHLY COINCIDENT PEAKS											
(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.17	1.22	1.09	1.10	0.97	1.14	1.11	1.06	1.01	1.02	6.01
(4) APRIL	1.41	1.48	1.42	1.37	1.00	1.37	1.13	1.01	1.01	1.43	4.88
(5) MAY	1.69	1.93	1.66	1.55	1.07	1.18	1.01	0.91	1.02	2.00	4.14
(6) JUNE	1.86	2.41	1.60	1.46	0.82	1.29	1.10	0.92	1.02	1.96	4.52
(7) JULY	1.77	2.31	1.49	1.35	0.85	1.12	0.93	0.91	1.02	1.90	4.11
(8) AUGUST	1.75	2.06	1.72	1.48	0.89	1.37	1.23	0.96	1.02	2.05	4.92
(9) SEPTEMBER	1.85	2.53	1.58	1.35	0.84	1.33	0.98	0.81	1.02	1.97	4.75
(10) OCTOBER	1.63	1.98	1.44	1.29	0.94	1.14	0.99	1.00	1.01	1.40	6.46
(11) NOVEMBER	1.27	1.40	1.27	1.13	1.04	1.17	0.93	0.84	1.01	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

RATIOS OF AVERAGE OF 3 WINTER MONTH COINCIDENT PEAKS TO AVERAGE SEASONAL COINCIDENT PEAKS											
Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.28	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19	
May, June	1.77	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98	
Jul, Aug, Sep	1.79	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97	
Oct, Nov	1.42	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33	

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF SYSTEM ENERGY LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC. SYSTEM ENERGY LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2027									
MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY (2)	8.07%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(1) (2) FEBRUARY (2)	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(1) (3) MARCH (2)	8.00%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(1) (4) APRIL (2)	7.39%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(1) (5) MAY (2)	7.06%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(1) (6) JUNE (2)	6.93%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(1) (7) JULY (2)	6.66%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(1) (8) AUGUST (2)	6.32%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(1) (9) SEPTEMBER (2)	6.70%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(1) (10) OCTOBER (2)	6.93%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(1) (11) NOVEMBER (2)	7.69%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(1) (12) DECEMBER (2)	<u>7.68%</u>	<u>8.27%</u>	<u>8.22%</u>	<u>7.91%</u>	<u>5.11%</u>	<u>7.73%</u>	<u>6.78%</u>	<u>3.58%</u>	<u>8.26%</u>
(1) (13) ANNUAL AVE	7.38%	8.25%	8.16%	7.83%	5.02%	7.64%	6.68%	3.52%	8.14%

NOVA SCOTIA POWER INC.
SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM ENERGY LINE LOSSES FOR THE YEAR ENDING DECEMBER 31, 2027								
	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.63%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.57%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.96%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.63%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.50%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.23%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.89%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.27%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.50%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.26%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	<u>5.25%</u>	<u>5.84%</u>	<u>5.79%</u>	<u>5.48%</u>	<u>2.68%</u>	<u>5.30%</u>	<u>4.35%</u>	<u>1.15%</u>	<u>5.83%</u>
(13) ANNUAL AVE	4.95%	5.82%	5.73%	5.40%	2.59%	5.21%	4.25%	1.09%	5.71%

EXHIBIT 9D
PAGE 2 OF 4

NOVA SCOTIA POWER INC.
SUMMARY OF SYSTEM DEMAND LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC. SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS FOR THE YEAR ENDING DECEMBER 31, 2027								
(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.79%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.93%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.78%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.51%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.62%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
6.35%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
7.23%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.51%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
7.22%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
8.04%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
10.39%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
<u>13.09%</u>	<u>14.41%</u>	<u>12.64%</u>	<u>11.36%</u>	<u>6.97%</u>	<u>14.24%</u>	<u>11.08%</u>	<u>5.79%</u>	<u>14.41%</u>
9.64%	11.18%	9.52%	8.48%	4.99%	10.49%	8.05%	4.17%	12.11%

NOVA SCOTIA POWER INC.
SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES
FOR THE YEAR ENDING DECEMBER 31, 2027

[illegible]

EXHIBIT 10

NOVA SCOTIA POWER INC.
REVENUE TO EXPENSE COMPARISON
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED	(2) TOTAL ENG.RELATED	(3) UNIT COST ENG.RELATED	(4) TOTAL CUST.RELATED	(5) TOTAL OPER.	(6) TOTAL RATE	(7) % REVENUE	VARIANCE CALC		
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES	TOTAL OPER. (CA IR-001 Att 02)	VARIANCE	% VARIANCE
(1) DOMESTIC	\$503,432	\$469,127	9.07	\$176,521	\$1,149,079.530	\$1,117,049.901	97.21	\$1,144,520	\$4,560	0.4%
(2) SMALL GENERAL	26,878	32,396	9.09	10,999	\$70,272.381	\$73,348.535	104.38	\$69,928	\$344	0.5%
(3) GENERAL	138,567	196,517	9.08	8,053	\$343,136.942	\$359,562.389	104.79	\$340,909	\$2,228	0.7%
(4) LARGE GENERAL	14,236	31,625	8.86	394	\$46,254.031	\$48,468.141	104.79	\$45,868	\$386	0.8%
(5) SMALL INDUSTRIAL	14,782	23,077	9.07	1,448	\$39,307.462	\$41,189.050	104.79	\$39,039	\$269	0.7%
(6) MEDIUM INDUSTRIAL	16,531	37,201	8.97	288	\$54,019.993	\$56,605.848	104.79	\$53,561	\$459	0.9%
(7) LARGE INDUSTRIAL	12,398	60,536	8.72	664	\$73,598.296	\$77,121.336	104.79	\$72,851	\$748	1.0%
(8) ELI 2P-RTP	2,225	26,442	NA	53	\$28,719.817	\$30,094.591	N/A	\$38,141	(\$9,421)	-24.7%
(9) MUNICIPAL	8,823	10,830	8.63	166	\$19,818.039	\$20,766.699	104.79	\$19,708	\$110	0.6%
(10) UNMETERED	<u>12,570</u>	<u>6,998</u>	9.09	<u>3,472</u>	<u>\$23,040.195</u>	<u>\$23,040.195</u>	100.00	<u>\$22,961</u>	\$79	0.3%
(11) SUB-TOTAL	<u>\$750,440</u>	<u>\$894,749</u>	<u>9.02</u>	<u>\$202,058</u>	<u>\$1,847,246.7</u>	<u>\$1,847,246.7</u>	100.00	<u>\$1,847,486</u>	<u>(\$239)</u>	0.0%
(12) DIRECT EXP./ REV					\$87,055.739	\$94,826.285		\$86,863	\$193	0.2%
(13) RETURN ON DIRECT EXP.					<u>\$7,771</u>	<u>\$0.000</u>		<u>\$7,725</u>	\$46	0.6%
(14) TOTAL					<u>\$1,942,072.970</u>	<u>\$1,942,072.970</u>	0.00	<u>\$1,942,073</u>	\$0	0.0%

