

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

PARTIALLY CONFIDENTIAL (Attachment Only)

Undertaking U-1:

To provide, using appropriate assumptions, the rate that would apply to Port Hawkesbury Paper, if Port Hawkesbury Paper applied to go on the large industrial interruptible rate, with interruptible credit, and the impact that would have on other large industrial interruptible customers.

Response U-1:

NS Power has recalculated the Large Industrial (LI) Tariff rates for 2026 and 2027, as approved in the 2026-2027 General Rate Application (GRA) in M12451, with the inclusion of PHP in the LI class.

Similar costing and pricing challenges exist regarding PHP in both the LI and the ELID tariffs. Items to bear in mind when considering this analysis, include the following:

- The Company has developed the demand determinant based on average of PHP load across the year, allowing for maintenance. This does not reflect the actual anticipated Operating Modes applicable to PHP or PHP's historic load at times of system peak.
- Since the customer has historically operated on a below-the-line incremental cost-based tariff, certain demand assumptions are required for the customer demand levels at the time of system peaks;
- How PHP would operate in response to pricing signals provided solely by the rate structure of the LI Tariff is uncertain;
- The effect of the demand ratchet applicable to PHP is unknown and has not been incorporated within the LI class pricing presented in this analysis;
- The analysis reflects the rate smoothing and revenue-cost ratio methodology applied for 2026 and 2027 rates. Whether these factors would be applicable for future rate-setting remains to be determined; and

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- 1 • The fuel savings created by Dispatchable Rider (DR) service are not reflected in the ELID
2 Tariff pricing and revenue comparators provided in this analysis.

3
4 For the purpose of these calculations, and consistent with the Company’s response to Synapse IR-
5 6, NS Power assumed that under the two-part tariff rate structure of the Large Industrial
6 Interruptible Rider (LIIR), made up of energy and demand charges, PHP would be incented to
7 maintain a flat load profile, resulting in a Customer Baseline (CBL) of 128 MW at the generator
8 and 122.7 MW¹ at the customer’s meter. The interruptible system peak of PHP, employed to
9 develop the interruptible credit calculations in the Cost of Service Study (COSS), was set at 119.7
10 MW (128 MW less 8.3 MW of firm load at the generator). Please refer to Attachment 9, row 14
11 of the “Adjustments” tab, for details around PHP usage assumptions applied under the LIIR.

12
13 Overall, as indicated on the “LIR ELID Revenue Summary” tab of Attachment 1, annual revenue
14 attributed to PHP under the LIIR would increase by \$3.0 million (3.6 percent) in 2026 and decrease
15 by \$5.8 million (14.7 percent) in 2027, respectively, compared to that under the ELID Tariff. These
16 variances are driven by change in PHP’s assumed billing and costing demands under the LI, as
17 illustrated in Attachment 1, but rather calculated jointly for all interruptible LI customers including
18 PHP using the Board-approved process. In addition, the provision for compensation to PHP for
19 Priority Interruptibility (PI) service has been removed.

20
21 **Table 1 – Effect on Prices Applicable to PHP in 2027**

		ELID	LIIR (with PHP)	Variance	% Var
Demand Charge					
Demand Charge (Ratcheted)	\$/kVA	14.235	11.329	(2.906)	-20%
Interruptible Credit	\$/kVA	<u>(8.434)</u>	<u>(10.777)</u>	<u>(2.343)</u>	<u>28%</u>

¹ The figure of 122.7 MW is similar to the CBL suggested by Patrick Bowman, IG’s consultant, in this proceeding. Per the above comment this figure is not based on PHP’s operating modes or PHP’s historic load at times of system peak and the demand level applied would effectively assume PHP running above its second highest Operating Mode at the time of each Coincident Peak.

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		ELID	LIIR (with PHP)	Variance	% Var
Subtotal	\$/kVA	5.801	0.552	(5.249)	-90%
Energy Charge (Firm)					
Base cost of fuel	¢/kWh	8.762	8.216	(0.546)	-6%
Non-fuel	¢/kWh	<u>2.374</u>	<u>2.519</u>	<u>0.145</u>	<u>6%</u>
Subtotal	¢/kWh	11.136	10.735	(0.401)	-4%
Energy Charge (Interruptible)					
Base cost of fuel	¢/kWh	8.762	8.054	(0.708)	-8%
Non-fuel	¢/kWh	<u>2.374</u>	<u>2.519</u>	<u>0.145</u>	<u>6%</u>
Subtotal	¢/kWh	11.136	10.573	(0.563)	-5%

Please be aware that demand charges under the ELID Tariff were calculated under an assumption that they would apply to customer's demand of 65 MW, coincident with annual system peak, scaled up for low power factor by an adjustment factor of 1.06, in each month whereas demand charges under the LI Tariff are designed to apply to ratcheted non-coincident kVA billing demands. Further, the interruptible credit under the ELID Tariff reflects 10% premium PI service whereas the interruptible credit applicable to the LI Tariff does not have a PI service premium.

Table 2 – Effect on Prices Applicable to LI Tariff Customers in 2027

		LIIR (without PHP)	LIIR (with PHP)	Variance	% Var
Demand Charge					
Demand Charge (Ratcheted)	\$/kVA	10.006	11.329	1.323	13%
Interruptible Credit	\$/kVA	<u>(7.667)</u>	<u>(10.777)</u>	<u>(3.110)</u>	<u>41%</u>
Subtotal	\$/kVA	2.339	0.552	(1.787)	-76%
Energy Charge (Firm)					
Base cost of fuel	¢/kWh	7.484	8.216	0.732	10%
Non-fuel	¢/kWh	<u>2.225</u>	<u>2.519</u>	<u>0.294</u>	<u>13%</u>

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		LIIR (without PHP)	LIIR (with PHP)	Variance	% Var
Subtotal	¢/kWh	9.709	10.735	1.026	11%
Energy Charge (Interruptible)					
Base cost of fuel	¢/kWh	7.463	8.054	0.591	8%
Non-fuel	¢/kWh	<u>2.225</u>	<u>2.519</u>	<u>0.294</u>	<u>13%</u>
Subtotal	¢/kWh	9.688	10.573	0.885	9%

The annual revenue from the remaining LIIR customers would change very little in 2026; however, in 2027 it would increase by \$4.1 million (5.6 percent). NS Power has not analyzed the effect of these rate changes on individual LIIR customer bills but given that demand and energy charges have changed in different proportions, it is expected individual customer effects will vary more significantly from the current LIIR customer group average.

There would also be minor changes in costs allocated to other rate classes as a result of changes in PHP's load profile, and therefore that of the entire system, in the hypothetical scenario in which PHP takes service under the LIIR. Please refer to Attachment 11 for details.

The significant changes in estimated costs and revenues of PHP and other LIR customers in 2027 are primarily driven by the inclusion of PHP's relatively low load factor load, caused by the reduction in PHP's purchased energy from NS Power due to the Goose Harbour Lake Wind Farm coming into effect, within the LI class. This has the effect of spreading the higher cost of serving PHP on a blended kilowatt hour basis across all customers within the LI class.

Of course, if different assumptions were applied the results will change. For example, if applying a lower demand figure in accordance with PHP coincident demands experienced in recent years it is expected that the cost to serve LI, inclusive of PHP, would be lower due to the improved system and class load factors.

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Please refer to the following attachments which are numbered in the same manner as in the 2026-2027 GRA Compliance Filing (M12451) for ease of cross-referencing.

- Attachment 1 – Proof of Revenue (OR-01 Attachment 1)
- Attachment 2 – 2026 COSS (SR-01 Attachment 2)
- Attachment 3 – 2027 COSS (SR-01 Attachment 3)
- Attachment 4 – Interruptible Credit Calculation (SR-01 Attachment 4)
- Attachment 5 – 2026 Base Cost of Fuel (BCF) COSS (SR-01 Attachment 5)
- Attachment 6 – 2027 BCF COSS (SR-01 Attachment 6)
- Attachment 7 – 2026-2027 Revenue-to-Cost Ratios (SR-01 Attachment 7)
- Attachment 8 – 2026-2027 Rates by Components Tables (SR-01 Attachment 8)

In addition, please also refer to Attachment 9 describing the determination of revenue responsibilities by rate classes, Attachment 10 for a spreadsheet showing modifications to PHP costing and billing determinants, and Attachment 11, which shows a comparison of costs by rate classes between the 2026-2027 GRA Compliance Filing and U-1 response.

Please note, in order to complete this analysis, the Company has made the following modifications to its cost of service and rate design calculations.

(a) 2026-2027 COSS and BCF COSS spreadsheets. Please refer to Partially Confidential Attachments 2, 3, and 5, and Attachment 6.

- (i) The annual and monthly PHP kWh energies at customer meter (sales) and generator's gate (Energy Requirements) were transferred directly from the PHP class to the LIR class without modification. Please refer to tab "Input Data Two" and Exhibit 9 series in COSS spreadsheets and tabs "Data Inputs" and "BCF Allocation" in the BCF COSS spreadsheets.

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- 1 (ii) Annual and monthly coincident and non-coincident demands of PHP were modified
2 as follows before being transitioned to the LIIR class. Please refer to the same tabs
3 of the COSS and BCF COSS spreadsheets as indicated above.
4
- 5 (1) The coincident peak at generator of 67,790 kW in 2026 and 67,801 in 2027
6 were increased to 128,000 kW in both test years reflecting an hourly
7 customer baseline (CBL) operating level consistent with an annual energy
8 requirement of 830 GWh with downtime for maintenance.
9
- 10 (2) The annual peak of interruptible load coincident with annual system peak
11 was determined to be 119,657 kW in 2026 and 119,655 kW in 2027
12 representing the difference between the 128,000 kW CBL at generator and
13 firm load at generator (8,000 kW + line losses). Please see calculations in
14 rows 13 through 23 in Attachment 10. These values are inputs into
15 interruptible credit calculations for the LI class inclusive of PHP load.
16 Please refer to rows 15 through 26 of tab “Interruptible Credit Calc” in
17 Attachment 4.
18
- 19 (3) The non-coincident monthly kVA billing demands were determined based
20 on a flat 128,000 kW CBL at generator, adjusted for monthly line losses and
21 annual adjustment factors for low power factors of 1.02 in 2026 and 1.06
22 in 2027. Please refer to calculations in rows 27 through 30 in Attachment
23 10.
24
- 25 (iii) Customer counts, bill counts and weighted class revenues used as inputs to retail
26 cost allocation factors C-1 through C-8 in Exhibit 8a of the COSS in Partially
27 Confidential Attachments 2 and 3, have been modified for transition of PHP’s load
28 to the LI class.
29

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1 (b) 2026-2027 Proof of Revenue calculations in Attachment 1 (corresponding to OR-01
2 Attachment 1 of the 2026-2027 GRA Compliance Filing, M12451).

3
4 (i) The GWh energy sales and non-coincident kVA demands of the transmission-
5 connected firm and interruptible load of the LIR class in the proof of revenue
6 calculations in Attachment 1 were adjusted for the values discussed above.

7
8 (ii) Please refer to tab “LIR ELID Revenue Summary” for changes in the LI and PHP
9 load and revenues between the 2026-2027 GRA Compliance Filing and the
10 response to U-1.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-1 Attachment 1 has been filed electronically.

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

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EXHIBIT 1

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

CUSTOMER CLASS	2023	2026
	PROPOSED	PROPOSED
(1) DOMESTIC	97.63	96.85
(2) SMALL GENERAL	97.14	102.60
(3) GENERAL	105.00	105.00
(4) LARGE GENERAL	104.01	105.00
(5) SMALL INDUSTRIAL	99.66	105.00
(6) MEDIUM INDUSTRIAL	99.27	105.00
(7) LARGE INDUSTRIAL	105.00	105.00
(8) ELI 2P-RTP	N/A	105.00
(9) MUNICIPAL	101.83	105.00
(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, 2026
 (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	\$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.	58,575	\$58,574.6	0	0	0	0
(11)						
(12) TOTAL PROD. PLANT	2,092,990	2,091,705	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	820,016	0	820,016	0	0	0
(17)						
(18) TRANSMISSION PLANT	820,016	0	820,016	0	0	0
(19)						
(20) <u>DISTRIBUTION PLANT</u>						
(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	4,463,196	2,091,705	820,016	1,550,189	0	1,285
(37)						
(38) SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,370,205		820,016	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	9,839	25,125	0	0
(42) TRANSMISSION AND DISTRIBUTION NON-COMMUNICAT	48,211		16,680	31,532	0	0
(43) NON FUNCTIONILIZED GEN. PROPERTY	307,293	144,056	56,475	106,762	0	0
(44)						
(45) GEN. PROPERTY PLANT	477,287	144,056	85,899	204,348	42,983	0
(46)						
(47) TOT. PLT.IN SERVICE	4,940,483	2,235,761	905,915	1,754,537	42,983	1,285
(48)						
(49) <u>Working Capital & Deferred Charges/Credits</u>						
(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	34,225	13,868	26,859	658	0
(55) DEF. CHG. - Financing	22,257	10,075	4,082	7,906	194	0
(56) DEF. CHG. - Tax	25,372	11,485	4,654	9,013	221	0
(57) DEF. CHG. - Pension	156,935	75,433	18,219	63,283	0	0
(58) DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59) DEF. CHG. - Fuel Deferral	(5,403)	(5,403)	0	0	0	0
(60) DEF. CHG. - Other	29,444	13,725	5,268	10,203	250	(2)
(61) DEF. CHG. - FCR	5,746	4,084	1,655	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	623,811	295,008	47,694	117,208	163,903	(2)
(71)						
(72)						
(73) TOTAL AVE. RATE BASE	\$5,564,293	\$2,530,769	\$953,609	\$1,871,745	\$206,886	\$1,283

EXHIBIT 2A
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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.	58,575	58,575	\$0	\$0
(10) TOTAL GENERATION PLANT	2,091,705	2,091,705	0	0
(11)				
(12) GENERAL PROPERTY PLANT	144,056	144,056	0	0
(13) TOTAL PLANT IN SERVICE	2,235,761	2,235,761	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	34,225	34,225	0	0
(20) DEF. CHG. - Financing	10,075	10,075	0	0
(21) DEF. CHG. - Tax	11,485	11,485	0	0
(22) DEF. CHG. - Pension	75,433	35,982	39,451	0
(23) DEF. CHG. - Steam Assets	0	0	0	0
(24) DEF. CHG. - Fuel Deferral	(5,403)	0	(5,403)	0
(25) DEF. CHG. - Other	13,725	13,725	0	0
(26) DEF. CHG. - FCR	4,084	4,084	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 (COF	10,587	10,587	0	0
(33) CONTRACT RECEIVABLE	93,310	0	93,310	0
(34) SUB-TOTAL	295,008	(55,111)	350,119	0
(35)				
(36) TOTAL GENERATION FUNCTION	2,530,769	2,180,650	350,119	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, 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	820,016	820,016	0	0
(2)				
(3) GENERAL PROPERTY PLANT	85,899	85,899	0	0
(4) TOTAL PLANT IN SERVICE	905,915	905,915	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	13,868	13,868	0	0
(11) DEF. CHG. - Financing	4,082	4,082	0	0
(12) DEF. CHG. - Tax	4,654	4,654	0	0
(13) DEF. CHG. - Pension	18,219	18,219	0	0
(14) DEF. CHG. - Other	5,268	5,268	0	0
(15) DEF. CHG. - FCR	1,655	1,655	0	0
(16) DEF. CHG. - ARO Transformers	(52)	(52)	0	0
(17) SUB-TOTAL	47,694	47,694	0	0
(18)				
(19) Transmission - EHV	953,609	953,609	0	0
(20)				
(21) TOTAL TRANSMISSION FUNCTION	\$953,609	\$953,609	\$0	\$0
(22)				
(23) <u>DISTRIBUTION FUNCTION</u>				
(24)				
(25) DISTRIBUTION PLANT:				
(26) LAND	5,052	2,664	0	2,388
(27) EASEMENTS & SURVEY	177,554	93,631	0	83,922
(28) OTHER	17,970	9,476	0	8,493
(29) SUBSTATIONS	183,948	183,948	0	0
(30) POLES & FIXTURES	399,387	114,551	0	284,836
(31) O.H. LINES	173,434	100,577	0	72,857
(32) U.G. LINES	61,773	15,504	0	46,269
(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	924,817	0	625,372
(38)				
(39) GENERAL PROPERTY PLANT	204,348	121,911	0	82,437
(40) TOTAL PLANT IN SERVICE	1,754,537	1,046,728	0	707,809
(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	26,859	16,023	0	10,835
(47) DEF. CHG. - Financing	7,906	4,717	0	3,190
(48) DEF. CHG. - Tax	9,013	5,377	0	3,636
(49) DEF. CHG. - Pension	63,283	13,020	0	50,263
(50) DEF. CHG. - Other	10,203	6,087	0	4,116
(51) DEF. CR. - ARO Substations	(1)	(1)	0	0
(52) DEF. CR. - ARO Transformers	(55)	(55)	0	0
(51) SUB-TOTAL	117,208	45,168	0	72,040
(52)				
(53) TOTAL DISTRIBUTION FUNCTION	1,871,745	1,091,896	0	779,849

EXHIBIT 2A
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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	0	0	0	0
(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	658	0	0	658
(16) DEF. CHG. - Financing	194	0	0	194
(17) DEF. CHG. - Tax	221	0	0	221
(18) DEF. CHG. - Pension	0	0	0	0
(19) DEF. CHG. - Other	250	0	0	250
(20) SUB-TOTAL	163,897	0	0	163,897
(21)				
(22) TOTAL RETAIL FUNCTION	206,880	0	0	206,880
(23)				
(24) TOTAL AVE. RATE BASE	<u>\$5,563,003</u>	<u>\$4,226,155</u>	<u>\$350,119</u>	<u>\$986,729</u>

REDACTED ELID Tariff U-1 Attachment 2 Page 7 of 94

	(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	\$847,049	\$0	\$0	(\$452,191)	\$452,191	\$0	\$394,858	\$452,191	\$0
(4) HYDRO PLANT	699,665	0	0	(373,511)	373,511	0	326,154	373,511	0
(5) WIND PLANT	163,771	0	0	(87,428)	87,428	0	76,343	87,428	0
(6) LM6000 PLANT	93,737	0	0	(50,041)	50,041	0	43,696	50,041	0
(7) GAS TURBINE PLANT - OTHER	68,141	0	0	(36,377)	36,377	0	31,764	36,377	0
(8) GENERATION BATTERIES	160,767	0	0	(85,824)	85,824	0	74,943	85,824	0
(9) RADIAL TO GENERATION TRANS.	58,575	0	0	(31,270)	31,270	0	27,305	31,270	0
(10) TOTAL GENERATION PLANT	2,091,705	0	0	(1,116,642)	1,116,642	0	975,063	1,116,642	0
(11)									
(12) GENERAL PROPERTY PLANT	144,056	0	0	(76,903)	76,903	0	\$7,153	76,903	0
(13) TOTAL PLANT IN SERVICE	2,235,761	0	0	(1,193,545)	1,193,545	0	1,042,216	1,193,545	0
(14)									
(15) Rate Base Factors Applicable to Base Cost of Fuel Classification							46.616%	53.384%	
(16)									
(17) Working Capital & Deferred 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	222,761	0	0	0	0	0	222,761	0
(21) MAT. & SUPPLIES - OTHER	34,225	0	0	(18,271)	18,271	0	15,954	18,271	0
(22) DEF. CHG. - Financing	10,075	0	0	(5,378)	5,378	0	4,696	5,378	0
(23) DEF. CHG. - Tax	11,485	0	0	(6,131)	6,131	0	5,354	6,131	0
(24) DEF. CHG. - Pension	35,982	39,451	0	0	0	0	35,982	39,451	0
(25) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26) DEF. CHG. - Fuel Deferral	0	(5,403)	0	0	0	0	0	(5,403)	0
(27) DEF. CHG. - Other	13,725	0	0	(7,327)	7,327	0	6,398	7,327	0
(28) DEF. CHG. - FCR	4,084	0	0	(2,180)	2,180	0	1,904	2,180	0
(29) DEF. CR. - ARO Steam	(81,338)	0	0	43,422	(43,422)	0	(37,916)	(43,422)	0
(30) DEF. CR. - ARO Hydro	(40,430)	0	0	21,583	(21,583)	0	(18,847)	(21,583)	0
(31) DEF. CR. - ARO Wind	(16,505)	0	0	8,811	(8,811)	0	(7,694)	(8,811)	0
(32) DEF. CR. - ARO LM6000	(1,393)	0	0	744	(744)	0	(650)	(744)	0
(32) DEF. CR. - ARO CT	(6,244)	0	0	0	0	0	(6,244)	0	0
(33) DEF. CR. - Other	(29,365)	0	0	15,676	(15,676)	0	(13,689)	(15,676)	0
(34) DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	(5,652)	5,652	0	4,935	5,652	0
(35) CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36) SUB-TOTAL	(55,111)	350,119	0	45,296	(45,296)	0	(9,815)	304,823	0
(37)									
(38) TOTAL GENERATION FUNCTION	2,180,650	350,119	0	(1,148,249)	1,148,249	0	1,032,401	1,498,369	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					

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	820,016	0	0	0	0	0	820,016	0	0
(2)									
(3) GENERAL PROPERTY PLANT	85,899	0	0	0	0	0	85,899	0	0
(4) TOTAL PLANT IN SERVICE	905,915	0	0	0	0	0	905,915	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	13,868	0	0	0	0	0	13,868	0	0
(11) DEF. CHG. - Financing	4,082	0	0	0	0	0	4,082	0	0
(12) DEF. CHG. - Tax	4,654	0	0	0	0	0	4,654	0	0
(13) DEF. CHG. - Pension	18,219	0	0	0	0	0	18,219	0	0
(14) DEF. CHG. - Other	5,268	0	0	0	0	0	5,268	0	0
(15) DEF. CHG. - FCR	1,655	0	0	0	0	0	1,655	0	0
(16) DEF. CR. - ARO Trans	(52)	0	0	0	0	0	(52)	0	0
(17) SUB-TOTAL	47,694	0	0	0	0	0	47,694	0	0
(18)									
(19) Transmission - EHV	953,609	0	0	0	0	0	953,609	0	0
(20)									
(21) TOTAL TRANSMISSION FUNCTION	\$953,609	\$0	\$0	\$0	\$0	\$0	\$953,609	\$0	\$0