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

Line #	AVERAGE RATE BASE				RATE BASE		RATE BASE	
					2026		2027	
(1) STEAM PLANT	458,622				419,903		497,342	
(2) STEAM PLANT - CWIP	4,174				4,374		3,974	
(3) STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930				352,418		335,442	
(4) Steam Enviromental & Fuel Conversion - CWIP	0				0		0	
(5) HYDRO PLANT	703,062				685,374		720,751	
(6) HYDRO PLANT - CWIP	38,477				33,823		43,131	
(7) HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863				10,884		10,842	
(8) Hydro Enviromental & Fuel Conversion - CWIP	0				0		0	
(9) WIND PLANT	153,668				158,510		148,826	
(10) WIND PLANT - CWIP	196				196		196	
(11) SOLAR PLANT	1,224				1,255		1,193	
(12) SOLAR PLANT - CWIP	-0				-0		-0	
(13)								
(14) GAS TURBINE - OTHER PLANT	77,087				76,069		78,105	
(15) GAS TURBINE - OTHER PLANT - CWIP	2,431				692		4,171	
(16) GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17) Gas Enviromental & Fuel Conversion - CWIP	0				0		0	
(18) LM6000 PLANT	96,186				92,802		99,569	
(19) LM6000 PLANT - CWIP	186				60		312	
(20) LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0				0		0	
(21) LM600 Enviromental & Fuel Conversion - CWIP	0				0		0	
		Check						
Total Generation Plant bfr Gen-related Transmission Assets	1,844,643	1,844,643			1,797,215		1,892,070	
Total Generation CWIP bfr Gen-related Transmission Assets	45,464	45,464			39,145		51,784	
(22) Total Generation bfr Gen-related Transmission Assets	1,890,107	1,890,107			1,836,360		1,943,854	
ECEI Batteries Plant	166,178				171,846		160,511	
ECEI Batteries CWIP	-0				-0		-0	
Generation-related Trans Assets Plant	60,402				58,575		62,230	
Generation-related Trans Assets CWIP	0				0		0	
Subtotal	226,581				230,421		222,741	
Total Generation Plant	2,071,223				2,027,635		2,114,811	
Total Generation CWIP	45,464				39,145		51,784	
Total Generation	2,116,688				2,066,780		2,166,595	
(23)		T&D Adj.				Average RB before T&D Adj.		
(24) TRANSMISSION PLANT	817,957	(\$187,906)			1,005,863	966,664	1,045,061	
(25) TRANSMISSION PLANT - CWIP	182,943				182,943	141,193	224,692	
(26) Total Transmission	1,000,899				1,188,805	1,107,857	1,269,754	
(27)								
(28) Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29) Transmission Enviromental & Fuel Conversion - CWIP	-							
(30)								
				CWIP		CWIP		
(31)		T&D Adj.	Distr. CWIP	2026		2027	Average Distr. RB before CWIP & T&D Adj.	
(32) DIST.PLT.- LAND	\$5,050	\$478	9		9	9	\$4,563	4,563
(33) DIST.PLT.- EASEMENTS & SURVEY	\$207,143	\$164	410		398	422	\$206,569	191,758
(34) DIST.PLT.- OTHER	\$20,781	\$29,205	(17)		-17	-16	(\$8,408)	-8,207
(35) DIST.PLT.- SUBSTATIONS	\$192,024	\$180,562	23		22	23	\$11,438	10,629
(36) DIST.PLT.- POLES & FIXTURES	\$441,257	\$6,531	861		854	869	\$433,865	411,842
(37) DIST.PLT.- O/H LINES	\$188,928	(\$32,107)	438		443	434	\$220,596	213,626
(38) DIST.PLT.- U/G LINES	\$61,657	\$3,073	116		122	111	\$58,468	58,805
(39) DIST.PLT.- LINE TRANSFORMERS	\$405,674	\$0	804		801	807	\$404,870	386,240
(40) DIST.PLT.- SERVICES	\$58,531	\$0	116		119	113	\$58,415	57,265
(41) DIST.PLT.- METERS	\$68,109	\$0	135		143	127	\$67,974	69,056
(42) DIST.PLT.- STREET LIGHTING	\$36,113		72		73	70	\$36,041	35,405
(43)								
(44) Total	\$1,685,267	\$187,906	2,968	2,968		2,968	\$1,494,392	\$1,430,983
(45)		2024 Actuals						
(46) SUBSTS.-DISTRIBUTION BULK POWER	\$176,685	\$41,794	92%					
(47) SUBSTS.-DISTRIBUTION GENERAL	\$15,338	\$3,628	8%					
(48)	\$192,024	\$45,422	100%					
(49)								
(50) DISTRIBUTION	34,037						37,483	30,590
(51) TRANSMISSION	2,509						2,708	2,311
(52) DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282						37,252	41,312
(53) DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565						54,831	64,298
(54) RETAIL	36,737						39,858	33,616
(55) NON-FUNCTIONALIZED	297,058						297,891	296,226
(56) GENERAL PROPERTY PLANT	469,187						470,022	468,353
(57) GENERAL PROPERTY PLANT - CWIP	29,234						19,601	38,868
(58) Total General Property	498,422						489,623	507,221
(59)		Check						
(60) Total Plant in Service	4,814,085	5,040,666					4,895,304	5,186,027
(61) Total Plant CWIP	260,609	260,609					202,907	318,312
(62) Total Plant	5,074,695	5,301,275					5,098,211	5,504,339
(63)								
(64) WORKING CAPITAL & DEFERRED CHARGES								
(65)								
(66) WORKING CAPITAL - CASH FUEL	0						0	0
(67) WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COSS				137,528	114,690
(68) WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441				301,971	286,993
(69) WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661					
(70) DEFERRED CHARGES - Financing	20,546		113,102				21,099	19,993
(71) DEFERRED CHARGES - Tax	22,739						23,925	21,553
(72) DEFERRED CHARGES - Pension	184,035						170,285	197,785
(73) DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO	ARO average			
(74) DEFERRED CHARGES - FAM Deferral	3,900						8,624	-823
(75) DEFERRED CHARGES - Other	20,888						24,897	16,879
(76) DEFERRED CHARGES - Other (DSM)	446						795	97
(77) DEFERRED CHARGES - Other (LED)	-2						-2	-2
(78) DEFERRED CHARGES - FCR	16,136			Adjustment	Average ARO		5,171	27,100
(79) DEFERRED Credits - ARO Steam	-85,653				0	-85,653	-83,440	-87,867
(80) DEFERRED Credits - ARO Hydro	-42,561				0	-42,561	-41,468	-43,655
(81) DEFERRED Credits - ARO Wind	-17,384				0	-17,384	-16,933	-17,835
(82) DEFERRED Credits - ARO LM6000	-1,468				0	-1,468	-1,430	-1,506
(83) DEFERRED Credits - ARO CT	-6,573				0	-6,573	-6,404	-6,742
(84) DEFERRED Credits - ARO Transformers (Transmission)	-7				0	-7	-16	2
(85) DEFERRED Credits - ARO Substations (Distribution)	-1				0	-1	-1	-1
(86) DEFERRED Credits - ARO Transformers (Distribution)	-7				0	-7	-16	3
(87) DEFERRED Credits - Other (Steam)	-30,940						-30,128	-31,753
(88) DEFERRED Credits - Cost of Removal Liability (COR)	-7,260						3,821	-18,341
(89) CONTRACT RECEIVABLE	97,427						95,331	99,523
(90) Total	594,852				0	-153,654	594,852	613,609
(91)								
(92) Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule	(149,707)
(93)							ARO & COR from RB Tbl	(157,601)
(94) Total Rate Base	5,669,546						0 Var	-1
(95)								-1
(96)								0%
(97) ARO TOTAL	-153,654							0%
(98)								
(99)								
(100)								
(101) OFFICE OF THE PRESIDENT								
(102) EXECUTIVE MANAGEMENT	1,877.0							
(103)								
(104) CORPORATE INSURANCE	10,029.1							
(105) CORPORATE SECRETARY	1,792.5							
(106) CORPORATE SECRETARY & INSURANCE	11,821.6							
(107)								
(108) LEGAL SERVICES	5,177							
(109)								
(110) VP EXTERNAL RELATIONS								
(111) COMM. & PUBLIC AFFAIRS	3,549.7							
(112)								
(113)								
(114) ENVIRONMENTAL POLICIES & PROGRAMS	322							
(115)								
(116)								
(117) CUSTOMER OPERATIONS:								
(118)								
(119) Labour-related O&M								
(120) GENERATION	69,509.7	69,509.7						
(121) TRANSMISSION	19,254.8							
(122) DISTRIBUTION	53,742.9	72,997.8	72,997.8		0.0			
(123) RETAIL	32,063.9							
(124) TOTAL FUNCTIONAL AREAS	174,571.36	105,061.7	105,061.70		0.0			
(125)								
(126) Corporate Groups								
(127) (15) EXECUTIVE MANAGEMENT	1,312.7							
(128) (16) LEGAL SERVICES	1,938.0							
(129) (16) CORP. SECRETARY								
(130) (17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2							
(131) (18) REGULATORY AFFAIRS	2,357.4							
(132) (19) FINANCE GROUP	4,047.7							
(133) (20) PROCUREMENT	7,620.6							
(134) (20) IT	20,139.1							
(135) (21) HUMAN RESOURCES	6,461.9							
(136) GENERATION SERVICES	9,518.3							
(137) (25) OTHER EXPENSES	15,013.7							
(138) TOTAL CORPORATE GROUPS	70,207.84							
(139)								
(140) TOTAL LABOUR RELATED	244,779.20	244,779.2	0.0					
(141) TRANSMISSION CONTROL CENTER	3,619.3							
(142) GENERATION, TRANSMISSION AND DISTRIBUTION								
(143) TRANSMISSION BEFORE STORM EXPENSES	21,826.7						99%	
(144) TRANSMISSION STORM EXPENSES	254.7						1%	
(145) TRANSMISSION TOTAL	22,081	0						
(146) DISTRIBUTION TOTAL:								
(147) SUBSTATIONS	1,541.4							
OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7		60%					
OVERHEAD LINES STORM EXPENSES	23,565.1		40%					

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

(148)	OVERHEAD LINES	58,912.8	0	100%	
(149)	UNDERGROUND LINES	589.0			
(150)	LINE TRANSFORMERS	0.0			
(151)	METERS	0.0			
(152)	COMMUNICATIONS	0.0			
(153)	STREET LIGHTING	589.0			
(154)	TOTAL DISTRIBUTION	61,632.2			
(155)					
(156)	TOTAL G & T & D	83,713.5	85,219.5	-1,506.0	
(157)		Amount	Weights	Source: CS subfunctionalization Sep 7	
(158)	CUSTOMER SERVICE				
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2		5.4%	2,302,586
(160)	CUSTOMER SOLUTIONS	3,844.5		13.4%	5,755,023
(161)	Total	5,382.7		18.8%	8,057,609
(162)					
(163)	CALL CENTRE				
(164)	CUSTOMER CARE ADMIN	1,235.0		4.3%	1,848,731
(165)	CUSTOMER CARE	6,939.6		24.3%	10,388,221
(166)	Total	8,174.6		28.6%	12,236,952
(167)					
(168)	REVENUE OPERATIONS				
(169)	BILLING SERVICES & PAYMENTS	2,298.4		8.0%	3,440,617
(170)	REVENUE OPS ADMIN	-		0.0%	-
(171)	METER DATA SERVICES	440.5		1.5%	659,475
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9		4.2%	1,787,184
(173)	METER SERVICES - FIELD	1,446.7		5.1%	2,165,666
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9		16.3%	6,968,071
(175)	METER SERVICES - INSPECTORS	-	7,736	0.0%	-
(176)	BAD DEBT EXPENSE	5,012.9		17.5%	7,503,950
(177)	Total	15,047.3		52.6%	22,524,963
	Customer Service Total	28,604.7	28,604.7	100.0%	42,819,524
(178)			0		
(179)					
(180)	REGULATORY AFFAIRS				
(181)	Advocacy Expense	1,931.0			
(182)	Other Expenses	7,581.9			
(183)	Subtotal	9,513.0			
(184)					
(185)	Generation Services				
(186)	Environmental Services	2,623.4			
(187)	Project Implementation	1,082.7			
(188)	EAM	8,631.4			
(189)	Total	12,337.5			
(190)					
(191)	SENIOR VP & CFO				
(192)	(a) INTERNAL AUDIT	1,824.9			
(193)	(b) INVESTOR RELATIONS	277.7			
(194)	(c) VP FINANCE & TREASURER	469.7			
(195)	(d) TREASURER	435.1			
(196)	(e) CORPORATE TAX	907.6			
(197)	-- GM FINANCE				
(198)	(a) CORPORATE CONTROLLER	3,645.7			
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0			
(200)					
(201)	VP ENTERPRISE SERVICES				
(202)	-- PROCUREMENT & FACILITIES	12,656.2			
(203)	-- INFORMATION TECHNOLOGY	47,662.3			
(204)					
(205)	VP HUMAN RESOURCES				
(206)	-- HUMAN RESOURCES	11,248.4			