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) <u>DISTRIBUTION FUNCTION</u>									
(2) DISTRIBUTION PLANT:									
(4) LAND	\$2,664	\$0	\$2,388	\$0	\$0	\$0	\$2,664	\$0	\$2,388
(5) EASEMENTS & SURVEY	93,631	0	83,922	0	0	0	93,631	0	83,922
(6) OTHER	9,476	0	8,493	0	0	0	9,476	0	8,493
(7) SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8) POLES & FIXTURES	114,551	0	284,836	0	0	0	114,551	0	284,836
(9) O.H. LINES	100,577	0	72,857	0	0	0	100,577	0	72,857
(10) U.G. LINES	15,504	0	46,269	0	0	0	15,504	0	46,269
(11) LINE TRANSFORMERS	369,256	0	0	0	0	0	369,256	0	0
(12) SERVICES	0	0	56,181	0	0	0	0	0	56,181
(13) METERS	0	0	70,426	0	0	0	0	0	70,426
(14) STREET LIGHTING	35,211	0	0	0	0	0	35,211	0	0
(15) TOTAL DISTRIBUTION PLANT	924,817	0	625,372	0	0	0	924,817	0	625,372
(16)									
(17) <u>GENERAL PROPERTY PLANT</u>	121,911	0	82,437	0	0	0	121,911	0	82,437
(18) TOTAL PLANT IN SERVICE	1,046,728	0	707,809	0	0	0	1,046,728	0	707,809
(19)									
(20) <u>Working Capital & Deferred Charges/Credits:</u>									
(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	16,023	0	10,835	0	0	0	16,023	0	10,835
(25) DEF. CHG. - Financing	4,717	0	3,190	0	0	0	4,717	0	3,190
(26) DEF. CHG. - Tax	5,377	0	3,636	0	0	0	5,377	0	3,636
(27) DEF. CHG. - Pension	13,020	0	50,263	0	0	0	13,020	0	50,263
(28) DEF. CHG. - Other	6,087	0	4,116	0	0	0	6,087	0	4,116
(29) DEF. CR. - ARO Substations	(1)	0	0	0	0	0	(1)	0	0
(30) DEF. CR. - ARO Transformers	(55)	0	0	0	0	0	(55)	0	0
(31) SUB-TOTAL	45,168	0	72,040	0	0	0	45,168	0	72,040
(32)									
(33) <u>(24) TOTAL DISTRIBUTION FUNCTION</u>	\$1,091,896	\$0	\$779,849	\$0	\$0	\$0	\$1,091,896	\$0	\$779,849
(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) <u>GENERAL PROPERTY PLANT</u>	0	0	42,983	0	0	0	0	0	42,983
(43) TOTAL PLANT IN SERVICE	0	0	42,983	0	0	0	0	0	42,983
(44)									
(45) <u>Working Capital & Deferred Charges/Credits:</u>									
(46) CASH - FUEL	0	0	0	0	0	0	0	0	0
(47) CASH - OTHER	0	0	162,574	0	0	0	0	0	162,574
(48) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	658	0	0	0	0	0	658
(50) DEF. CHG. - Financing	0	0	194	0	0	0	0	0	194
(51) DEF. CHG. - Tax	0	0	221	0	0	0	0	0	221
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53) DEF. CHG. - Other	0	0	250	0	0	0	0	0	250
(54) SUB-TOTAL	0	0	163,897	0	0	0	0	0	163,897
(55)									
(56) <u>TOTAL RETAIL FUNCTION</u>	0	0	206,880	0	0	0	0	0	206,880
(57)									
(58) <u>TOTAL AVE. RATE BASE</u>	<u>\$4,226,155</u>	<u>\$350,119</u>	<u>\$986,729</u>	<u>(\$1,148,249)</u>	<u>\$1,148,249</u>	<u>\$0</u>	<u>\$3,077,906</u>	<u>\$1,498,369</u>	<u>\$986,729</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) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$394,858	\$247,073	\$12,613	\$68,445	\$7,802	\$7,011	\$9,013	\$35,781	\$0	\$5,330	\$1,789	D-3A
(5) HYDRO PLANT	326,154	204,083	10,418	56,536	6,444	5,791	7,444	29,555	0	4,403	1,477	D-3A
(6) WIND PLANT	76,343	47,770	2,439	13,233	1,508	1,356	1,743	6,918	0	1,031	346	D-3A
(7) LM6000 PLANT	43,696	27,342	1,396	7,574	863	776	997	3,960	0	590	198	D-3A
(8) GAS TURBINE PLANT - OTHER	31,764	19,876	1,015	5,506	628	564	725	2,878	0	429	144	D-3A
(9) GENERATION BATTERIES	74,943	46,894	2,394	12,991	1,481	1,331	1,711	6,791	0	1,012	339	D-3A
(10) RADIAL TO GENERATION TRANS.	27,305	17,085	872	4,733	540	485	623	2,474	0	369	124	D-3A
(11) TOTAL GENERATION PLANT	975,063	610,124	31,147	169,019	19,266	17,314	22,256	88,358	0	13,163	4,417	
(12)												
(13) GEN. PROPERTY PLANT	67,153	42,019	2,145	11,640	1,327	1,192	1,533	6,085	0	907	304	P-7
(14) TOTAL PLANT IN SERVICE	1,042,216	652,143	33,292	180,659	20,593	18,506	23,789	94,444	0	14,069	4,721	
(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	15,954	9,983	510	2,766	315	283	364	1,446	0	215	72	P-7
(21) DEF. CHG. - Financing	4,696	2,939	150	814	93	83	107	426	0	63	21	P-7
(22) DEF. CHG. - Tax	5,354	3,350	171	928	106	95	122	485	0	72	24	P-7
(23) DEF. CHG. - Pension	35,982	22,515	1,149	6,237	711	639	821	3,261	0	486	163	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	6,398	4,003	204	1,109	126	114	146	580	0	86	29	P-7
(27) DEF. CHG. - FCR	1,904	1,191	61	330	38	34	43	173	0	26	9	P-7
(28) DEF. CR. - ARO Steam	(37,916)	(23,725)	(1,211)	(6,572)	(749)	(673)	(865)	(3,436)	0	(512)	(172)	D-3A
(29) DEF. CR. - ARO Hydro	(18,847)	(11,793)	(602)	(18,847)	(3,267)	(372)	(335)	(430)	0	(254)	(85)	D-3A
(30) DEF. CR. - ARO Wind	(7,694)	(4,814)	(246)	(1,334)	(152)	(137)	(176)	(697)	0	(104)	(35)	D-3A
(31) DEF. CR. - ARO LM6000	(650)	(406)	(21)	(113)	(13)	(12)	(15)	(59)	0	(9)	(3)	D-3A
(31) DEF. CR. - ARO CT	(6,244)	(3,907)	(199)	(1,082)	(123)	(111)	(143)	(566)	0	(84)	(28)	D-3A
(32) DEF. CR. - Other	(13,689)	(8,565)	(437)	(2,373)	(270)	(243)	(312)	(1,240)	0	(185)	(62)	D-3A
(33) DEF. CR. - COST OF REMOVAL LIABIL	4,935	3,088	158	855	98	88	113	447	0	67	22	D-3A
(34) CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35) SUB-TOTAL	(9,815)	(6,142)	(314)	(1,701)	(194)	(174)	(224)	(889)	0	(133)	(44)	
(36)												
(37) TOTAL GEN. FUNCTION	1,032,401	646,001	32,978	178,958	20,399	18,332	23,565	93,554	0	13,937	4,677	
(38)												
(39) TRANSMISSION FUNCTION												
Transmission - HV (not aplicable 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, 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	820,016	513,106	26,194	142,143	16,202	14,561	18,717	74,308	0	11,070	3,715	D-3A
(2)												
(3) GENERAL PROPERTY PLANT	85,899	53,750	2,744	14,890	1,697	1,525	1,961	7,784	0	1,160	389	P-8B
(4) TOTAL PLANT IN SERVICE	905,915	566,856	28,938	157,033	17,900	16,086	20,678	82,092	0	12,229	4,104	
(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	13,868	8,677	443	2,404	274	246	317	1,257	0	187	63	P-8B
(11) DEF. CHG. - Financing	4,082	2,554	130	708	81	72	93	370	0	55	18	P-8B
(12) DEF. CHG. - Tax	4,654	2,912	149	807	92	83	106	422	0	63	21	P-8B
(13) DEF. CHG. - Pension	18,219	11,400	582	3,158	360	324	416	1,651	0	246	83	O-2B
(14) DEF. CHG. - Other	5,268	3,296	168	913	104	94	120	477	0	71	24	P-8B
(15) DEF. CHG. - FCR	1,655	1,036	53	287	33	29	38	150	0	22	7	P-8B
(16) DEF. CR. - ARO Trans	(52)	(33)	(2)	(9)	(1)	(1)	(1)	(5)	0	(1)	(0)	D-3A
(17) SUB-TOTAL	47,694	29,844	1,524	8,267	942	847	1,089	4,322	0	644	216	
(18)												
(19) Transmission - EHV	953,609	596,700	30,462	165,300	18,842	16,933	21,766	86,414	0	12,873	4,320	
(20)												
(21) TOTAL TRANS. FUNCTION	953,609	596,700	30,462	165,300	18,842	16,933	21,766	86,414	0	12,873	4,320	
(22)												
(23) DISTRIBUTION FUNCTION												
(24) DISTRIBUTION PLANT - Non Streetlight	889,606	608,127	33,734	175,236	10,761	19,612	21,887	9,401	0	2,558	8,289	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	924,817	608,127	33,734	175,236	10,761	19,612	21,887	9,401	0	2,558	43,500	
(28)												
(29) GEN. PROPERTY PLANT	121,911	83,337	4,623	24,014	1,475	2,688	2,999	1,288	0	351	1,136	P-9
(42) TOTAL PLANT IN SERVICE	1,046,728	691,464	38,357	199,250	12,236	22,300	24,886	10,689	0	2,909	44,636	
(43) Working Capital & Deferred												
(44) Charges/Credits:												
(45) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(46) CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(47) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(48) MAT. & SUPPLIES - OTHER	16,023	10,953	608	3,156	194	353	394	169	0	46	149	P-9
(49) DEF. CHG. - Financing	4,717	3,224	179	929	57	104	116	50	0	14	44	P-9
(50) DEF. CHG. - Tax	5,377	3,676	204	1,059	65	119	132	57	0	15	50	P-9
(51) DEF. CHG. - Pension	13,020	8,484	469	2,466	229	275	327	189	0	54	527	O-3
(52) DEF. CHG. - Other	6,087	4,161	231	1,199	74	134	150	64	0	18	57	P-9
(53) DEF. CR. - ARO Substations	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	D-2B
(54) DEF. CR. - ARO Transformers	(55)	(39)	(2)	(11)	0	(1)	(1)	0	0	0	(1)	D-1
(52) SUB-TOTAL	45,168	30,459	1,688	8,798	619	984	1,118	529	0	147	826	
(53)												
(54) TOTAL DIST. FUNCTION	1,091,896	721,923	40,045	208,048	12,855	23,284	26,004	11,218	0	3,056	45,462	
(55)												
(56) TOTAL DEMAND	\$3,077,906	\$1,964,624	\$103,485	\$552,306	\$52,096	\$58,548	\$71,335	\$191,187	\$0	\$29,866	\$54,459	