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

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2027 (IN THOUSANDS OF DOLLARS)									
(207)									
(208)	POWER PRODUCTION								
(209)	-- POWER PRODUCTION - FUEL	366,094.3							
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7							
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5							
(212)	-- POWER PRODUCTION - WIND	8,527.7					Factor		
(213)	-- POWER PRODUCTION - SOLAR	139.2							
(213)	-- POWER PRODUCTION - LM6000	656.5							
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9							
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9							
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT								
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3							
(218)	-- POWER PRODUCTION - GEN. SERV.								
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0							
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,506.0							
(221)	-- POWER PRODUCTION - H/R								
(222)	-- POWER PRODUCTION - ENVIR. POLICY								
(223)	-- POWER PRODUCTION - EXECUTIVE								
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8							
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2							
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,359.6							
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,666.3							
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	89,504.5	87,998.5					
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0							
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7							
(231)	-- PURCHASED POWER - Imports	89,972.5							
(232)	-- BUTU CAPACITY CREDIT	393.8							
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.6	System Planning and ECI				
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0							
(235)	DSM EXPENSES - Demand-related ATL Classes		924,980.0	924,980.0		0.0			
(236)	DSM EXPENSES - Energy-related ATL Classes								
(237)	DSM EXPENSES - Directly Assigned ATL Classes								
(238)	DSM EXPENSES - BTL Classes								
(239)	FCR DEFERRAL	0							
(240)	GRANTS IN LIEU OF TAXES	51,549		Adj to Balance =	-				
(241)									
(242)	DEPRECIATION AND ACCRETION :						ADJUSTMENT	TOTAL	DEPRECIATION ACCRETION
(243)									
(244)	GENERATION								
(245)	STEAM	49,858.8	0.000	0.0	49,859			49,859	47,135 2,724
(246)	HYDRO	17,266.3		0.0	17,266			17,266	16,586 680
(247)	WIND	13,334.4		0.0	13,334			13,334	13,078 257
(248)	SOLAR	61.5		0.0	61			61	61 0
(249)	LM6000	7,371.9		0.0	7,372			7,372	7,394 -22
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239			3,239	3,057 182
(251)	TOTAL GENERATION	91,131.6	0.0		91,131.6	0.0		91,131.6	87,310.2 3,821.4
(252)									
(253)	ECEI BATTERIES	8,877.2							8,877
(254)	GEN-RELATED TRANS ASSETS	3,081.0							3,081
(255)									
(256)	TOTAL GENERATION	103,089.9							
(257)									
(258)									
(259)	TRANSMSSION								
(260)	Transmission - HV	0		0.0	0.0	0		0	0
(261)	Transmission - EHV	30,089	0.000	0.0	30,089.4	-10,096		40,185	40,185 0
(262)	TOTAL TRANSMISSION	30,089.4		0	30,089	-10,096		40,185	40,185 0
(263)									
(264)	DISTRIBUTION								
(265)	DISTRIBUTION - Land	0.0	0	0.0	0			0	0
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5		3,571	3,571 0
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9		431	431 0
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9		517	517 0
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5		21,893	21,893 0
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)		13,179	13,179 0
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9		2,929	2,929 0
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216			30,216	30,216 0
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514			3,514	3,514 0
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399			8,399	8,399 0
(275)	DISTRIBUTION - Streetlights	4,917.7	0	0.0	4,918			4,918	4,918 0
(276)	DISTRIBUTION TOTAL	99,661.9	0.000	0.0	99,662	10,095.7		89,566	89,566 0
(277)									
(278)	GENERAL PROPERTY			Adj					
(279)	GENERATION	0.0						0	0
(280)	DISTRIBUTION	6,892.9		0.0	6,893			6,893	6,893 0
(281)	TRANSMISSION	396.6		0.0	397			397	397 0
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7		0.0	2,990			2,990	2,990 0
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3		0.0	8,575			8,575	8,575 0
(284)	RETAIL	6,242.3		0.0	6,242			6,242	6,242 0
(285)	NON-FUNCTIONALIZED	42,846.9		0.0	42,847			42,847	42,847 0
(286)	GENERAL PROPERTY	67,943.734	0.000		67,944			67,944	67,944 0
(287)				0.0	199,324	20,191.3		179,133	179,133 0
(288)	TOTAL DEPRECIATION AND ACCRETION	288,826.7	0.0		288,826.7	0.0		288,826.7	285,005.3 3,821.4
(289)									
(290)	GLACE BAY RETIREMENT	0				Interest Charges			Corporate Taxes
(291)	INTEREST CHARGES	154,075							
(292)	PREFERRED DIVIDENDS	0				Interest & Other Exp	146,918	0.000	Corporate Income Tax
(293)	CORPORATE TAXES	11,008				Corporate Adjustment	24,500.0	0.00	Regulatory Amort.
(294)	RETAINED EARNINGS	212,356	0.000			Allowance for Funds	(17,343)		Costs of Goods Sold
(295)	Normal Interruption Cost	160.44				Net	154,075		Settlement Adj.
(296)	Interr. Rider Coincident Demand & CD Losses	69,857							
(297)	PHP Interruptible Credit Data Inputs								
(298)	Power Factor Adjustment	1.06							0
(299)	LIR Credit (\$/kVA)	-7.667							11,008
(300)	% Premium for Priority Interruptions	10.0%							
(301)	OPERATING ALLOCATIONS								
(302)	FCR Deferral - Generation	67.17%							
(303)	FCR Deferral - Transmission	32.83%							
(304)		100.00%							
(305)									
(305)	CUSTOMER SOLUTIONS ALLOCATORS		2023						
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.1%	58.00%						
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.4%	12.00%						
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.5%	12.00%						
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.3%	2.00%						
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.8%	9.00%						
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.9%	3.00%						
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.6%	2.00%						
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.0%	0.00%						
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.3%	2.00%						
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.1%	0.00%						
(316)	Total	100.00%							
(317)									
(318)	METER DATA SERVICES ALLOCATORS								
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%						
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%						
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%						
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%						
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%						
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%						
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%						
(326)	METER DATA SERVICES ALLOCATOR - ELI 2P-RTP	0.43%	0.43%						
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%						
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%						
(329)	Total	100.00%	100.43%						
(330)			2023 COSS						
(331)	UNIT METER COSTS								
(332)	Residential	129.17	113.00						
(333)	Small General	146.15	111.72						
(334)	General	565.62	392.00						
(335)	Large General	1,811.88	692.00						
(336)	Small Industrial	589.45	196.84						
(337)	Medium Industrial	1,611.77	692.00						
(338)	Large Industrial	1,891.93	1,106.00						
(339)	ELI 2P-RTP	1,824.69	1,106.00						
(340)	Municipal	1,891.93	1,106.00						
(341)	Unmetered	-							
(342)									
(343)	DIRECT FAM-related EXPENSES								
(344)	FUEL	55,224.498							
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND	92.269							
(346)	PURCHASES - BIOMASS	69.873							
(347)	MARITIME LINK	675.852							
(348)	PURCHASES - WIND ERIS	108.102							
(349)	PURCHASES - WIND NRIS	590.422							
(350)	IMPORTS	295.503							
(351)	BUTU CAPACITY CREDIT	(393.814)							
(352)	EXPORT SALES	-							
(353)	Total	56,662.705							
(354)									
(355)	TOTAL REVENUE OF ATL RATE CLASSES								
(356)	Switch from Prelim to Actual		56,662.705	1.00		1			
(357)	ELECTRIC REVENUE - DOMESTIC - REG	1,117,050	1,117,050		1,117,050				
(358)	ELECTRIC REVENUE - SMALL GENERAL	73,349	73,349		73,349				
(359)	ELECTRIC REVENUE - GENERAL	359,562	359,562		359,562				
(360)	ELECTRIC REVENUE - GENERAL LARGE	48,468	48,468		48,468				
(361)	ELECTRIC REVENUE - SMALL INDUST.	41,189	41,189		41,189				
(362)	ELECTRIC REVENUE - MEDIUM INDUST.	56,606	56,606		56,606				
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL	77,121	77,121		77,121				
(364)	ELECTRIC REVENUE - ELI 2P-RTP	30,095	30,095		30,095	26937			
(365)	ELECTRIC REVENUE - MUNICIPAL	20,767	20,767		20,767				
(366)	ELECTRIC REVENUE - UNMETERED	23,040	23,040		23,040				
(367)	Total	1,847,246.685	1,847,246.685	1,847,246.68				0	
(368)			0.000						
(369)	EXPORT SALES	-				\$94,826	BTL		
(370)	FX Interest								

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

(537)	MEDIUM INDUSTRIAL	104.420	
(538)	LARGE INDUSTRIAL	104.420	
(539)	ELI 2P-RTP		
(540)	MUNICIPAL	104.420	
(541)	UNMETERED	100.000	
(542)			
(543)	2024 No. of Bills		
(544)	Residential	2,974,413	
(545)	Small General	199,098	
(546)	General	130,997	
(547)	Large General	243	
(548)	Small Industrial	20,815	
(549)	Medium Industrial	2,222	
(550)	Large Industrial	414	
	PHP	12	
(551)	Municipal	12	
(552)	Unmetered	118,279	
(553)	TOTAL	3,446,505	
(554)			
(555)	2024 Billed Revenue		
(556)	Residential	970,271,743	
(557)	Small General	68,514,938	
(558)	General	378,788,180	
(559)	Large General	52,607,094	
(560)	Small Industrial	41,802,365	
(561)	Medium Industrial	71,721,412	
(562)	Large Industrial	80,164,570	
	PHP	30,094,591	30.095
(563)	Municipal	6,000,854	
(564)	Unmetered	53,281,186	
(565)	TOTAL	1,753,246,931	
(566)			
(567)	No of Bills Factor	85%	
(568)	Billed Revenue Factor	15%	
(569)			
(570)	Wiring Inspections Splits		
(571)	Residential	71.41%	
(572)	Non-residential	28.59%	
(573)			
(574)	NRIS - Demand	0.4685	
(575)	NRIS - Energy	0.5315	
(576)	ERIS - Demand	0.4685	
(577)	ERIS - Energy	0.5315	
(578)			
(579)	BIOMASS - DEMAND	0.4685	
(580)	BIOMASS - ENERGY	0.5315	
(581)			
(582)	Bad Debt Direct Cost Allocator (Domestic)	0.84	
(583)			

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

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	1												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
(1) MWH SALES - DOMESTIC	647,252	606,637	571,952	441,223	357,512	289,155	316,021	318,116	273,118	324,643	428,795	599,861	5,174,285.8
(2) MWH SALES - SMALL GENERAL	40,026	37,211	36,353	28,176	25,867	23,896	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3) MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4) MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5) MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,654	254,467.7
(6) MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7) MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8) MWH SALES - PHP	4,350	0	23,319	23,698	28,666	28,757	44,670	40,541	39,502	38,955	24,698	7,125	304,282.8
(9) MWH SALES - MUNICIPAL	17,322	15,232	14,258	10,060	6,173	5,728	7,424	7,085	7,247	8,776	11,907	14,291	125,502.4
(10) MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11) MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL./LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14) MWH SALES - PHP	49,266	47,174	49,718	46,267	41,596	35,659	31,141	29,721	36,011	42,405	48,041	49,266	506,264.4
(15) MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16) MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17) MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18) MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18) MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19) LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20) LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21) LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22) LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23) LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24) LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25) LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26) LINE LOSSES - PHP	110	0	595	566	667	665	1,004	863	901	907	619	172	7,070.9
(27) LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28) LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29) LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31) LINE LOSSES - GEN. REPL./LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32) LINE LOSSES - PHP	1,262	1,202	1,287	1,124	988	843	720	652	843	1,010	1,224	1,204	12,359.2
(33) LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34) LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35) LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36) LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37) CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38) CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39) CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,610.7
(40) CLASS NON-COINCIDENT DMD. - GENERAL LARGE	50,775	52,677	48,920	47,814	48,641	56,775	62,656	60,215	57,630	52,124	50,765	48,238	62,655.6
(41) CLASS NON-COINCIDENT DMD. - SMALL INDUST.	52,535	44,904	36,463	36,172	38,747	38,583	44,193	39,780	39,157	34,593	46,962	43,405	52,534.6
(42) CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	63,644	51,819	43,298	50,433	54,239	49,133	55,684	48,648	54,408	45,826	61,953	50,562	63,643.9
(43) CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44) CLASS NON-COINCIDENT DMD. - PHP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(45) CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46) CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47) CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48) CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49) CLASS NON-COINCIDENT DMD. - PHP													-
(50) CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51) CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52) CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(53) CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(54) CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55) SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56) SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57) SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58) SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59) SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60) SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61) SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62) SYSTEM COINCIDENT DMD. - ELI 2P-RTP	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000.0
(63) SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64) SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65) SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66) SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67) SYSTEM COINCIDENT DMD. - PHP													-
(68) SYSTEM COINCIDENT DMD. - BUTU	6,864	6,908	7,021	7,086	7,126	7,188	7,139	7,129	7,134	7,099	6,980	6,853	6,864.2
(69) SYSTEM COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
SYSTEM COINCIDENT DMD. - EBS/RTR	65,792	75,635	74,632	58,961	50,926	58,120	54,013	51,718	52,865	58,426	58,409	65,438	65,791.6
(70) SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71) SYSTEM COINCIDENT DMD. - INTERRUPTIBLE	67,170	72,379	63,109	68,361	78,672	77,543	78,786	73,835					

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

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	0	0	0	0	0	0	0	0	0	0	0	0	-
PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR													
(73) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76) LOSS FACTOR PERCENTAGE - SECONDARY													
(77) LOSS FACTOR PERCENTAGE - PRIMARY													
(78) LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79) DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80) DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81) DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82) DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83) DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84) DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85) DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86) DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	345	323	266	233	213	182	206	211	209	226	287	350	3,050.8
(87) DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,198	8,790.9
(88) DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,592	548	177	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89) DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	0
(90) DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91) DEMAND LINE LOSS ADJUSTMENT - PHP													-
(92) DEMAND LINE LOSS ADJUSTMENT - BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93) DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94) DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95) DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE	2,687	2,895	2,524	2,734	3,147	3,102	3,151	2,953	3,536	2,751	3,377	2,420	35,278.4
(96) DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
TOTAL DEMAND LOSSES	263,039	240,136	169,434	124,137	93,603	71,571	85,076	89,129	81,257	102,036	165,513	243,546	3CP
(97)													
(98) REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99) REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100) REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101) REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102) REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103) REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104) REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105) REQUIREMENTS - ELI 2P-RTP	8,345	8,323	8,266	8,233	8,213	8,182	8,206	8,211	8,209	8,226	8,287	8,350	25,017.7
(106) REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107) REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108) REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109) REQUIREMENTS - GEN REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110) REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	0
(111) REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(112) REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113) REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7
(115) MWH Sales													
(116) EHV - LIR													217,317.5
(117) HV - LIR													149,380.9
(118) HV - Municipal													67,806.0
(119) Distribution BP Substation - LIR													32,210.3
(120) Distribution BP Substation - Municipal													-
(121) Distribution Primary Voltage - LIR													295,673.2
(122) Distribution Primary Voltage - Municipal													56,024.4
(120)													
(121) Energy Line Losses													
(122) EHV - LIR													3.1%
(123) HV - LIR													4.2%
(124) HV - Municipal													3.8%
(125) Distribution BP Substation LIR													4.4%
(126) Distribution BP Substation - Municipal													4.2%
(127) Distribution Primary Voltage - LIR													5.9%
(128) Distribution Primary Voltage - Municipal													4.2%
(127)													
(128) Class Non-Coincident Dmd (at customer's meter)													
(129) EHV - LIR													33,243.3
(130) HV - LIR													24,112.6
(131) HV - Municipal													15,245.0
(132) Distribution BP Substation - LIR													8,309.6
(133) Distribution BP Substation - Municipal													
(134) Distribution Primary Voltage - LIR													50,427.4
(135) Distribution Primary Voltage - Municipal													14,918.0
(136)													
(137) System Coincident DMD													
(138) EHV - LIR													18,609.2
(139) HV - LIR													20,236.9
(140) HV - Municipal													16,511.5
(141) Distribution BP Substation - LIR													4,727.9
(142) Distribution BP Substation - Municipal													14,042.7
(143) Distribution Primary Voltage - LIR													33,810.0
(144) Distribution Primary Voltage - Municipal													14,042.7
(145)													
(146) Demand Line Losses													
(147) EHV - LIR													
(148) HV - LIR													
(149) HV - Municipal													
(150) Distribution BP Substation LIR													
(151) Distribution BP Substation - Municipal													
(152) Distribution Primary Voltage - LIR													
(153) Distribution Primary Voltage - Municipal													
(154)													
(143)													
(144) System Coincident 3CP DMD													
(145) EHV - LIR													60,986.8
(146) HV - LIR													55,214.2
(147) HV - Municipal													50,924.5
(148) Distribution BP Substation - LIR													15,951.7
(149) Distribution BP Substation - Municipal													-
(150) Distribution Primary Voltage - LIR													109,978.9
Distribution Primary Voltage - Municipal													44,881.9
PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

Line #

Base Cost of F

1
2
3
4
5
6
7
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
30
31
32
33
34
35
37
38
39
40
41
42
43
44
45

COLUMN

A

B

C

D

E

F

G

H

I

J

K

L

M

N

Rate Class	Cost Allocation Factors													
	R/C Ratios	3 CP Demands		Energy Requirement		kWhs Sales	Fuel Costs before Purchased Power	Imports (allocated on monthly energy requirements)	Purchased Power- Biomass				Maritime Link	
		KW Demand	Relative Shares of Embedded Cost Classes	KWh Energy	Relative Shares of Embedded Cost Classes				(allocated on monthly energy	(allocated on annual energy	Demand-related	Total	Basic and Supplementa Fixed Energy-related	Fixed Demand-related
FAM Rate Classes (ATL)														
Residential	97.21%	4,351,189	65.900%	5,601,351,669	52.41%	5,174,285,808	\$167,599,722	\$45,268,087	\$4,583,138	\$3,251,299	\$3,734,075	\$11,568,512	\$54,831,393	\$62,939,690
Small General	104.38%	230,332	3.488%	385,414,032	3.61%	356,341,152	\$11,289,468	\$3,229,880	\$323,909	\$231,411	\$197,665	\$752,985	\$3,894,582	\$3,331,740
General Demand	104.79%	1,195,401	18.105%	2,335,071,503	21.85%	2,165,415,899	\$67,338,968	\$20,067,255	\$1,978,517	\$1,432,181	\$1,025,861	\$4,436,559	\$24,093,323	\$17,291,399
Large General	104.79%	136,936	2.074%	374,975,792	3.51%	357,052,888	\$10,499,765	\$3,367,995	\$324,721	\$240,167	\$117,515	\$682,403	\$4,018,154	\$1,980,773
Small Industrial	104.79%	125,244	1.897%	273,901,737	2.56%	254,467,664	\$7,795,729	\$2,384,829	\$235,632	\$169,393	\$107,481	\$512,506	\$2,866,502	\$1,811,653
Medium Industrial	104.79%	144,442	2.188%	442,241,388	4.14%	414,535,689	\$12,371,041	\$3,922,199	\$379,165	\$276,951	\$123,957	\$780,073	\$4,707,507	\$2,089,350
Large Industrial	104.79%	245,492	3.718%	719,039,371	6.73%	694,581,928	\$19,975,851	\$6,468,281	\$618,421	\$456,198	\$210,675	\$1,285,293	\$7,726,690	\$3,551,024
PHP	104.79%	25,018	0.379%	311,353,251	2.91%	304,282,817	\$7,737,367	\$3,192,401	\$281,342	\$223,804	\$21,470	\$526,615	\$3,753,680	\$361,880
Municipal	104.79%	93,701	1.419%	129,551,972	1.21%	125,502,351	\$3,938,155	\$1,038,264	\$105,058	\$74,475	\$80,412	\$259,945	\$1,244,912	\$1,355,383
Unmetered	100.00%	32,357	0.490%	83,268,011	0.78%	77,000,000	\$2,323,730	\$737,803	\$71,215	\$52,129	\$27,768	\$151,112	\$886,824	\$468,048
Total	100.00%	6,580,113	99.657%	10,656,168,727	99.71%	9,923,466,195	\$310,869,795	\$89,676,994	\$8,901,118	\$6,408,008	\$5,646,878	\$20,956,005	\$108,023,567	\$95,180,939
Purchased Power Allocation Factors.									42.5%	30.6%	26.9492%	100.0%	53.2%	46.8%
Non-FAM Rate Classes														
BUTU	100.00%													
GRLF	100.00%													
1P - RTP	100.00%													
PHP	100.00%													
Shore Power														
EBS														
Total Below-the-line		240,665	0.3%	718,273,443	0.3%	700,773,677	\$55,224,498	\$295,503	\$28,981	\$21,457	\$19,435	\$69,873	\$348,264	\$327,587
In Province Total		6,820,778	100.0%	11,374,442,170	100.0%	10,624,239,872	\$366,094,293	\$89,972,498	\$8,930,099	\$6,429,465	\$5,666,313	\$21,025,878	\$108,371,831	\$95,508,526
Exports	100.00%	-		-		-								
Grand Total		6,820,778		11,374,442,170		10,624,239,872	\$366,094,293	\$89,972,498	\$8,930,099	\$6,429,465	\$5,666,313	\$21,025,878	\$108,371,831	\$95,508,526

FOR THE YEAR ENDING DECEMBER 31, 2027

AB

Fuel-related Costs from COS																
		Purchased Power other than Biomass and Wind			Purchased Power - Wind							Total Fuel-related costs before BUTU Capacity Credit, Export Revenues, OM&G, and Foreign Exchange		BUTU Capacity Credit (Allocated demand-related Costs less BUTU payments)		Export Revenues
I Blocks	Rate Class	Fixed Energy-related	Fixed Demand-related	Total	ERIS			NRIS			Total					
					Energy-related	Demand-related	Total	Energy-related	Demand-related	Total						
FAM Rate Classes (ATL)																
	Residential	\$117,771,083	\$7,437,175	\$8,562,727	\$15,999,902	\$9,147,153	\$10,316,445	\$19,463,598	\$50,051,151	\$56,447,958	\$106,499,109	\$125,962,707	\$484,170,014	\$260,415	\$0	
	Small General	\$7,226,322	\$529,842	\$453,272	\$983,113	\$637,982	\$546,105	\$1,184,088	\$3,491,069	\$2,988,097	\$6,479,165	\$7,663,253	\$31,145,023	\$13,785	\$0	
	General Demand	\$41,384,722	\$3,277,634	\$2,352,435	\$5,630,069	\$3,908,435	\$2,834,233	\$6,742,669	\$21,367,830	\$15,507,928	\$36,875,758	\$43,618,426	\$182,475,999	\$71,544	\$0	
	Large General	\$5,998,926	\$548,991	\$269,477	\$818,468	\$641,641	\$324,668	\$966,309	\$3,508,938	\$1,776,472	\$5,285,410	\$6,251,720	\$27,619,276	\$8,196	\$0	
	Small Industrial	\$4,678,156	\$393,204	\$246,469	\$639,673	\$465,270	\$296,948	\$762,218	\$2,544,444	\$1,624,796	\$4,169,239	\$4,931,458	\$20,942,350	\$7,496	\$0	
	Medium Industrial	\$6,796,857	\$645,467	\$284,249	\$929,716	\$756,600	\$342,465	\$1,099,065	\$4,147,253	\$1,873,850	\$6,021,102	\$7,120,168	\$31,920,053	\$8,645	\$0	
	Large Industrial	\$11,277,713	\$1,057,056	\$483,104	\$1,540,160	\$1,230,233	\$582,048	\$1,812,281	\$6,752,271	\$3,184,764	\$9,937,035	\$11,749,316	\$52,296,616	\$14,692	\$0	
	PHP	\$4,115,559	\$518,624	\$49,232	\$567,856	\$572,688	\$59,316	\$632,004	\$3,126,824	\$324,555	\$3,451,378	\$4,083,382	\$20,223,181	\$1,497	\$0	
	Municipal	\$2,600,296	\$166,546	\$184,395	\$350,941	\$206,665	\$222,161	\$428,826	\$1,126,974	\$1,215,586	\$2,342,560	\$2,771,386	\$10,958,988	\$5,608	\$0	
	Unmetered	\$1,354,871	\$121,372	\$63,676	\$185,048	\$142,152	\$76,718	\$218,869	\$780,757	\$419,772	\$1,200,529	\$1,419,398	\$6,171,963	\$1,937	\$0	
	Total	\$203,204,505	\$14,695,911	\$12,949,037	\$27,644,948	\$17,708,820	\$15,601,108	\$33,418,031	\$96,897,510	\$85,363,776	\$182,851,708	\$215,571,215	\$867,923,463	\$393,814	\$0	
Purchased Power Allocation Factors.		100.0%	53.2%	46.8%	100.0%	53.2%	46.8%	100.0%	53.2%	46.8%	100.0%					
Non-FAM Rate Classes																
BUTU																
GRLF																
1P - RTP																
PHP																
Shore Power																
EBS																
Total Below-the-line		\$675,852	\$47,702	\$44,567	\$92,269	\$54,408	\$53,695	\$108,102	\$296,622	\$293,799	\$590,422	\$698,524	\$57,056,519	-\$393,814	\$0	
In Province Total		\$203,880,357	\$14,743,612	\$12,993,604	\$27,737,217	\$17,763,228	\$15,654,803	\$33,526,133	\$97,194,133	\$85,657,576	\$183,442,130	\$216,269,739	\$924,979,982	\$0	\$0	
Exports																
Grand Total		\$203,880,357	\$14,743,612	\$12,993,604	\$27,737,217	\$17,763,228	\$15,654,803	\$33,418,031	\$97,194,133	\$85,657,576	\$182,851,708	\$216,269,739	\$924,979,982	\$0	\$0	

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

Line #

1
2
3
4
5
6
7
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
30
31
32
33
34
35
37
38
39
40
41
42
43
44
45