EXHIBIT 3
PAGE 3 OF 5

	(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	\$452,191	\$225,811	\$15,294	\$95,749	\$15,065	\$10,987	\$18,719	\$62,093	(\$0)	\$5,142	\$3,331	E-1A
(5) HYDRO PLANT	373,511	186,521	12,633	79,089	12,444	9,075	15,462	51,289	(0)	4,248	2,752	E-1A
(6) WIND PLANT	87,428	43,659	2,957	18,512	2,913	2,124	3,619	12,005	(0)	994	644	E-1A
(7) LM6000 PLANT	50,041	24,989	1,692	10,596	1,667	1,216	2,071	6,871	(0)	569	369	E-1A
(8) GAS TURBINE PLANT - OTHER	36,377	18,165	1,230	7,703	1,212	884	1,506	4,995	(0)	414	268	E-1A
(9) GENERATION BATTERIES	85,824	42,858	2,903	18,173	2,859	2,085	3,553	11,785	(0)	976	632	E-1A
(10) RADIAL TO GENERATION TRANS.	31,270	15,615	1,058	6,621	1,042	760	1,294	4,294	(0)	356	230	E-1A
(11) TOTAL GENERATION PLANT	1,116,642	557,618	37,766	236,442	37,201	27,131	46,224	153,333	(0)	12,699	8,226	
(12)												
(13) GENERAL PROPERTY PLANT	76,903	38,403	2,601	16,284	2,562	1,869	3,183	10,560	(0)	875	567	P-10
(14) TOTAL PLANT IN SERVICE	1,193,545	596,022	40,367	252,726	39,763	29,000	49,408	163,893	(0)	13,573	8,793	
(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	30,589	(0)	2,533	1,641	E-1A
(20) MAT. & SUPPLIES - OTHER	18,271	9,124	618	3,869	609	444	756	2,509	(0)	208	135	P-10
(21) DEF. CHG. - Financing	5,378	2,686	182	1,139	179	131	223	739	(0)	61	40	P-10
(22) DEF. CHG. - Tax	6,131	3,062	207	1,298	204	149	254	842	(0)	70	45	P-10
(23) DEF. CHG. - Pension	39,451	19,701	1,334	8,353	1,314	959	1,633	5,417	(0)	449	291	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	(5,403)	(2,698)	(183)	(1,144)	(180)	(131)	(224)	(742)	0	(61)	(40)	E-1A
(26) DEF. CHG. - Other	7,327	3,659	248	1,551	244	178	303	1,006	(0)	83	54	P-10
(27) DEF. CHG. - FCR	2,180	1,089	74	462	73	53	90	299	(0)	25	16	P-10
(28) DEF. CR. - ARO Steam	(43,422)	(21,683)	(1,469)	(9,194)	(1,447)	(1,055)	(1,797)	(5,962)	0	(494)	(320)	E-1A
(29) DEF. CR. - ARO Hydro	(21,583)	(10,778)	(730)	(4,570)	(719)	(524)	(893)	(2,964)	0	(245)	(159)	E-1A
(30) DEF. CR. - ARO Wind	(8,811)	(4,400)	(298)	(1,866)	(294)	(214)	(365)	(1,210)	0	(100)	(65)	E-1A
(31) DEF. CR. - ARO LM6000	(744)	(371)	(25)	(158)	(25)	(18)	(31)	(102)	0	(8)	(5)	E-1A
(31) DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32) DEF. CR. - Other	(15,676)	(7,828)	(530)	(3,319)	(522)	(381)	(649)	(2,153)	0	(178)	(115)	E-1A
(33) DEF. CR. - COST OF REMOVAL LIABIL	5,652	2,822	191	1,197	188	137	234	776	(0)	64	42	E-1A
(34) CONTRACT RECEIVABLE	93,310	46,596	3,156	19,758	3,109							

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)												
(5) Working Capital & Deferred												
(6) Charges/Credits:												
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(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	E-1A
(10) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(11) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(14) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(15) DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16) DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(17) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(18)												
(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>\$1,498,369</u>	<u>\$748,241</u>	<u>\$50,677</u>	<u>\$317,271</u>	<u>\$49,918</u>	<u>\$36,406</u>	<u>\$62,026</u>	<u>\$205,750</u>	<u>(\$0)</u>	<u>\$17,040</u>	<u>\$11,039</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)												
(3) DISTRIBUTION FUNCTION												
(4) DISTRIBUTION PLANT	\$625,372	\$558,091	\$31,761	\$21,759	\$45	\$4,115	\$358	\$81	\$0	\$12	\$9,151	EXH. 3A
(5)												
(6) GEN. PROPERTY PLANT	82,437	73,568	4,187	2,868	6	542	47	11	0	2	1,206	P-12
(7) TOTAL PLANT IN SERVICE	707,809	631,659	35,948	24,627	50	4,658	405	91	0	13	10,357	
(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	10,835	9,669	550	377	1	71	6	1	0	0	159	P-12
(14) DEF. CHG. - Financing	3,190	2,846	162	111	0	21	2	0	0	0	47	P-12
(15) DEF. CHG. - Tax	3,636	3,245	185	127	0	24	2	0	0	0	53	P-12
(16) DEF. CHG. - Pension	50,263	45,437	2,559	1,138	2	214	15	3	0	0	896	O-6
(17) DEF. CHG. - Other	4,116	3,673	209	143	0	27	2	1	0	0	60	P-12
(18) SUB-TOTAL	72,040	64,871	3,665	1,896	3	357	27	6	0	1	1,215	
(19)												
(20) TOTAL DIST. FUNCTION	779,849	696,530	39,613	26,523	54	5,015	432	97	0	14	11,572	
(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	42,983	38,359	2,183	1,496	3	283	25	6	0	1	629	P-13
(26) TOTAL PLANT IN SERVICE	42,983	38,359	2,183	1,496	3	283	25	6	0	1	629	
(27)												
(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	658	587	33	23	0	4	0	0	0	0	10	P-13
(33) DEF. CHG. - Financing	194	173	10	7	0	1	0	0	0	0	3	P-13
(34) DEF. CHG. - Tax	221	197	11	8	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	250	223	13	9	0	2	0	0	0	0	4	P-13
(37) SUB-TOTAL	163,897	121,118	8,543	19,653	2,244	2,458	4,126	4,114	0	773	869	
(38)												
(39) TOTAL RETAIL FUNCTION	206,880	159,476	10,726	21,149	2,247	2,741	4,151	4,120	0	773	1,498	
(40)												
(41) TOTAL CUSTOMER	986,729	856,006	50,339	47,671	2,301	7,755	4,583	4,217	0	787	13,069	
(42)												
(43) TOTAL AVE. RATE BASE	\$5,563,003	\$3,568,871	\$204,501	\$917,248	\$104,315	\$102,710	\$137,945	\$401,154	\$0	\$47,693	\$78,566	

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	\$2,664	\$1,779	\$98	\$518	\$55	\$58	\$70	\$48	\$0	\$13	\$24	P-3
(4) EASEMENTS & SURVEY	93,631	62,529	3,450	18,209	1,936	2,026	2,476	1,692	0	460	852	P-3
(5) OTHER	9,476	6,328	349	1,843	196	205	251	171	0	47	86	P-3
(6) SUBSTATIONS	183,948	121,417	6,673	35,468	4,517	3,936	5,002	4,206	0	1,074	1,655	EXH 3B
(7) POLES & FIXTURES	114,551	77,900	4,320	22,532	1,632	2,518	2,877	1,322	0	388	1,062	EXH 3D
(8) O.H. LINES	100,577	66,776	3,685	19,543	2,330	2,171	2,722	1,886	0	554	910	EXH 3F
(9) U.G. LINES	15,504	10,772	600	3,083	94	346	362	76	0	22	147	EXH 3H
(10) LINE TRANSFORMERS	369,256	260,625	14,559	74,039	0	8,352	8,128	0	0	0	3,552	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>924,817</u>	<u>608,127</u>	<u>33,734</u>	<u>175,236</u>	<u>10,761</u>	<u>19,612</u>	<u>21,887</u>	<u>9,401</u>	<u>0</u>	<u>2,558</u>	<u>43,500</u>	
(16)												
(17) <u>CUSTOMER</u>												
(18)												
(19) LAND	2,388	2,163	121	50	0	9	0	0	0	0	44	P-4
(20) EASEMENTS & SURVEY	83,922	76,021	4,267	1,748	2	327	16	3	0	0	1,540	P-4
(21) OTHER	8,493	7,694	432	177	0	33	2	0	0	0	156	P-4
(22) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23) POLES & FIXTURES	284,836	258,009	14,482	5,931	7	1,109	61	10	0	2	5,226	EXH 3D
(24) O.H. LINES	72,857	65,997	3,704	1,517	2	284	14	2	0	0	1,337	EXH 3F
(25) U.G. LINES	46,269	41,922	2,353	964	0	180	0	0	0	0	849	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	59,176	3,758	5,957	34	1,161	265	66	0	9	0	EXH 3G
(29) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)												
(31) TOTAL CUSTOMER	<u>\$625,372</u>	<u>\$558,091</u>	<u>\$31,761</u>	<u>\$21,759</u>	<u>\$45</u>	<u>\$4,115</u>	<u>\$358</u>	<u>\$81</u>	<u>\$0</u>	<u>\$12</u>	<u>\$9,151</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	5,052	3,942	220	568	55	67	71	48	0	13	68	P-3 & 4
(43) EASEMENTS & SURVEY	177,554	138,550	7,717	19,957	1,938	2,353	2,491	1,694	0	461	2,392	P-3 & 4
(44) OTHER	17,970	14,022	781	2,020	196	238	252	171	0	47	242	P-3 & 4
(45) SUBSTATIONS	183,948	121,417	6,673	35,468	4,517	3,936	5,002	4,206	0	1,074	1,655	EXH 3B
(46) POLES & FIXTURES	399,387	335,909	18,801	28,463	1,639	3,627	2,938	1,332	0	390	6,288	EXH 3D
(47) O.H. LINES	173,434	132,773	7,389	21,061	2,331	2,455	2,736	1,889	0	554	2,247	EXH 3F
(48) U.G. LINES	61,773	52,695	2,953	4,047	94	527	362	76	0	22	996	P-1 & 2
(49) LINE TRANSFORMERS	369,256	260,625	14,559	74,039	0	8,352	8,128	0	0	0	3,552	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	59,176	3,758	5,957	34	1,161	265	66	0	9	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>\$1,166,218</u>	<u>\$65,496</u>	<u>\$196,995</u>	<u>\$10,806</u>	<u>\$23,728</u>	<u>\$22,245</u>	<u>\$9,482</u>	<u>\$0</u>	<u>\$2,570</u>	<u>\$52,651</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>
<u>ALLOCATION</u>			
(2) DOMESTIC	121,417	111,704	9,713
(3) SMALL GENERAL	6,673	6,138	535
(4) GENERAL	35,468	32,619	2,849
(5) GENERAL LARGE	4,517	4,153	364
(6) SMALL INDUSTRIAL	3,936	3,620	316
(7) MEDIUM INDUSTRIAL	5,002	4,599	403
(8) LARGE INDUSTRIAL	4,206	3,911	295
(9) PHP	0	0	0
(10) MUNICIPAL	1,074	987	87
(11) UNMETERED	<u>1,655</u>	<u>1,523</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) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.165	0.471	0.122	0.242
(2) TOTAL NET WIRE COST	\$399,387	\$65,894	\$188,116	\$48,657	\$96,720
(3) FACTORS bfr Adjustment	1.000	0.150	0.486	0.110	0.254
(4) ADJUSTMENT before Zero Cap Restriction		9.1%		9.7%	
(5) FACTORS bfr Zero Cap	1	0.165	0.471	0.122	0.242
(6) ADJUSTMENT after Zero Cap Restriction	0	0.015	(0.015)	0.012	(0.012)