COLUMN AC AD AE AF AG AH AI AJ AK AL AM AN AO

Rate Class	OM&G costs recovered in fuels	Foreign Exchange	Total Fuel-related costs	Fuel Costs used for FAM purposes				FAM Cost Classification						Total Fuel-related costs (CA IR-001 Att 01)	Variance	% Var
				Adjusted for R/C ratio and Unbalanced	Relative Share	Adjusted for R/C ratio and Balanced	cents per kWh	Demand-related	Energy-related	Total	Demand-related	Energy-related	Total			
FAM Rate Classes (ATL)																
Residential	\$0	\$0	\$484,430,429	\$470,927,337	54.0%	\$468,526,263	9.0549	\$142,261,310	\$342,169,119	\$484,430,429	2.749	6.613	9.362	\$481,505,910	\$2,924,519	0.6%
Small General	\$0	\$0	\$31,158,808	\$32,522,776	3.7%	\$32,356,955	9.080	\$7,530,664	\$23,628,144	\$31,158,808	2.113	6.631	8.744	\$30,948,722	\$210,086	0.7%
General Demand	\$0	\$0	\$182,547,543	\$191,285,818	21.9%	\$190,310,526	8.789	\$39,083,400	\$143,464,143	\$182,547,543	1.805	6.625	8.430	\$181,242,317	\$1,305,226	0.7%
Large General	\$0	\$0	\$27,627,471	\$28,949,956	3.3%	\$28,802,352	8.067	\$4,477,101	\$23,150,370	\$27,627,471	1.254	6.484	7.738	\$27,407,990	\$219,481	0.8%
Small Industrial	\$0	\$0	\$20,949,846	\$21,952,684	2.5%	\$21,840,755	8.583	\$4,094,844	\$16,855,003	\$20,949,846	1.609	6.624	8.233	\$20,793,526	\$156,320	0.8%
Medium Industrial	\$0	\$0	\$31,928,698	\$33,457,076	3.8%	\$33,286,492	8.030	\$4,722,515	\$27,206,183	\$31,928,698	1.139	6.563	7.702	\$31,669,715	\$258,983	0.8%
Large Industrial	\$0	\$0	\$52,311,308	\$54,815,371	6.3%	\$54,535,889	7.852	\$8,026,307	\$44,285,001	\$52,311,308	1.156	6.376	7.531	\$51,888,379	\$422,929	0.8%
PHP	\$0	\$0	\$20,224,678	\$21,192,803	2.4%	\$21,084,749	6.929	\$817,949	\$19,406,729	\$20,224,678	0.269	6.378	6.647	\$25,855,947	-\$5,631,269	-21.8%
Municipal	\$0	\$0	\$10,964,595	\$11,489,454	1.3%	\$11,430,874	9.108	\$3,063,546	\$7,901,050	\$10,964,595	2.441	6.296	8.737	\$10,898,229	\$66,367	0.6%
Unmetered	\$0	\$0	\$6,173,900	\$6,173,900	0.7%	\$6,142,422	7.977	\$1,057,918	\$5,115,982	\$6,173,900	1.374	6.644	8.018	\$6,125,418	\$48,483	0.8%
Total	\$0	\$0	\$868,317,277	\$872,767,176	100.0%	\$868,317,277	8.750	\$215,135,553	\$653,181,724	\$868,317,277	2.168	6.582	8.750	\$868,336,152	-\$18,875	0.0%
Purchased Power Allocation Factors.								24.8%		75.2%						
Non-FAM Rate Classes																
BUTU																
GRLF																
1P - RTP																
PHP																
Shore Power																
EBS																
Total Below-the-line	\$0	\$0	\$56,662,705			\$56,662,705	8.086	\$345,270	\$56,317,435	\$56,662,705	0.049	8.036	8.086	\$56,643,830	\$18,875	0.0%
In Province Total	\$0	\$0	\$924,979,982			\$924,979,982	8.706	\$215,480,823	\$709,499,159	\$924,979,982	2.028	6.678	8.706	\$924,979,982	\$0	0.0%
Exports																
Grand Total	\$0	\$0	\$924,979,982		100.0%	\$924,979,982	8.706	\$215,480,823	\$709,499,159	\$924,979,982	2.028	6.678	8.706	\$924,979,982	\$0	0.0%

Monthly Fuel Cost Allocation

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
Purchased Power													
Imports	\$4,745,529	\$6,120,982	\$4,325,089	\$9,790,100	\$6,316,986	\$7,064,377	\$9,857,844	\$8,238,549	\$7,755,359	\$10,275,341	\$7,707,758	\$7,774,583	\$89,972,498
Biomass													
IPP	\$2,017,708	\$1,566,665	\$1,635,557	\$71,916	\$1,488,347	\$1,501,997	\$2,015,967	\$2,112,601	\$1,631,723	\$85,309	\$1,675,174	\$1,773,613	\$17,576,577
Comfit	<u>\$275,302</u>	<u>\$272,644</u>	<u>\$342,881</u>	<u>\$266,456</u>	<u>\$284,110</u>	<u>\$307,286</u>	<u>\$289,319</u>	<u>\$290,681</u>	<u>\$269,472</u>	<u>\$260,632</u>	<u>\$316,932</u>	<u>\$273,585</u>	<u>\$3,449,301</u>
Total	\$2,293,010	\$1,839,309	\$1,978,438	\$338,372	\$1,772,457	\$1,809,283	\$2,305,286	\$2,403,282	\$1,901,195	\$345,941	\$1,992,106	\$2,047,198	\$21,025,878
Maritime Link													
ML - NS Block (GWh)	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$203,880,357
ML - Supp Block (GWh)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$203,880,357
Regular other than biomass and wind													
IPP	\$1,912,288	\$2,286,050	\$2,869,763	\$2,877,723	\$2,707,206	\$2,536,520	\$2,107,445	\$1,929,300	\$2,181,948	\$1,876,929	\$2,048,752	\$2,382,554	\$27,716,478
Comfit	<u>\$2,870</u>	<u>\$1,439</u>	<u>\$1,729</u>	<u>\$1,630</u>	<u>\$1,443</u>	<u>\$1,296</u>	<u>\$1,381</u>	<u>\$1,744</u>	<u>\$1,568</u>	<u>\$1,518</u>	<u>\$2,278</u>	<u>\$1,843</u>	<u>\$20,739</u>
Total	\$1,915,158	\$2,287,489	\$2,871,492	\$2,879,353	\$2,708,649	\$2,537,816	\$2,108,826	\$1,931,044	\$2,183,516	\$1,878,447	\$2,051,030	\$2,384,397	\$27,737,217
Wind NRIS													
IPP	\$10,554,584	\$11,025,307	\$12,646,368	\$11,336,003	\$9,731,713	\$8,062,396	\$7,371,600	\$7,047,619	\$8,572,620	\$8,632,744	\$11,831,470	\$12,041,520	\$118,853,943
Comfit	<u>\$5,614,353</u>	<u>\$5,845,565</u>	<u>\$7,184,191</u>	<u>\$6,103,011</u>	<u>\$5,485,641</u>	<u>\$4,534,886</u>	<u>\$3,924,560</u>	<u>\$3,524,955</u>	<u>\$4,595,517</u>	<u>\$3,778,557</u>	<u>\$6,622,536</u>	<u>\$6,783,993</u>	<u>\$63,997,765</u>
Total	\$16,168,937	\$16,870,872	\$19,830,559	\$17,439,014	\$15,217,354	\$12,597,282	\$11,296,159	\$10,572,574	\$13,168,138	\$12,411,302	\$18,454,006	\$18,825,513	\$182,851,708
Wind ERI5													
IPP	\$2,609,660	\$3,258,459	\$3,627,090	\$2,521,417	\$2,850,490	\$2,534,080	\$2,191,956	\$1,916,096	\$2,250,818	\$2,157,931	\$3,711,916	\$3,788,118	\$33,418,031
Comfit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$2,609,660	\$3,258,459	\$3,627,090	\$2,521,417	\$2,850,490	\$2,534,080	\$2,191,956	\$1,916,096	\$2,250,818	\$2,157,931	\$3,711,916	\$3,788,118	\$33,418,031
Grand Total	\$44,722,323	\$47,367,141	\$49,622,698	\$49,958,285	\$45,855,966	\$43,532,868	\$44,750,102	\$42,051,575	\$44,249,055	\$44,058,991	\$50,906,846	\$51,809,839	\$558,885,689
Plant Fuel Costs													
Plant Fuel Costs	\$57,665,346	\$47,414,297	\$37,738,955	\$19,947,552	\$17,809,534	\$19,048,134	\$26,258,615	\$29,457,627	\$17,973,072	\$21,352,621	\$29,524,181	\$41,904,360	\$366,094,293
BTL Class Fuel-related costs													
GRLF													
1P - RTP													
ELIADC													
Shore Power													
Total	\$4,872,867	\$4,525,474	\$4,474,415	\$4,646,192	\$4,401,021	\$4,174,893	\$4,042,371	\$4,377,111	\$4,461,152	\$4,537,700	\$4,796,904	\$5,059,546	\$54,369,645