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	\$335,909	\$43,557	\$170,374	\$34,343	\$87,635
(2) SMALL GENERAL	18,801	2,401	9,563	1,918	4,919
(3) GENERAL	28,463	12,776	3,917	9,756	2,015
(4) GENERAL LARGE	1,639	1,632	7	0	0
(5) SMALL INDUSTRIAL	3,627	1,418	732	1,101	377
(6) MEDIUM INDUSTRIAL	2,938	1,806	61	1,071	0
(7) LARGE INDUSTRIAL	1,332	1,322	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	390	388	2	0	0
(10) UNMETERED	<u>6,288</u>	<u>594</u>	<u>3,451</u>	<u>468</u>	<u>1,775</u>
(11) TOTAL	<u>\$399,387</u>	<u>\$65,894</u>	<u>\$188,116</u>	<u>\$48,657</u>	<u>\$96,720</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) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.542	0.253	0.038	0.167
(2) TOTAL NET WIRE COST	\$173,434	\$94,046	\$43,834	\$6,531	\$29,023
(3) FACTORS bfr Adjustment	1.000	0.493	0.302	0.034	0.171
(4) ADJUSTMENT before Zero Cap Restriction		9.1%		9.7%	
(5) FACTORS bfr Zero Cap	1	0.542	0.253	0.038	0.167
(6) ADJUSTMENT after Zero Cap Restriction	0	0.049	(0.049)	0.004	(0.004)

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	\$132,773	\$62,166	\$39,700	\$4,610	\$26,297
(2) SMALL GENERAL	7,389	3,427	2,228	257	1,476
(3) GENERAL	21,061	18,234	913	1,310	605
(4) GENERAL LARGE	2,331	2,330	2	0	0
(5) SMALL INDUSTRIAL	2,455	2,023	171	148	113
(6) MEDIUM INDUSTRIAL	2,736	2,578	14	144	0
(7) LARGE INDUSTRIAL	1,889	1,886	2	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	554	554	0	0	0
(10) UNMETERED	<u>2,247</u>	<u>847</u>	<u>804</u>	<u>63</u>	<u>533</u>
(11) TOTAL	<u>\$173,434</u>	<u>\$94,046</u>	<u>\$43,834</u>	<u>\$6,531</u>	<u>\$29,023</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) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.062	0.005	0.189	0.744
(2) TOTAL NET WIRE COST	\$61,773	\$3,805	\$334	\$11,699	\$45,935
(3) FACTORS bfr Adjustment	1.000	0.056	0.011	0.171	0.762
(4) ADJUSTMENT before Zero Cap Restriction		9.1%		9.7%	
(5) FACTORS bfr Zero Cap	1	0.062	0.005	0.189	0.744
(6) ADJUSTMENT after Zero Cap Restriction	0	0.006	(0.006)	0.018	(0.018)

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	\$52,695	\$2,515	\$302	\$8,257	\$41,620
(2) SMALL GENERAL	2,953	139	17	461	2,336
(3) GENERAL	4,047	738	7	2,346	957
(4) GENERAL LARGE	94	94	0	0	0
(5) SMALL INDUSTRIAL	527	82	1	265	179
(6) MEDIUM INDUSTRIAL	362	104	0	258	0
(7) LARGE INDUSTRIAL	76	76	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	22	22	0	0	0
(10) UNMETERED	<u>996</u>	<u>34</u>	<u>6</u>	<u>113</u>	<u>843</u>
(11) TOTAL	<u>\$61,773</u>	<u>\$3,805</u>	<u>\$334</u>	<u>\$11,699</u>	<u>\$45,935</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	\$59,176
(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	5,957
(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	37	1,891.93	70,270	0.09	66
(8) PHP	0	1,824.69	0	0.00	0
(9) MUNICIPAL	5	1,891.93	9,460	0.01	9
(10) UNMETERED	<u>9,903</u>	N/A	<u>0</u>	<u>0.00</u>	<u>0</u>
(11) TOTAL	<u>539,851</u>		<u>\$75,160,413</u>	<u>100.00</u>	<u>\$70,426</u>

EXHIBIT 4

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
POWER PRODUCTION						
(1) FUEL	\$445,457	\$434,033	\$0	\$0	\$0	\$11,424
(2) PURCHASED POWER:						
(3) OTHER THAN BIOMASS AND WIND	18,478	18,420	0	0	0	57
(4) BIOMASS	20,303	20,239	0	0	0	64
(5) MARITIME LINK	198,664	198,043	0	0	0	621
(6) WIND ERIS	33,418	33,316	0	0	0	102
(7) WIND NRIS	111,508	111,171	0	0	0	337
(8) IMPORTS	94,697	94,391	0	0	0	306
(9) BUTU CAPACITY CREDIT	0	301	0	0	0	(301)
(10) TOTAL	922,526	909,915	0	0	0	12,610.83
(11) THERMAL - OPERATING & MAINT.	59,047.2	57,502	0	0	0	1,545
(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	6,477	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.	1,409.0	1,372	0	0	0	37
(22) TOTAL PRODUCTION OPER. & MAINT.	86,453.2	84,065	0	0	0	2,389
(23)						
(24) CUSTOMER OPERATIONS:						
(25) TRANSMISSION & DISTRIBUTION	81,913.459	0	22,324	57,520	0	2,070
(26)						
(27) CUSTOMER SERVICE	28,357.803	0	0	1,162	26,713	483
(28)						
(29)						
(30) OTHER OPERATING						
(31)						
(32) CORPORATE GROUPS:						
(33) EXECUTIVE MANAGEMENT	1,663.6	1,206	116	272	26	43
(34) CORP. SECRETARY & INSURANCE	11,405.2	7,816	1,685	1,036	570	299
(35) LEGAL SERVICES	5,043.0	3,656	352	826	78	130
(35) EXTERNAL RELATIONS & ENVIRONMENT	1,766.6	745	224	516	238	43
(36) REGULATORY AFFAIRS	9,287.4	6,734	649	1,521	144	240
(37) FINANCE GROUP	7,350.5	4,999	640	1,415	106	190
(38) PROCUREMENT & FACILITIES	12,283.6	2,996	2,996	2,996	2,996	299
(38) ENTERPRISE SERVICES	46,048.8	19,236	5,323	12,899	7,472	1,119
(39) HUMAN RESOURCES	9,000.2	3,760	1,040	2,521	1,460	219
(40) TOTAL CORPORATE GROUPS	103,848.8	51,148	13,027	24,002	13,090	2,582
(41)						
(42) GENERATION SERVICES	11,909.6	11,598	0	0	0	312
(43) OTHER EXPENSES	7,377.5	3,082	853	2,067	1,197	179
(44) DIRECT ADMIN. & GEN. EXPENSE						
(45)						
(46) TOTAL OM&G EXPENSES	319,860.462	149,892	36,204	84,750	41,000	8,014
(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	22,257	9,018	17,466	428	1,307
(53) DEPRECIATION:						
(54) STEAM	47,964	46,709	0	0	0	1,255
(55) HYDRO	16,577	16,143	0	0	0	434
(56) WIND	13,294	12,946	0	0	0	348
(57) SOLAR	61	0	0	0	0	61
(57) LM6000	7,015	6,831	0	0	0	184
(58) OTHER GAS TURBINE	2,880	2,804	0	0	0	75
(59) GENERATION BATTERIES	8,575	8,350	0	0	0	224
(60) RADIAL TO GENERATION TRANS.	3,169	3,086	0	0	0	83
Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0
(62) Transmission - EHV and HV combined	26,220	0	25,393	0	0	828
(63) DISTRIBUTION - Land	0	0	0	0	0	0
(64) DISTRIBUTION - Easements	3,065	0	0	2,995	0	70
(65) DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66) DISTRIBUTION - Substations	9,066	0	0	8,859	0	207
(67) DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,473	0	478
(68) DISTRIBUTION - OH Lines	12,194	0	0	11,916	0	278
(69) DISTRIBUTION -UG Lines	2,953	0	0	2,885	0	67
(70) DISTRIBUTION -Line Transformers	28,382	0	0	27,735	0	647
(71) DISTRIBUTION -Services	4,147	0	0	4,053	0	95
(72) DISTRIBUTION -Meters	8,124	0	0	7,939	0	185
(73) DISTRIBUTION - Streetlight Related	4,585	0	0	4,480	0	105
(74) GENERAL PROPERTY	81,515	17,281	10,435	26,031	6,251	1,518
(75) TOTAL DEPRECIATION	282,094	114,150	35,827	118,693	6,251	7,172
(76)						
(77) INTEREST NET	141,773	62,844	23,680	46,479	5,137	3,632
(78) PREFERRED DIVIDENDS	0	0	0	0	0	0
(79) CORPORATE TAXES	(10,608)	(4,702)	(1,772)	(3,478)	(384)	(272)
(80)						
(81) TOTAL EXPENSES	\$1,706,121	\$1,254,357	\$102,958	\$263,912	\$52,431	\$32,464
(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 REMOV	(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	(0.0)	0	0	0	(0)	0
(93) OTHER REVENUE	(4,496.0)	(3,370)	(277)	(709)	(141)	0
(94)						
(95) NET INCOME	200,714.023	88,971	33,525	65,803	7,273	5,142
(96)						
(97) TOTAL NET EXPENSES	\$1,862,818	\$1,334,940.477	\$136,205.943	\$312,640.798	\$41,424.095	\$37,606.469