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

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 4 Page 6 of 15

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
Domestic	\$35,111,152	\$30,278,531	\$22,080,610	\$13,759,463	\$10,199,841	\$10,013,004	\$14,456,401	\$15,184,996	\$9,341,584	\$12,419,177	\$17,238,035	\$27,368,153	\$217,450,947
Small General	\$2,170,217	\$1,856,377	\$1,402,755	\$878,251	\$737,643	\$827,127	\$1,217,102	\$1,252,836	\$792,946	\$939,547	\$1,171,362	\$1,597,095	\$14,843,258
General	\$11,932,691	\$10,000,775	\$8,016,274	\$5,160,803	\$4,401,273	\$5,473,813	\$7,936,692	\$8,228,958	\$5,335,694	\$6,383,270	\$7,415,794	\$9,098,704	\$89,384,740
Large General	\$1,559,488	\$1,367,404	\$1,092,045	\$835,451	\$768,867	\$970,126	\$1,527,294	\$1,548,084	\$1,043,628	\$1,115,481	\$1,113,437	\$1,251,174	\$14,192,480
Small Industrial	\$1,310,265	\$1,082,168	\$848,314	\$608,212	\$577,503	\$774,702	\$1,018,524	\$956,658	\$626,394	\$836,103	\$1,082,989	\$1,416,189	\$10,416,189
Medium Industrial	\$1,908,125	\$1,599,511	\$1,336,107	\$997,517	\$977,702	\$1,242,265	\$1,638,656	\$1,597,772	\$1,125,706	\$1,272,421	\$1,439,732	\$1,536,891	\$16,672,405
Large Industrial	\$2,994,325	\$2,488,092	\$1,985,709	\$1,615,410	\$1,618,337	\$1,947,662	\$2,598,372	\$2,971,757	\$1,977,415	\$2,245,999	\$2,338,009	\$2,281,466	\$27,062,553
ELIADC	\$222,673	\$0	\$849,138	\$699,472	\$775,062	\$944,001	\$1,841,944	\$1,940,018	\$1,281,714	\$1,412,229	\$937,354	\$307,503	\$11,211,110
Municipal	\$894,198	\$723,707	\$523,759	\$299,425	\$168,043	\$189,336	\$324,759	\$324,065	\$236,872	\$320,399	\$455,513	\$621,400	\$5,081,477
Unmetered													
BUTU													
Total	\$58,568,211	\$49,808,070	\$38,422,240	\$25,114,030	\$20,482,174	\$22,699,456	\$33,100,786	\$34,398,853	\$22,105,387	\$27,117,036	\$33,286,781	\$45,524,222	\$410,627,245
Domestic	5.42	4.99	3.86	3.12	2.85	3.46	4.57	4.77	3.42	3.83	4.02	4.56	4.20
Small General	5.42	4.99	3.86	3.12	2.85	3.46	4.57	4.77	3.42	3.82	4.02	4.56	4.17
General	5.41	4.97	3.85	3.11	2.84	3.45	4.56	4.76	3.41	3.81	4.01	4.55	4.13
Large General	5.26	4.84	3.74	3.03	2.77	3.37	4.45	4.65	3.33	3.72	3.90	4.43	3.97
Small Industrial	5.40	4.97	3.84	3.10	2.84	3.45	4.55	4.75	3.40	3.81	4.00	4.54	4.09
Medium Industrial	5.35	4.92	3.80	3.08	2.82	3.42	4.52	4.72	3.38	3.77	3.96	4.50	4.02
Large Industrial	5.18	4.77	3.68	2.98	2.73	3.32	4.39	4.59	3.28	3.67	3.84	4.37	3.90
ELIADC	5.12	#DIV/0!	3.64	2.95	2.70	3.28	4.34	4.54	3.24	3.63	3.80	4.32	3.68
Municipal	5.16	4.75	3.67	2.98	2.72	3.31	4.37	4.57	3.27	3.65	3.83	4.35	4.05
Unmetered													
BUTU													
Total	5.40	4.97	3.84	3.10	2.84	3.45	4.55	4.76	3.40	3.80	3.99	4.55	4.14
Maritime Link	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$108,371,831
Energy													
Domestic	\$5,489,974	\$5,189,955	\$4,947,892	\$4,497,307	\$3,983,677	\$3,944,183	\$3,986,630	\$3,816,432	\$4,136,050	\$4,676,825	\$5,429,229	\$4,733,241	\$54,831,393
Small General	\$336,590	\$329,712	\$315,818	\$325,241	\$329,073	\$332,066	\$328,916	\$323,952	\$312,904	\$317,801	\$316,828	\$325,682	\$3,894,582
General	\$1,813,298	\$1,884,192	\$1,855,821	\$1,940,606	\$2,177,758	\$2,165,391	\$2,160,409	\$2,179,857	\$2,125,867	\$2,011,968	\$1,804,979	\$1,973,177	\$24,093,323
Large General	\$247,932	\$256,681	\$300,428	\$339,008	\$385,965	\$416,696	\$406,430	\$426,366	\$371,497	\$302,085	\$248,205	\$316,861	\$4,018,154
Small Industrial	\$196,214	\$199,393	\$218,712	\$254,632	\$308,215	\$277,887	\$251,158	\$255,908	\$231,247	\$226,842	\$214,841	\$231,452	\$2,866,502
Medium Industrial	\$290,016	\$314,046	\$358,706	\$431,088	\$494,236	\$447,079	\$419,475	\$459,898	\$423,764	\$390,612	\$304,885	\$373,702	\$4,707,507
Large Industrial	\$451,130	\$466,733	\$580,900	\$713,556	\$774,878	\$708,921	\$780,198	\$807,858	\$748,002	\$634,322	\$452,592	\$607,601	\$7,726,690
ELIADC	\$0	\$199,586	\$251,530	\$341,740	\$375,571	\$529,301	\$483,579	\$523,635	\$470,325	\$254,312	\$61,002	\$263,099	\$3,753,680
Municipal	\$131,219	\$123,107	\$107,673	\$74,093	\$75,327	\$88,605	\$85,079	\$96,772	\$106,705	\$123,585	\$123,272	\$109,474	\$1,244,912
Unmetered	\$57,398	\$57,673	\$70,163	\$83,131	\$88,261	\$80,223	\$77,112	\$93,855	\$77,700	\$75,854	\$55,091	\$70,363	\$886,824
BUTU	\$17,214	\$9,910	\$23,342	\$30,583	\$38,025	\$40,633	\$51,999	\$46,453	\$26,924	\$16,782	\$20,064	\$26,335	\$348,264
Total	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$9,030,986	\$108,371,831
BIOMASS	\$671,240.57	\$553,363.00	\$609,060.29	\$167,863.36	\$539,935.36	\$556,765.19	\$679,628.25	\$703,498.85	\$565,079.53	\$169,652.25	\$606,154.24	\$607,224.38	\$6,429,465
Energy													
Domestic	\$408,050	\$318,008	\$333,692	\$83,594	\$238,172	\$243,161	\$300,014	\$297,294	\$258,798	\$87,857	\$364,406	\$318,253	\$3,251,299
Small General	\$25,018	\$20,203	\$21,299	\$6,045	\$19,674	\$20,472	\$24,753	\$25,235	\$19,579	\$5,970	\$21,265	\$21,898	\$231,411
General	\$134,776	\$115,452	\$125,159	\$36,071	\$130,202	\$133,498	\$162,582	\$169,807	\$133,018	\$37,796	\$121,149	\$132,672	\$1,432,181
Large General	\$18,428	\$15,728	\$20,261	\$6,301	\$23,076	\$25,690	\$30,586	\$33,213	\$23,245	\$5,675	\$16,659	\$21,305	\$240,167
Small Industrial	\$14,584	\$12,218	\$14,750	\$4,733	\$18,427	\$17,132	\$18,901	\$19,935	\$14,469	\$4,261	\$14,420	\$15,562	\$169,393
Medium Industrial	\$21,556	\$19,243	\$24,192	\$8,013	\$29,549	\$27,563	\$31,568	\$35,825	\$26,515	\$7,338	\$20,464	\$25,127	\$276,951
Large Industrial	\$33,531	\$28,598	\$39,177	\$13,263	\$46,328	\$43,705	\$58,714	\$62,931	\$46,803	\$11,916	\$30,378	\$40,854	\$456,198
ELIADC	\$0	\$12,229	\$16,963	\$6,352	\$22,454	\$32,632	\$36,392	\$40,790	\$29,429	\$4,777	\$4,094	\$17,690	\$223,804
Municipal	\$9,753	\$7,543	\$7,262	\$1,377	\$4,504	\$5,463	\$6,403	\$7,538	\$6,677	\$2,322	\$8,274	\$7,361	\$74,475
Unmetered	\$4,266	\$3,534	\$4,732	\$1,545	\$5,277	\$4,946	\$5,803	\$7,311	\$4,862	\$1,425	\$3,698	\$4,731	\$52,129
BUTU	\$1,279	\$607	\$1,574	\$568	\$2,273	\$2,505	\$3,913	\$3,619	\$1,685	\$315	\$1,347	\$1,771	\$21,457
Total	\$671,241	\$553,363	\$609,060	\$167,863	\$539,935	\$556,765	\$679,628	\$703,499	\$565,080	\$169,652	\$606,154	\$607,224	\$6,429,465
Regular other than biomass and wind	\$1,017,994.79	\$1,215,906.30	\$1,526,330.83	\$1,530,509.10	\$1,439,772.24	\$1,348,966.30	\$1,120,938.70	\$1,026,439.04	\$1,160,639.39	\$998,481.30	\$1,090,217.25	\$1,267,417.16	\$14,743,612
Energy													
Domestic	\$618,843	\$698,761	\$836,245	\$762,172	\$635,101	\$589,146	\$494,826	\$433,766	\$531,555	\$517,078	\$655,414	\$664,268	\$7,437,175
Small General	\$37,941	\$44,391	\$53,377	\$55,120	\$52,463	\$49,601	\$40,826	\$36,820	\$40,214	\$35,137	\$38,247	\$45,706	\$529,842
General	\$204,399	\$253,682	\$313,653	\$328,881	\$347,191	\$323,446	\$268,153	\$247,757	\$273,211	\$222,447	\$217,896	\$276,917	\$3,277,634
Large General	\$27,947	\$34,559	\$50,775	\$57,453	\$61,533	\$62,242	\$50,447	\$48,460	\$47,744	\$33,399	\$29,963	\$44,469	\$548,991
Small Industrial	\$22,118	\$26,846	\$36,965	\$43,153	\$49,137	\$41,508	\$31,174	\$29,086	\$29,719	\$25,080	\$25,935	\$32,482	\$393,204
Medium Industrial	\$32,691	\$42,282	\$60,625	\$73,058	\$78,794	\$66,781	\$52,066	\$52,271	\$54,461	\$43,187	\$36,806	\$52,446	\$645,467
Large Industrial	\$50,853	\$62,840	\$98,178	\$120,929	\$123,536	\$105,892	\$96,839	\$91,819	\$96,131	\$70,132	\$54,637	\$85,271	\$1,057,056

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 4 Page 7 of 15

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
ELIADC	\$0	\$26,872	\$42,511	\$57,916	\$59,876	\$79,062	\$60,023	\$59,515	\$60,445	\$28,117	\$7,364	\$36,924	\$518,624
Municipal	\$14,791	\$16,575	\$18,198	\$12,557	\$12,009	\$13,235	\$10,560	\$10,999	\$13,713	\$13,664	\$14,881	\$15,364	\$166,546
Unmetered	\$6,470	\$7,765	\$11,858	\$14,088	\$14,071	\$11,983	\$9,571	\$10,667	\$9,986	\$6,387	\$6,651	\$9,875	\$121,372
BUTU	\$1,940	\$1,334	\$3,945	\$5,183	\$6,062	\$6,069	\$6,454	\$5,280	\$3,460	\$1,855	\$2,422	\$3,696	\$47,702
Total	\$1,017,995	\$1,215,906	\$1,526,331	\$1,530,509	\$1,439,772	\$1,348,966	\$1,120,939	\$1,026,439	\$1,160,639	\$998,481	\$1,090,217	\$1,267,417	\$14,743,612
Wind NRIS	\$8,594,537.21	\$8,967,647.91	\$10,540,858.41	\$9,269,641.67	\$8,088,726.80	\$6,696,037.64	\$6,004,430.66	\$5,619,811.56	\$6,999,473.61	\$6,597,180.27	\$9,809,156.91	\$10,006,629.88	\$97,194,133
Energy													
Domestic	\$5,224,655	\$5,153,555	\$5,775,121	\$4,616,154	\$3,568,035	\$2,924,420	\$2,650,590	\$2,374,894	\$3,205,649	\$3,416,444	\$5,897,048	\$5,244,587	\$50,051,151
Small General	\$320,324	\$327,399	\$368,619	\$333,836	\$294,738	\$246,211	\$218,687	\$201,589	\$242,517	\$232,155	\$344,128	\$360,866	\$3,491,069
General	\$1,725,665	\$1,870,977	\$2,166,092	\$1,991,889	\$1,950,539	\$1,605,532	\$1,436,391	\$1,356,483	\$1,647,655	\$1,469,752	\$1,960,508	\$2,186,345	\$21,367,830
Large General	\$235,950	\$254,880	\$350,655	\$347,967	\$345,695	\$308,960	\$270,223	\$265,320	\$287,929	\$220,674	\$269,592	\$351,093	\$3,508,938
Small Industrial	\$186,732	\$197,994	\$255,278	\$261,361	\$276,057	\$206,040	\$166,988	\$159,247	\$179,228	\$165,709	\$233,353	\$256,456	\$2,544,444
Medium Industrial	\$276,001	\$311,844	\$418,678	\$442,480	\$442,669	\$331,488	\$278,896	\$286,186	\$328,439	\$285,344	\$331,156	\$414,074	\$4,147,253
Large Industrial	\$429,328	\$463,459	\$678,020	\$732,413	\$694,030	\$525,631	\$518,730	\$502,715	\$579,739	\$463,375	\$491,590	\$673,242	\$6,752,271
ELIADC	\$0	\$198,187	\$293,582	\$350,771	\$336,386	\$392,451	\$321,517	\$325,848	\$364,526	\$185,776	\$66,258	\$291,522	\$3,126,824
Municipal	\$124,878	\$122,244	\$125,675	\$76,051	\$67,468	\$65,696	\$56,567	\$60,220	\$82,702	\$90,279	\$133,894	\$121,300	\$1,126,974
Unmetered	\$54,624	\$57,268	\$81,894	\$85,328	\$79,052	\$59,482	\$51,269	\$58,404	\$60,222	\$55,412	\$59,838	\$77,964	\$780,757
BUTU	\$16,383	\$9,840	\$27,244	\$31,391	\$34,057	\$30,128	\$34,573	\$28,907	\$20,868	\$12,260	\$21,793	\$29,180	\$296,622
Total	\$8,594,537	\$8,967,648	\$10,540,858	\$9,269,642	\$8,088,727	\$6,696,038	\$6,004,431	\$5,619,812	\$6,999,474	\$6,597,180	\$9,809,157	\$10,006,630	\$97,194,133
Wind ERIS	\$1,387,154.88	\$1,732,021.53	\$1,927,965.94	\$1,340,249.65	\$1,515,167.15	\$1,346,980.62	\$1,165,125.90	\$1,018,493.57	\$1,196,413.78	\$1,147,040.04	\$1,973,054.88	\$2,013,559.76	\$17,763,228
Energy													
Domestic	\$843,257	\$995,363	\$1,056,293	\$667,426	\$668,359	\$588,279	\$514,332	\$430,408	\$547,939	\$594,011	\$1,186,157	\$1,055,329	\$9,147,153
Small General	\$51,700	\$63,234	\$67,422	\$48,268	\$55,210	\$49,528	\$42,435	\$36,535	\$41,453	\$40,364	\$69,219	\$72,614	\$637,982
General	\$278,522	\$361,363	\$396,187	\$287,997	\$365,372	\$322,970	\$278,724	\$245,839	\$281,632	\$255,543	\$394,345	\$439,942	\$3,908,435
Large General	\$38,082	\$49,228	\$64,136	\$50,311	\$64,755	\$62,151	\$52,435	\$48,085	\$49,215	\$38,368	\$54,227	\$70,648	\$641,641
Small Industrial	\$30,138	\$38,241	\$46,691	\$37,789	\$51,711	\$41,447	\$32,403	\$28,861	\$30,635	\$28,812	\$46,938	\$51,605	\$465,270
Medium Industrial	\$44,546	\$60,230	\$76,578	\$63,976	\$82,920	\$66,682	\$54,118	\$51,866	\$56,140	\$49,612	\$66,610	\$83,321	\$756,600
Large Industrial	\$69,293	\$89,513	\$124,013	\$105,896	\$130,005	\$105,736	\$100,657	\$91,108	\$99,094	\$80,566	\$98,881	\$135,471	\$1,230,233
ELIADC	\$0	\$38,278	\$53,697	\$50,716	\$63,011	\$78,946	\$62,389	\$59,054	\$62,308	\$32,301	\$13,327	\$58,661	\$572,688
Municipal	\$20,155	\$23,610	\$22,986	\$10,996	\$12,638	\$13,216	\$10,976	\$10,914	\$14,136	\$15,697	\$26,932	\$24,408	\$206,665
Unmetered	\$8,816	\$11,061	\$14,979	\$12,337	\$14,808	\$11,965	\$9,948	\$10,585	\$10,294	\$9,634	\$12,036	\$15,688	\$142,152
BUTU	\$2,644	\$1,901	\$4,983	\$4,539	\$6,380	\$6,060	\$6,709	\$5,239	\$3,567	\$2,132	\$4,383	\$5,872	\$54,408
Total	\$1,387,155	\$1,732,022	\$1,927,966	\$1,340,250	\$1,515,167	\$1,346,981	\$1,165,126	\$1,018,494	\$1,196,414	\$1,147,040	\$1,973,055	\$2,013,560	\$17,763,228

REDACTED ELID Tariff Synapse IR-30 Attachment 4 Page 8 of 15

[illegible]

BUTU Capacity Credit Calc.

	Installed Capacity	Capacity Credit	Approved Contract Demands (kW)	FAM-related Demand Charge	Gross Demand Payment	Net Demand payment bfr Credits	Capacity Credit
Ellershouse	23,500	20.54%	7,549	\$8.159			
Imports		0%		\$8.159			
Total							-\$393,814

Biomass Calculations

(\$ in millions)

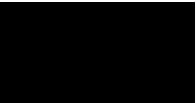
Capital

Fuel

Operating

Total

2027



54.6 100.0%

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

Annual Peak of ATL 2,288,527
Annual Energy Requirement of ATL 10,656,168,727

System Coincident Load Factor 53.15%

Rate Base	Average	2026	2027
Steam Plant	\$ 458,622	\$ 419,903	\$ 497,342
Steam Plant - CWIP	\$ 4,174	\$ 4,374	\$ 3,974
Steam Environmental & Fuel Conversion	\$ 343,930	\$ 352,418	\$ 335,442
Steam Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
Hydro Plant	\$ 703,062	\$ 685,374	\$ 720,751
Hydro Plant - CWIP	\$ 38,477	\$ 33,823	\$ 43,131
Hydro Environmental & Fuel Conversion	\$ 10,863	\$ 10,884	\$ 10,842
Hydro Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
Wind Plant	\$ 153,668	\$ 158,510	\$ 148,826
Wind Plant - CWIP	\$ 196	\$ 196	\$ 196
Gas Turbine Plant	\$ 77,087	\$ 76,069	\$ 78,105
Gas Turbine Plant - CWIP	\$ 2,431	\$ 692	\$ 4,171
Gas Environmental & Fuel Conversion	\$ -	\$ -	\$ -
Gas Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
LM6000 Plant	\$ 96,186	\$ 92,802	\$ 99,569
LM6000 Plant - CWIP	\$ 186	\$ 60	\$ 312
LM6000 Environmental & Fuel Conversion	\$ -	\$ -	\$ -
LM6000 Environmental & Fuel Conversion - CWIP	\$ -	\$ -	\$ -
ECEI Batteries Plant	\$ 166,178	\$ 171,846	\$ 160,511
ECEI Batteries CWIP	\$ (0)	\$ (0)	\$ (0)
Generation-related Trans Assets Plant	\$ 60,402	\$ 58,575	\$ 62,230
Generation-related Trans Assets CWIP	\$ -	\$ -	\$ -
Total Generation	\$ 1,888,883	\$ 2,065,526	\$ 2,165,402
DISTRIBUTION	\$ 34,037	\$ 37,483	\$ 30,590
TRANSMISSION	\$ 2,509	\$ 2,708	\$ 2,311
DISTRIBUTION/ TRANSMISSION COMMUNICATION	\$ 39,282	\$ 37,252	\$ 41,312
DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	\$ 59,565	\$ 54,831	\$ 64,298
RETAIL	\$ 36,737	\$ 39,858	\$ 33,616
NON-FUNCTIONALIZED	\$ 297,058	\$ 297,891	\$ 296,226
General Property Plant	\$ 469,187	\$ 470,022	\$ 468,353
General Property Plant - CWIP	\$ 29,234	\$ 19,601	\$ 38,868
Total General Plant	\$ 498,422	\$ 489,623	\$ 507,221

Total System Plant in Service \$ 4,802,854
Direct Plant in Service (Solar) \$ 1,224

Generation Rate Base	Initial Classification				Further Classification				Fully Classified			
	Total Company	Demand	Energy	Customer	Demand	Energy	Customer		Demand	Energy	Customer	
Steam Plant	\$ 806,726	\$ 806,726	\$ -	\$ -	\$ (428,812)	\$ 428,812	\$ -	\$ 377,914	\$ 428,812	\$ -	\$ -	
Hydro Plant	\$ 752,403	\$ 752,403	\$ -	\$ -	\$ (399,937)	\$ 399,937	\$ -	\$ 352,466	\$ 399,937	\$ -	\$ -	
Wind Plant	\$ 153,864	\$ 153,864	\$ -	\$ -	\$ (81,786)	\$ 81,786	\$ -	\$ 72,078	\$ 81,786	\$ -	\$ -	
LM6000 Plant	\$ 96,372	\$ 96,372	\$ -	\$ -	\$ (51,226)	\$ 51,226	\$ -	\$ 45,146	\$ 51,226	\$ -	\$ -	
Gas Turbine Plant - Other	\$ 79,518	\$ 79,518	\$ -	\$ -	\$ (42,268)	\$ 42,268	\$ -	\$ 37,251	\$ 42,268	\$ -	\$ -	
Generation Batteries	\$ 166,178	\$ 166,178	\$ -	\$ -	\$ (88,332)	\$ 88,332	\$ -	\$ 77,847	\$ 88,332	\$ -	\$ -	
Radial to Generation Transmission	\$ 60,402	\$ 60,402	\$ -	\$ -	\$ (32,107)	\$ 32,107	\$ -	\$ 28,296	\$ 32,107	\$ -	\$ -	
Total Generation Plant	\$ 2,115,464	\$ 2,115,464	\$ -	\$ -	\$ (1,124,467)	\$ 1,124,467	\$ -	\$ 990,997	\$ 1,124,467	\$ -	\$ -	
General Property Plant -generation-related	\$ 143,755	\$ 143,755	\$ -	\$ -	\$ (76,413)	\$ 76,413	\$ -	\$ 67,343	\$ 76,413	\$ -	\$ -	
Total Generation Plant in Service	\$ 2,259,219	\$ 2,259,219	\$ -	\$ -	\$ (1,200,879)	\$ 1,200,879	\$ -	\$ 1,058,340	\$ 1,200,879	\$ -	\$ -	

Rate Base Factors Applicable to Base Cost of Fuel Classification

46.845% 53.155%

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 4 Page 12 of 15

Data Inputs													
Category	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Annual
Plant Fuel Costs	\$57,665,346	\$47,414,297	\$37,738,955	\$19,947,552	\$17,809,534	\$19,048,134	\$26,258,615	\$29,457,627	\$17,973,072	\$21,352,621	\$29,524,181	\$41,904,360	\$366,094,293
Maritime Link													
ML - NS Block	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$203,880,357
ML - Supp Block													
ML - Surplus													
Total	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$16,990,030	\$203,880,357
Non-Wind Purchases													
Purchased Power Regular bfr Biomass	\$1,912,288	\$2,286,050	\$2,869,763	\$2,877,723	\$2,707,206	\$2,536,520	\$2,107,445	\$1,929,300	\$2,181,948	\$1,876,929	\$2,048,752	\$2,382,554	\$27,716,478
Purchased Power - Biomass	<u>\$2,017,708</u>	<u>\$1,566,665</u>	<u>\$1,635,557</u>	<u>\$71,916</u>	<u>\$1,488,347</u>	<u>\$1,501,997</u>	<u>\$2,015,967</u>	<u>\$2,112,601</u>	<u>\$1,631,723</u>	<u>\$85,309</u>	<u>\$1,675,174</u>	<u>\$1,773,613</u>	<u>\$17,576,577</u>
Non-Wind Purchases	\$3,929,996	\$3,852,715	\$4,505,320	\$2,949,639	\$4,195,553	\$4,038,517	\$4,123,412	\$4,041,901	\$3,813,671	\$1,962,238	\$3,723,926	\$4,156,167	\$45,293,055
Wind Purchases													
Purchased Power Wind - NRIS	\$10,554,584	\$11,025,307	\$12,646,368	\$11,336,003	\$9,731,713	\$8,062,396	\$7,371,600	\$7,047,619	\$8,572,620	\$8,632,744	\$11,831,470	\$12,041,520	\$118,853,943
Purchased Power Wind - ERIS	<u>\$2,609,660</u>	<u>\$3,258,459</u>	<u>\$3,627,090</u>	<u>\$2,521,417</u>	<u>\$2,850,490</u>	<u>\$2,534,080</u>	<u>\$2,191,956</u>	<u>\$1,916,096</u>	<u>\$2,250,818</u>	<u>\$2,157,931</u>	<u>\$3,711,916</u>	<u>\$3,788,118</u>	<u>\$33,418,031</u>
Purchased Power Wind	\$ 13,164,243.69	\$ 14,283,765.76	\$ 16,273,457.62	\$ 13,857,420.27	\$ 12,582,203.02	\$ 10,596,475.95	\$ 9,563,555.70	\$ 8,963,714.67	\$ 10,823,438.19	\$ 10,790,675.36	\$ 15,543,386.36	\$ 15,829,637.73	<u>\$152,271,974</u>
COMFIT													
Wind Generation (NRIS)	\$5,614,353	\$5,845,565	\$7,184,191	\$6,103,011	\$5,485,641	\$4,534,886	\$3,924,560	\$3,524,955	\$4,595,517	\$3,778,557	\$6,622,536	\$6,783,993	\$63,997,765
Wind Generation (ERIS)													
Biomass/ Biogas	\$ 275,302.28	\$272,644	\$342,881	\$266,456	\$284,110	\$307,286	\$289,319	\$290,681	\$269,472	\$260,632	\$316,932	\$273,585	\$3,449,301
Other	<u>\$ 2,869.65</u>	<u>\$1,439</u>	<u>\$1,729</u>	<u>\$1,630</u>	<u>\$1,443</u>	<u>\$1,296</u>	<u>\$1,381</u>	<u>\$1,744</u>	<u>\$1,568</u>	<u>\$1,518</u>	<u>\$2,278</u>	<u>\$1,843</u>	<u>\$20,739</u>
Total Comfit	\$ 5,892,525	\$ 6,119,648	\$ 7,528,801	\$ 6,371,096	\$ 5,771,194	\$ 4,843,468	\$ 4,215,260	\$ 3,817,380	\$ 4,866,557	\$ 4,040,707	\$ 6,941,746	\$ 7,059,421	\$67,467,805
Imports	\$ 4,745,528.60	\$ 6,120,981.79	\$ 4,325,089.22	\$ 9,790,099.71	\$ 6,316,986.14	\$ 7,064,376.62	\$ 9,857,844.46	\$ 8,238,549.38	\$ 7,755,358.96	\$ 10,275,340.99	\$ 7,707,758.44	\$ 7,774,583.31	\$89,972,498
Export Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
OM&G (Solid Fuel Handling) recovered in fuels													\$0
Foreign Exchange (Fuel-related)													\$0
Total FAM related costs	\$ 101,160,449	\$ 93,640,714	\$ 86,574,338	\$ 69,488,210	\$ 63,512,699	\$ 62,409,266	\$ 70,675,327	\$ 71,219,695	\$ 61,979,131	\$ 65,024,519	\$ 79,826,234	\$ 92,841,730	\$ 918,352,313
Total FAM related costs with OATT customers	\$ 102,387,669	\$ 94,781,437	\$ 87,361,653	\$ 69,905,837	\$ 63,665,500	\$ 62,581,001	\$ 71,008,717	\$ 71,509,202	\$ 62,222,127	\$ 65,411,612	\$ 80,431,027	\$ 93,714,199	\$ 924,979,982
Purchased Biomass Generation	16,091,017	12,468,320	13,004,765	352,527	11,818,708	11,899,369	16,036,280	16,865,484	13,090,652	418,181	13,303,650	14,132,701	139,481,654
BLT Fuel Costs bfr BUTU													
GRLF													\$1,173,642
1P - RTP													\$1,024,286
PHP	\$3,979,629	\$3,736,003	\$4,015,761	\$3,736,955	\$3,359,461	\$2,879,821	\$2,514,570	\$2,399,998	\$2,907,972	\$3,424,494	\$3,880,102	\$3,979,638	\$40,814,403
Shore Power													\$65,686,745
EBS													\$114,608
Export													\$11,242,707
Total	<u>\$4,872,867</u>	<u>\$4,525,474</u>	<u>\$4,474,415</u>	<u>\$4,646,192</u>	<u>\$4,401,021</u>	<u>\$4,174,893</u>	<u>\$4,042,371</u>	<u>\$4,377,111</u>	<u>\$4,461,152</u>	<u>\$4,537,700</u>	<u>\$4,796,904</u>	<u>\$5,059,546</u>	<u>\$54,369,645</u>
NRIS	\$10,554,584	\$11,025,307	\$12,646,368	\$11,336,003	\$9,731,713	\$8,062,396	\$7,371,600	\$7,047,619	\$8,572,620	\$8,632,744	\$11,831,470	\$12,041,520	\$118,853,943
ERIS	\$2,609,660	\$3,258,459	\$3,627,090	\$2,521,417	\$2,850,490	\$2,534,080	\$2,191,956	\$1,916,096	\$2,250,818	\$2,157,931	\$3,711,916	\$3,788,118	\$33,418,031
Total	\$13,164,244	\$14,283,766	\$16,273,458	\$13,857,420	\$12,582,203	\$10,596,476	\$9,563,556	\$8,963,715	\$10,823,438	\$10,790,675	\$15,543,386	\$15,829,638	\$152,271,974