Storm Update							EXHIBIT 4 - Detail A	
NOVA SCOTIA POWER INC.							PAGE 1 OF 6	
FUNCTIONALIZATION OF OPERATING EXPENSES								
FOR THE YEAR ENDING DECEMBER 31, 2026								
(IN THOUSANDS OF DOLLARS)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	TOTAL	PROD.	TRANS.	DIST.	RETAIL	DIRECT	ALLOCATION	
	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	FACTOR	
(1) FUEL	445,457	434,033	-	-	-	11,624.2	-	
(2) PURCHASED POWER:								
(3) OTHER THAN BIOMASS AND WIND	19,478	19,400	-	-	-	57.4	-	
(4) BIOMASS	20,303	20,239	-	-	-	63.6	-	
(5) MARITIME LINE	199,864	199,043	-	-	-	62.1	-	
(6) WIND ENRIS	33,418	33,316	-	-	-	102.0	-	
(7) WIND NRS	111,028	111,171	-	-	-	337.1	-	
(8) IMPORTS	94,697	94,301	-	-	-	306.5	-	
(9) BUTU CAPACITY CREDIT	-	301.4	-	-	-	(301.4)	-	
(10) TOTAL	922,526	969,915	-	-	-	12,610.827	-	
(11)								
(12) POWER PRODUCTION								
(13) THERMAL OPERATING & MAINT.	59,047	57,502	-	-	-	1,545	-	
(14) HYDRO OPERATING & MAINT.	1,875	1,830	-	-	-	49	-	
(15) WIND - OPERATING & MAINT.	8,365	8,146	-	-	-	219	-	
(16) SOLAR - OPERATING & MAINT.	130	130	-	-	-	130	-	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,561	-	-	-	176	-	
(17) LMS200 OPERATING & MAINT.	644	627	-	-	-	17	-	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,549	-	-	-	42	-	
(19) FUEL PROCUREMENT	6,651	6,477	-	-	-	174	-	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,406	1,372	-	-	-	37	-	
(23) TOTAL POWER PRODUCTION	86,453.2	84,055	-	-	-	2,389	-	
(24)								
(25) CORPORATE GROUPS								
(26) EXECUTIVE MANAGEMENT	1,664	1,206	116	272	26	43	F-2	
(27) CORP. SECRETARY & INSURANCE	11,405	7,816	1,855	1,036	570	289	F-4	
(28) LEGAL SERVICES	5,043	3,656	352	826	78	130	F-2	
(29) EXTERNAL RELATIONS	1,451	606	668	406	235	30	F-1	
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	139	56	109	3	8	F-3	
(31)								
(32) TOTAL CORPORATE GROUPS	19,878	13,424	2,378	2,649	912	516	-	
(33)								
(34) CUSTOMER OPERATIONS								
(35) TRANSMISSION & DISTRIBUTION:								
(36) REMEDIATION	-	-	-	-	-	-	-	
(37) HV BEFORE STORM EXPENSES (not allocatable as a separate item)	0	-	0	-	-	0	-	
(38) HV STORM EXPENSES (not allocatable as a separate item)	0	-	-	-	-	0	-	
(39)								
(40) EHV and HV BEFORE STORM EXPENSES	22,786	-	22,066	-	-	719	-	
(41) EHV and HV STORM EXPENSES	366	-	307	-	-	8	-	
(42) DISTRIBUTION:								
(43) SUBSTATIONS	1,478	-	-	1,444	-	34	-	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	36,759	-	-	36,967	-	209	-	
(45) OVERHEAD LINES STORM EXPENSES	22,491	-	-	11,876	-	1,015	-	
(46) UNDERGROUND LINES	579	-	-	566	-	13	-	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	-	
(49)	529	-	-	566	-	13	-	
(51) TOTAL DISTRIBUTION	58,865.1	-	-	57,529	-	1,342	-	
(52)								
(53) TOTAL CUSTOMER OPERATIONS - T & D	81,913,459	-	22,324	57,520	-	2,070	-	
(54)								
(55) GENERATION SERVICES	11,910	11,598	-	-	-	312	-	
(56)								
(57) CUSTOMER SERVICE								
(58) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,455	25	-	
(59) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,670	63	-	
(61) CALL CENTRE:								
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	21	-	
(63) CUSTOMER CARE	6,913	-	-	-	6,797	116	-	
(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	-	27,109	-	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,403	24	-	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,525	77	-	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	
(71) CREDIT SERVICES	-	-	-	-	-	-	-	
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,966	85	-	
(73) MARKETING & SALES	-	-	-	-	-	-	-	
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	
(75) TOTAL CUSTOMER SERVICE	28,358	-	-	1,162	26,713	483	-	

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	1,367	132	309	29	49	F-2
(3) Other Expenses	2,602	8,350	664	5,424	144	341	F-2
(4) Subtotal	9,097	5,724	669	5,621	144	340	
(5) FINANCE GROUP							
(7) INTERNAL AUDIT	1,782	1,292	125	292	28	46	F-2
(8) INVESTOR RELATIONS	272	120	40	94	2	7	F-2
(9) DIRECTOR FINANCE	457	331	32	75	7	12	F-2
(10) TREASURER	880	369	30	70	7	11	F-2
(11) CORPORATE TAX	880	362	159	306	8	23	F-3
(12)							
(13) GM FINANCE	-						
(14) CORPORATE CONTROLLER	3,523	2,555	246	577	55	91	F-2
(15) CORP. PERFORMANCE & BACK OFFICE	-						
(16)	7,350	4,999	640	1,415	106	190	
(17) TOTAL FINANCE							
(18)							
(19) ENTERPRISE SERVICES							
(20) PROCUREMENT & FACILITIES	12,284	2,996	2,996	2,996	2,996	299	F-5
(21) INFORMATION TECHNOLOGY	46,049	19,236	5,323	12,899	7,472	1,119	F-1
(22)							
(23) TOTAL ENTERPRISE SERVICES	58,332	22,232	8,319	15,895	10,468	1,418	
(24)							
(25) HUMAN RESOURCES							
(26) - HUMAN RESOURCES	9,000	3,760	1,040	3,521	1,460	219	F-1
(27)							
(28) OTHER EXPENSES	7,378	3,082	853	2,067	1,197	179	F-1
(29)							
(30) TOTAL DIVISIONAL EXPENSES for Advocacy Expense	317,875	148,526	36,872	84,441	48,871	7,966	
(31)							
(32) TOTAL DIVISIONAL EXPENSES	319,860,462	149,892	36,204	84,790	41,500	8,014	
(33)							
(34) COGS	-	-	-	-	-	-	
(35)							
(36) DSM EXPENSES	-	-	-	-	-	-	
(37)							
(38) FOR DEFERRAL	-	-	-	-	-	-	
(39)							
(40) OTHER EXPENSES	-	-	-	-	-	-	
(41)							
(42) CAPITAL RELATED EXPENSES							
(43)							
(44) GRANTS IN LIEU OF TAXES	50,476	22,257	9,018	17,466	428	1,307	
(45) DEPRECIATION :							
(46) STEAM	47,964	46,709	-	-	-	1,255	
(47) HYDRO	16,577	16,143	-	-	-	434	
(48) WIND	13,284	12,846	-	-	-	348	
(49) SOLAR	61	61	-	-	-	61	
(50) LUMINOUS	7,015	6,831	-	-	-	184	
(51) GAS TURBINE - OTHER	2,880	2,804	-	-	-	75	
(52) GENERATION BATTERIES	6,075	6,350	-	-	-	274	
(53) RADIAL TO GENERATION TRANS.	3,169	3,086	-	-	-	83	
(54) Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0	
(55) Transmission - BGV and HV combined	26,220	-	25,393	-	-	828	
(56) DISTRIBUTION - Land	3,065	-	-	2,995	-	70	
(57) DISTRIBUTION - Easements	1,359	-	-	1,359	-	31	
(58) DISTRIBUTION - Substations	9,066	-	-	8,869	-	207	
(59) DISTRIBUTION - Poles and Poles	20,951	-	-	20,472	-	478	
(60) DISTRIBUTION - Oil Lines	12,184	-	-	11,916	-	278	
(61) DISTRIBUTION - JGS Lines	2,853	-	-	2,855	-	67	
(62) DISTRIBUTION - Line Transformers	28,382	-	-	27,755	-	627	
(63) DISTRIBUTION - Services	4,147	-	-	4,053	-	95	
(64) DISTRIBUTION - Meters	8,124	-	-	7,939	-	185	
(65) DISTRIBUTION - Streetlight Related	4,585	-	-	4,480	-	105	
(66) GENERAL PROPERTY FUNCTIONALIZED	18,569	-	-	18,569	-	29,149	
(67) GENERAL PROPERTY DISTRIBUTION/ TRANSMISSION COMMUNIC.	2,394	-	667	1,677	-	66.5	F-6
(68) GENERAL PROPERTY DISTRIBUTION/ TRANSMISSION NON-COMM.	7,732	-	2,357	1,626	-	169.9	F-2
(69) GENERAL PROPERTY NON-FUNCTIONALIZED	17,846	17,364	8,175	10,807	-	363.9	F-4
(70)							
(71) BLACK & WHITE OFF	-	-	-	-	-	-	
(72) INTEREST NET	141,773	62,844	23,680	46,479	5,137	3,632	
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74) CORPORATE TAXES	(10,608)	(4,702)	(1,772)	(3,478)	-	(272)	
(75)							
(76) TOTAL OPERATING EXPENSES	1,706,121	1,254,357	102,968	263,912	52,431	32,464	
(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) NEF	(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	(5,016)	(5,018)	-	-	-	-	
(88) AM OPT OUT CHARGE	(0)	-	-	-	(0)	-	
(89) OTHER REVENUE	(4,466)	(3,370)	(277)	(709)	(141)	-	
(90)							
(91) PROFIT/LOSS	200,714	86,971	33,525	65,803	7,273	5,142	\$37,606
(92)							
(93) TOTAL NET EXPENSES	1,862,918	1,334,940	136,206	312,541	41,424	37,606	
(94)							
(95) Generation							
(96) Transmission							
(97) Distribution							
(98) Total							
(99) Total							