Usage Data

kWh Requirements

ATL Classes													
Domestic Total	703,364,192	658,966,637	621,859,856	477,310,981	386,030,904	312,074,064	340,348,944	341,337,631	294,471,755	350,550,933	465,593,287	649,442,487	5,601,351,669
Small General	43,474,868	40,401,246	39,506,010	30,466,221	27,917,411	25,778,958	28,654,396	28,162,017	24,995,770	26,520,209	31,638,087	37,898,840	385,414,032
General	239,041,633	217,651,798	225,763,643	179,026,472	166,573,907	170,601,654	186,854,579	184,975,557	168,195,353	180,177,917	200,297,987	215,911,001	2,335,071,503
Large General	31,240,447	29,759,497	30,755,445	28,981,505	29,099,129	30,235,793	35,957,274	34,798,787	32,897,964	31,486,231	30,073,533	29,690,186	374,975,792
Small Industrial	26,247,876	23,551,766	23,891,198	21,098,646	21,856,626	24,145,035	23,979,255	21,504,341	19,745,607	19,599,367	22,582,840	25,699,179	273,901,737
Medium Industrial	38,224,517	34,810,937	37,629,007	34,603,519	37,002,859	38,717,523	38,579,100	35,915,695	35,485,255	35,916,108	38,886,660	36,470,208	442,241,388
Large Industrial- FIRM	24,806,200	22,381,224	21,393,458	16,895,757	13,223,566	12,552,222	14,313,874	13,657,679	14,436,723	15,389,261	19,563,430	21,108,372	209,721,768
Large Industrial- INT	35,177,611	31,768,361	34,530,388	39,142,252	48,025,243	48,150,317	46,859,934	53,143,300	47,896,694	48,007,628	43,585,362	33,030,513	509,317,603
Large Industrial	59,983,811	54,149,586	55,923,847	56,038,010	61,248,809	60,702,539	61,173,808	66,800,979	62,333,417	63,396,889	63,148,792	54,138,885	719,039,371
PHP	4,460,705	-	23,914,417	24,264,437	29,333,583	29,421,577	45,674,101	41,404,350	40,403,072	39,862,407	25,317,601	7,297,002	311,353,251
Municipal	17,913,015	15,750,383	14,750,720	10,386,959	6,359,874	5,901,015	7,645,845	7,284,541	7,466,849	9,043,776	12,303,250	14,745,745	129,551,972
Unmetered	7,156,209	6,889,510	6,910,350	6,768,476	7,135,640	6,914,229	6,922,567	6,602,334	7,241,762	6,585,485	7,551,522	6,589,927	83,268,011

BTL

BUTU													
GRLF													
1P - RTP													
PHP	50,528,046	48,376,223	51,004,592	47,390,418	42,584,122	36,502,315	31,860,703	30,372,816	36,854,150	43,415,125	49,265,147	50,469,932	518,623,591
Shore Power													
EBS													
In-Province Total	1,234,401,922	1,141,957,896	1,138,665,916	929,511,465	830,929,069	760,275,228	830,043,987	828,098,063	753,863,279	823,245,563	959,703,243	1,143,746,540	11,374,442,170

kWh Sales

ATL Classes													
Domestic Total	647,252,015	606,636,812	571,951,663	441,222,760	357,512,052	289,155,165	316,020,939	318,115,915	273,118,476	324,643,480	428,795,442	599,861,090	5,174,285,808
Small General	40,025,956	37,210,835	36,353,106	28,175,677	25,866,548	23,896,385	26,617,737	26,256,951	23,193,436	24,571,253	29,151,573	35,021,694	356,341,152
General	220,719,571	201,045,788	208,354,951	166,023,936	154,753,521	158,567,212	174,026,660	172,890,991	156,480,835	167,387,332	185,088,925	200,076,177	2,165,415,899
Large General	29,652,502	28,253,964	29,182,459	27,587,664	27,732,589	28,824,506	34,325,004	33,297,344	31,382,347	30,007,016	28,559,573	28,247,921	357,052,888
Small Industrial	24,278,483	21,792,788	22,087,798	19,598,744	20,338,567	22,477,989	22,368,066	20,129,451	18,399,595	18,237,571	20,904,288	23,854,324	254,467,664
Medium Industrial	35,686,431	32,510,237	35,115,226	32,427,604	34,730,033	36,353,618	36,287,359	33,886,362	33,346,398	33,709,192	36,328,987	34,154,242	414,535,689
Large Industrial- FIRM	23,908,210	21,574,899	20,614,133	16,317,524	12,781,818	12,135,486	13,851,876	13,238,978	13,963,728	14,874,963	18,862,130	20,378,606	202,502,351
Large Industrial- INT	33,904,172	30,623,847	33,272,509	37,802,665	46,420,904	46,551,718	45,347,471	51,514,094	46,327,442	46,403,247	42,022,935	31,888,570	492,079,576
Large Industrial	57,812,382	52,198,746	53,886,642	54,120,189	59,202,722	58,687,204	59,199,347	64,753,072	60,291,170	61,278,210	60,885,065	52,267,177	694,581,928
PHP	4,350,384	-	23,319,217	23,698,010	28,666,097	28,756,648	44,670,450	40,541,133	39,502,420	38,955,260	24,698,470	7,124,729	304,282,817
Municipal	17,322,263	15,231,887	14,257,764	10,060,221	6,172,746	5,728,472	7,423,574	7,085,302	7,246,503	8,775,631	11,906,769	14,291,220	125,502,351
Unmetered	6,585,947	6,343,012	6,356,370	6,257,304	6,609,072	6,407,015	6,428,302	6,153,676	6,717,225	6,099,332	6,955,360	6,087,386	77,000,000
ATL Classes	1,083,685,933	1,001,224,068	1,000,865,195	809,172,110	721,583,947	658,854,214	727,367,437	723,110,196	649,678,406	713,664,278	833,274,452	1,000,985,959	9,923,466,195

BTL Classes

BUTU													
GRLF													
1P - RTP													
PHP	49,265,616	47,174,400	49,717,583	46,266,790	41,596,303	35,659,352	31,140,750	29,721,267	36,011,180	42,404,740	48,040,730	49,265,671	506,264,383
Shore Power													
EBS													

Export kWh Sales

Export kWh Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
-------------------	---	---	---	---	---	---	---	---	---	---	---	---	---

Export kWh Req.

In Province Losses	89,039,553	82,233,842	81,516,562	61,244,106	52,367,636	46,969,148	49,696,938	47,007,936	45,004,073	50,918,565	65,695,981	78,507,958	750,202,298
--------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	-------------

NSR	1,234,401,922	1,141,957,896	1,138,665,916	929,511,465	830,929,069	760,275,228	830,043,987	828,098,063	753,863,279	823,245,563	959,703,243	1,143,746,540	11,374,442,170
-----	---------------	---------------	---------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	---------------	----------------

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

REDACTED ELID Tariff Synapse IR-30 Attachment 4 Page 14 of 15

Winter kW Peaks	January	February	March	April	May	June	July	August	September	October	November	December	3CP	Annual Peak
ATL Classes														
Domestic Total	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189	1,495,207
Small General	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332	80,028
General	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,401	431,772
Large General	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936	46,933
Small Industrial	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244	42,168
Medium Industrial	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442	57,598
Large Industrial	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,492	81,796
PHP	8,345	8,323	8,266	8,233	8,213	8,182	8,206	8,211	8,209	8,226	8,287	8,350	25,018	8,345
Municipal	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701	31,866
Unmetered	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357	12,814
BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647	7,549
Total	2,296,076	2,226,611	1,876,126	1,563,189	1,303,849	1,175,944	1,242,447	1,256,728	1,187,078	1,349,395	1,736,166	2,080,073	6,602,760	2,296,076
Total bfr BUTU														
BTL Classes														
GRLF														
1P - RTP														
ELIADC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shore Power														
EBS														
Total	68,697	78,835	77,204	60,627	53,036	66,581	56,252	57,015	57,570	63,740	64,166	70,486	218,018	68,697
NSR Peak:	2,364,772	2,305,447	1,953,330	1,623,815	1,356,885	1,242,524	1,298,699	1,313,742	1,244,647	1,413,136	1,800,332	2,150,559	6,820,778	2,364,772
Marginal Cost	\$97.01	\$103.96	\$77.95	\$61.66	\$43.83	\$53.06	\$71.04	\$66.43	\$52.26	\$65.51	\$70.86	\$84.85	\$70.55	
Incremental Cost	\$1,227,220	\$1,140,723	\$787,315	\$417,627	\$152,801	\$171,735	\$333,389	\$289,507	\$242,996	\$387,093	\$604,793	\$872,469	\$6,627,669	
OATT LOAD														
Energy Requirement	12,650,834	10,972,924	10,099,740	6,773,483	3,486,028	3,236,378	4,692,951	4,357,960	4,650,067	5,909,317	8,534,484	10,282,055	85,646,221	

REDACTED ELID Tariff Synapse IR-30 Attachment 4 Page 15 of 15

[illegible]