NOVA SCOTIA POWER INC.		EXHIBIT 4 - Detail A							
FUNCTIONALIZATION OF OPERATING EXPENSES		PAGE 3 OF 4							
FOR THE YEAR ENDING DECEMBER 31, 2026		(IN THOUSANDS OF DOLLARS)							
(N)		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL		EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	PROD. WEIGHTS	TRANS. WEIGHTS	DIST. WEIGHTS
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL		EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	PROD. WEIGHTS	TRANS. WEIGHTS	DIST. WEIGHTS
(1) FUEL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(2) PURCHASED POWER:	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(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) MARTINE 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) POWER PRODUCTION	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(12) THERMAL OPERATING & MAINT.	57,502	57,502	-	-	-	13.27%	0.0%	0.0%	0.0%
(13) HYDRO OPERATING & MAINT.	1,830	1,830	-	-	-	0.4%	0.0%	0.0%	0.0%
(14) WIND - OPERATING & MAINT.	8,146	8,146	-	-	-	1.9%	0.0%	0.0%	0.0%
(15) SOLAR - OPERATING & MAINT.	6,561	6,561	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,561	6,561	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LMK000 OPERATING & MAINT.	627	627	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,549	1,549	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,477	6,477	-	-	-	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) RACHALTO GENERATION TRANS.	1,372	1,372	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) TOTAL POWER PRODUCTION	82,692	82,692	-	-	-	19.1%	0.0%	0.0%	0.0%
(24) CORPORATE GROUPS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(25) EXECUTIVE MANAGEMENT	1,621	1,206	116	272	26	0.3%	0.1%	0.1%	0.0%
(26) CORP. SECRETARY & INSURANCE	11,100	7,815	1,685	1,036	570	1.8%	1.3%	0.3%	0.0%
(27) LEGAL SERVICES	4,913	3,656	352	826	78	0.8%	0.3%	0.3%	0.1%
(28) EXTERNAL RELATIONS	1,410	606	168	406	235	0.1%	0.1%	0.1%	0.4%
(29) ENVIRONMENTAL POLICIES & PROGRAMS	308	139	56	109	3	0.0%	0.0%	0.0%	0.0%
(30) TOTAL CORPORATE GROUPS	19,363	13,424	2,378	2,649	912	3.1%	1.7%	0.8%	1.5%
(31) CUSTOMER OPERATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(32) TRANSMISSION & DISTRIBUTION:	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(33) TRANSMISSION:	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(34) HV BEFORE STORM EXPENSES (not available as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(35) HV STORM EXPENSES (not available as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(36) HV and HV BEFORE STORM EXPENSES	23,965	-	23,965	-	-	0.0%	16.2%	0.0%	0.0%
(37) HV and HV STORM EXPENSES	267	-	267	-	-	0.0%	0.2%	0.0%	0.0%
(38) DISTRIBUTION:	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(40) OVERHEAD LINES BEFORE STORM EXPENSES	26,967	-	-	26,967	-	0.0%	0.0%	0.0%	0.0%
(41) OVERHEAD LINES STORM EXPENSES	21,878	-	-	21,878	-	0.0%	0.0%	0.0%	0.0%
(42) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(43) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(44) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(45) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(46) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(47) TOTAL DISTRIBUTION	57,520	-	-	57,520	-	0.0%	0.0%	17.4%	0.0%
(48) TOTAL CUSTOMER OPERATIONS - T & D	79,844	-	22,324	57,520	-	0.0%	16.4%	17.4%	0.0%
(49) GENERATION SERVICES	11,598	11,598	-	-	-	2.7%	0.0%	0.0%	0.0%
(50) CUSTOMER SERVICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) CUSTOMER SERVICE EXPERIENCE	1,455	-	-	-	1,455	0.0%	0.0%	0.0%	2.4%
(52) CUSTOMER SOLUTIONS	3,670	-	-	-	3,670	0.0%	0.0%	0.0%	6.1%
(53) CALL CENTRE:	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(54) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(55) CUSTOMER CARE	6,797	-	-	-	6,797	0.0%	0.0%	0.0%	11.4%
(56) REVENUE OPERATIONS:	2,255	-	-	-	2,255	0.0%	0.0%	0.0%	3.8%
(57) BILLING SERVICES & PAYMENTS	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(58) METER DATA SERVICES	1,162	-	-	1,162	-	0.0%	0.0%	0.4%	0.0%
(59) SMART METER OPERATIONS CENTER (SMOC)	1,403	-	-	-	1,403	0.0%	0.0%	0.0%	2.4%
(60) METER SERVICES - FIELD	4,525	-	-	-	4,525	0.0%	0.0%	0.0%	7.9%
(61) ELECTRICAL WIRING INSPECTION - FIELD	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(62) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(63) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(64) BAD DEBT EXPENSE	4,966	-	-	-	4,966	0.0%	0.0%	0.0%	8.3%
(65) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(66) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(67) TOTAL CUSTOMER SERVICE	27,875	-	-	1,162	26,713	0.0%	0.0%	0.4%	44.7%

		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)
		TOTAL	PROD.	TRANS.	DIST.	RETAIL	PROD.	TRANS.	DIST.
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	WEIGHTS	WEIGHTS	WEIGHTS
(1)	REGULATORY AFFAIRS								
(2)	Advocacy Expenses	1,837	1,367	132	309	29	0.3%	0.1%	0.0%
(3)	Other Expenses	2,211	3,981	517	1,232	115	1.2%	0.4%	0.2%
(4)	Subtotal	9,047	6,759	649	1,521	144	1.6%	0.5%	0.2%
(5)									
(6)	FINANCE GROUP								
(7)	INTERNAL AUDIT	1,736	1,292	125	292	28	0.3%	0.1%	0.0%
(8)	INVESTOR RELATIONS	265	120	49	94	2	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	445	331	32	75	7	0.1%	0.0%	0.0%
(10)	TREASURER	416	349	30	70	7	0.1%	0.0%	0.0%
(11)	CORPORATE TAX	807	302	109	308	8	0.1%	0.1%	0.0%
(12)									
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,432	2,655	246	577	55	0.6%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%
(16)									
(17)	TOTAL FINANCE	7,160	4,999	640	1,415	106	1.2%	0.5%	0.2%
(18)									
(19)	ENTERPRISE SERVICES								
(20)	PROCUREMENT & FACILITIES	11,984	2,996	2,996	2,996	2,996	0.7%	2.2%	0.9%
(21)	INFORMATION TECHNOLOGY	44,930	19,236	5,303	12,899	7,472	4.4%	3.9%	12.5%
(22)									
(23)	TOTAL ENTERPRISE SERVICES	56,914	22,232	8,319	15,895	10,468	5.1%	6.1%	17.5%
(24)									
(25)	HUMAN RESOURCES								
(26)	- HUMAN RESOURCES	8,782	3,760	1,040	2,521	1,460	0.9%	0.8%	2.4%
(27)									
(28)	OTHER EXPENSES	7,198	3,082	853	2,067	1,197	0.7%	0.6%	2.0%
(29)									
(30)	TOTAL DIVISIONAL EXPENSES Mr Advocacy Expense	310,010	148,526	36,072	84,441	40,971	34.3%	26.4%	68.6%
(31)									
(32)	TOTAL DIVISIONAL EXPENSES	311,846	149,892	36,204	84,700	41,900	34.6%	26.5%	68.7%
(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	49,170	22,257	9,018	17,466	428	5.1%	6.6%	0.7%
(45)	DEPRECIATION :								
(46)	STEAM	46,709	46,709	-	-	-	10.8%	0.0%	0.0%
(47)	HYDRO	16,143	16,143	-	-	-	3.7%	0.0%	0.0%
(48)	WIND	12,946	12,946	-	-	-	3.0%	0.0%	0.0%
(49)	SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%
(50)	LIABILITIES	6,831	6,831	-	-	-	1.6%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	2,804	2,804	-	-	-	0.6%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,300	8,300	-	-	-	1.9%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	3,086	3,086	-	-	-	0.7%	0.0%	0.0%
(54)	Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0.0%	0.0%	0.0%
(55)	Transmission - EMV and HV combined	25,393	-	25,393	-	-	0.0%	16.6%	0.0%
(56)	DISTRIBUTION - Lines	2,995	-	-	2,995	-	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	1,308	-	-	1,308	-	0.0%	0.0%	0.0%
(58)	DISTRIBUTION - Other	8,869	-	-	8,869	-	0.0%	0.0%	2.7%
(59)	DISTRIBUTION - Substations	20,473	-	-	20,473	-	0.0%	0.0%	6.2%
(60)	DISTRIBUTION - OH Lines	11,916	-	-	11,916	-	0.0%	0.0%	3.6%
(61)	DISTRIBUTION - JIG Lines	2,885	-	-	2,885	-	0.0%	0.0%	0.9%
(62)	DISTRIBUTION - Line Transformers	27,755	-	-	27,755	-	0.0%	0.0%	8.4%
(63)	DISTRIBUTION - Services	4,053	-	-	4,053	-	0.0%	0.0%	1.2%
(64)	DISTRIBUTION - Motors	7,339	-	-	7,339	-	0.0%	0.0%	2.4%
(65)	DISTRIBUTION - Streetlight Related	4,480	-	-	4,480	-	0.0%	0.0%	1.4%
(66)	GENERAL PROPERTY TRANSMISSION	13,260	-	267	8,819	5,259	0.0%	0.0%	1.6%
(67)	GENERAL PROPERTY DISTRIBUTION TRANSMISSION COMMUNIC.	3,334	-	657	1,677	1,000	0.0%	0.0%	0.0%
(68)	GENERAL PROPERTY DISTRIBUTION TRANSMISSION NON COMM.	7,550	-	2,657	4,526	-	0.0%	0.0%	0.0%
(69)	GENERAL PROPERTY TYPICAL FUNCTION LOAD	36,863	17,261	9,775	15,837	-	0.0%	0.0%	0.0%
(70)									
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%
(72)	INTEREST NET	138,141	62,844	23,680	46,479	5,137	14.5%	17.4%	14.1%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	(10,336)	(4,702)	(1,772)	(3,478)	(384)	-1.1%	-1.1%	-0.6%
(75)									
(76)	TOTAL OPERATING EXPENSES	763,743	344,442	102,968	263,912	62,431	79.5%	75.4%	87.8%
(77)									
(78)	NON-OPERATING REVENUE:								
(79)	GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%
(80)	EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%
(82)	CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%
(83)	NSP	0	0	0	0	0	0.0%	0.0%	0.0%
(84)	RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%
(86)	POLY SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%
(87)	STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%
(88)	AMT OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%
(89)	OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%
(90)									
(91)	PROFIT/LOSS	195,572	88,971	33,525	69,803	7,223	20.5%	34.6%	20.0%
(92)									
(93)	TOTAL NET EXPENSES	959,314	433,413	136,493	329,714	69,706	100.0%	100.0%	100.0%
(94)									
(95)	Generation								
(96)	Transmission								
(97)	Retail								
(98)									
(99)	Total								

NE FUNCTIONALIZ FOR THE Y (N1)				NOVA SCOTIA POWER INC. FUNCTIONALIZATION OF OPERATING EXPENSES FOR THE YEAR ENDING DECEMBER 31, 2026 (IN THOUSANDS OF DOLLARS)							EXHIBIT 4 - Detail A PAGE 5 OF 8	
	(1) SHORE POWER	(2) GEN REPL LOAD FOLL	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EB5	(8) RTR	(7) OATT	(8) TOTAL BTL		
(1) FUEL	-	-	-	-	-	-	-	-	-	-		
(2) PURCHASED POWER:												
(3) OTHER THAN BIOMASS AND WIND	-	-	-	-	-	-	-	-	-	-		
(4) BIOMASS	-	-	-	-	-	-	-	-	-	-		
(5) MARITIME LINK	-	-	-	-	-	-	-	-	-	-		
(6) WIND ENRG	-	-	-	-	-	-	-	-	-	-		
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-		
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-		
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-		
(10) TOTAL	-	-	-	-	-	-	-	-	-	-		
(11)												
(12) POWER PRODUCTION												
(13) THERMAL OPERATING & MAINT.										28	1,545	
(14) HYDRO OPERATING & MAINT.										1	49	
(15) WIND - OPERATING & MAINT.										4	219	
(16) SOLAR - OPERATING & MAINT.										-	-	
(17) BIOMASS - OPERATING & MAINT.										3	176	
(18) COMBUSTION TURBINE - OPER. & MAINT.										0	17	
(19) FUEL PROCUREMENT										3	174	
(20) GENERATION DEVELOPMENT										-	-	
(21) GENERATION BATTERIES										-	-	
(22) RADIAL TO GENERATION TRANS.										1	37	
(23) TOTAL POWER PRODUCTION										39.9	2,222	
(24)										-	-	
(25) CORPORATE GROUPS										-	-	
(26) EXECUTIVE MANAGEMENT										1	43	
(27) CORP. SECRETARY & INSURANCE										10	299	
(28) LEGAL SERVICES										3	130	
(29) EXTERNAL RELATIONS										1	35	
(30) ENVIRONMENTAL POLICIES & PROGRAMS										0	8	
(31)										-	-	
(32) TOTAL CORPORATE GROUPS										15	516	
(33)										-	-	
(34) CUSTOMER OPERATIONS										-	-	
(35) TRANSMISSION & DISTRIBUTION										-	-	
(36) TRANSMISSION:										-	-	
(37) HV BEFORE STORM EXPENSES not available as a separate item										0	0	
(38) HV BEFORE STORM EXPENSES not available as a separate item										0	0	
(39)										-	-	
(40) EHV and HV BEFORE STORM EXPENSES										15	716	
(41) EHV and HV BEFORE STORM EXPENSES										1	8	
(42) DISTRIBUTION:										-	-	
(43) SUBSTATIONS										-	34	
(44) OVERHEAD LINES BEFORE STORM EXPENSES										-	145	
(45) UNDERGROUND LINES										-	13	
(46) LINE TRANSFORMERS										-	-	
(47) METERS (Meter Shop Only)										-	-	
(48) COMMUNICATIONS										-	-	
(49) STREET LIGHTING										-	13	
(50) TOTAL DISTRIBUTION										-	1,342	
(51)										-	-	
(52) TOTAL CUSTOMER OPERATIONS - T & D										73	2,070	
(53)										-	-	
(54)										-	-	
(55) GENERATION SERVICES										6	312	
(56)										-	-	
(57) CUSTOMER SERVICE										-	-	
(58) CUSTOMER SERVICE EXPERIENCE										1	25	
(59) CUSTOMER SOLUTIONS										2	63	
(60) CALL CENTRE:										-	-	
(61) CUSTOMER CARE ADMIN										1	21	
(62) CUSTOMER CARE										3	116	
(63) REVENUE OPERATIONS:										-	-	
(64) BILLING SERVICES & PAYMENTS										1	38	
(65) METER DATA SERVICES										0	7	
(66) SMART METER OPERATIONS CENTER (SMOC)										-	27	
(67) METER SERVICES - FIELD										1	24	
(68) ELECTRICAL WIRING INSPECTION - FIELD										2	77	
(69) REVENUE OPS ADMIN										-	-	
(70) CREDIT SERVICES										-	-	
(71) BAD DEBT EXPENSE										2	85	
(72) MARKETING & SALES										-	-	
(73) METER SERVICES - INSPECTORS										-	-	
(74) TOTAL CUSTOMER SERVICE										13	483	
(75)										-	-	

EXHIBIT 4 - Detail A

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FUNCT
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2016
(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN/REPL LOAD FOLL	(3) ELIADC	(4) BUTU	(5) SPELL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1) REGULATORY AFFAIRS										
(2) Advocacy Expense									1	40
(3) Other Expenses									4	351
(4) Subtotal									5	240
(5)										
(6) FINANCE GROUP										
(7) INTERNAL AUDIT									1	
(8) INVESTOR RELATIONS									0	7
(9) DIRECTOR FINANCE									0	12
(10) TREASURER									0	11
(11) CORPORATE TAX									1	23
(12)										
(13) CM FINANCE										
(14) CORPORATE CONTROLLER									2	91
(15) CORP. PERFORMANCE & BACK OFFICE									-	-
(16)										
(17) TOTAL FINANCE									5	190
(18)										
(19) ENTERPRISE SERVICES										
(20) PROCUREMENT & FACILITIES									13	299
(21) INFORMATION TECHNOLOGY									30	1,119
(22)										
(23) TOTAL ENTERPRISE SERVICES									43	1,418
(24)										
(25) HUMAN RESOURCES										
(26) HUMAN RESOURCES									6	219
(28) OTHER EXPENSES									5	179
(29)										
(30) TOTAL DIVISIONAL EXPENSES In Advocacy Expense									210	7,835
(31)										
(32) TOTAL DIVISIONAL EXPENSES									211	7,884
(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									40	1,307
(45) DEPRICIATION :										
(46) STEAM									23	1,255
(47) WIND									8	434
(48) WIND									6	348
(49) SOLAR									-	-
(50) LM000									3	184
(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 - BSV and HV combined									83	828
(56) DISTRIBUTION - Load									-	-
(57) DISTRIBUTION - Easements									-	70
(58) DISTRIBUTION - Other									31	-
(59) DISTRIBUTION - Substations									-	207
(60) DISTRIBUTION - Poles and Pictures									-	478
(61) DISTRIBUTION - Oil Lines									-	278
(62) DISTRIBUTION -JUG Lines									-	87
(63) DISTRIBUTION - Line Transformers									-	647
(64) DISTRIBUTION -Services									-	85
(65) DISTRIBUTION -Mixers									-	185
(66) DISTRIBUTION - Streetlight Related									-	105
(67) GENERAL PROPERTY DISTRIBUTION - POWER LINES									274	4
(68) GENERAL PROPERTY DISTRIBUTION - TRANSMISSION COMMUNIC									2	61
(69) GENERAL PROPERTY DISTRIBUTION - TRANSMISSION WORK COUN									9	200
(70) GENERAL PROPERTY DISTRIBUTION - TRANSMISSION WORK COUN									31	984
(71) GLACE BAY WRITE-OFF									-	-
(72) INTEREST NET									110	3,632
(73) PREFERRED DIVIDENDS									(8)	(272)
(74) CORPORATE TAXES										
(75) TOTAL OPERATING EXPENSES									929	19,662
(76)										
(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) AM OPT OUT CHARGE									-	-
(89) OTHER REVENUE									-	-
(90)									-	-
(91) PROFIT/LOSS									156	5,142
(92)										
(93) TOTAL NET EXPENSES									686	24,804
(94)										
(95) Generation									209	11,644
(96) Transmission									4,448	447
(97) Distribution									-	7,093
(98) Retail									30	1,019
(99) Total									686	24,804
(100)										

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	22,324	728	23,051
(3) NON-DIRECT	13,880	452	14,332
(4) TOTAL OPER. & MAINT.	36,204	1,180	37,384
(6) DEPRECIATION			
(7) DIRECT	25,393	828	26,220
(8) GENERAL PROPERTY	10,435	340	10,775
(9) TOTAL DEPRECIATION	35,827	1,168	36,995
(11) TAX			
(12) CORPORATE TAX	(3,011)	(98)	(3,109)
(13) REGULATORY AMORTIZATION	1,239	40	1,280
(14) GRANTS IN LIEU OF TAXES	9,018	294	9,312
(15) TOTAL TAX	7,247	236	7,483
(17) INTEREST			
(18) TOTAL BEFORE AFUDC	24,062	784	24,846
(19) LESS: AFUDC INTEREST	(382)	(12)	(394)
(20) INTEREST TOTAL	23,680	772	24,452
(22) RETAINED EARNINGS	33,525	1,093	34,617
(24) MISCELLANEOUS REVENUE CREDIT	(277)	-	(277)
(26) TOTAL	136,206	4,448	140,654

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	18,420	\$8,586	\$9,835	-
(3) PURCHASES - BIOMASS	20,239	\$5,527	\$14,712	-
(4) MARITIME LINK	198,043	\$92,308	\$105,735	-
(5) PURCHASES - WIND ERIS	33,316	15,527.5	17,788.5	-
(6) PURCHASES - WIND NRIS	111,171	51,811.8	59,359.5	-
(7) IMPORTS	94,391	0	94,390.8	-
(8) BUTU CAPACITY CREDIT	301	301	0	-
(8) OPER. & MAINT. - STEAM	110,077	51,313	58,764	-
(9) OPER. & MAINT. - HYDRO	3,503	1,633	1,870	-
(10) OPER. & MAINT. - WIND	15,594	7,269	8,325	-
(11) OPER. & MAINT. - BIOMASS	12,559	5,854	6,704	-
(12) OPER. & MAINT. - LM6000	1,200	559	641	-
(13) OPER. & MAINT. - OTHER CT's	2,965	2,965	0	-
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,627	1,224	1,402	-
(16) DSM				
(17) FCR DEFERRAL	0	0	0	-
(18) REG. AFFAIRS - ADVOCACY EXPENSE	1,366.9	637	730	-
(18) GRANTS IN LIEU OF TAXES	22,257	10,375	11,882	-
(19) Depreciation:				
(20) STEAM	46,709	21,774	24,935	-
(21) HYDRO	16,143	7,525	8,618	-
(22) WIND	12,946	6,035	6,911	-
(23) LM6000	6,831	3,184	3,647	-
(24) GAS TURBINE - OTHER	2,804	1,307	1,497	-
(25) GENERATION BATTERIES	8,350	3,893	4,458	-
(26) RADIAL TO GENERATION TRANS.	3,086	1,439	1,647	-
(27) GENERAL PROPERTY	17,281	8,056	9,225	-
(28)				
(29) INTEREST NET OF AFUDC	62,844	25,637	37,208	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	(4,702)	(1,918)	(2,784)	-
(32) NON-OPERATING REVENUE:				
(33) EXPORT SALES	0	0	0	-
(34) STEAM AND ASH SALES	(5,018)	(1,331)	(3,686)	-
(35) OTHER REVENUE	(3,370)	(894)	(2,476)	-
(36) RETURN (PROFIT/LOSS)	88,971	36,295	52,676	-
(37)				
(38) TOTAL GENERATION	\$1,334,940.477	\$366,892.976	\$968,047.501	-

EXHIBIT 5
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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	35,815	35,815	0	-
(22) O&M - EHV Storm Expense	257	257	0	-
(23) REG. AFFAIRS - ADVOCACY EXPENSE	132	132	0	-
(24) GRANTS IN LIEU OF TAXES	9,018	9,018	0	-
(25) Depreciation:				
(26) TRANSMISSION	25,393	25,393	0	-
(27) GENERAL PROPERTY	10,435	10,435	0	-
(28)				
(29) INTEREST NET OF AFUDC	23,680	23,680	0	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	(1,772)	(1,772)	0	-
(32) Non-Operating Revenue:				
(33) OTHER REVENUE	(277)	(277)	0	-
(34) FCR DEFERRAL	0	0	0	-
(35) RETURN (PROFIT/LOSS)	33,525	33,525	0	-
(36)				
(37) TOTAL - EHV and HV Combined	136,206	136,206	0	-
(38)				
(39) TOTAL TRANSMISSION	\$136,205.943	\$136,205.94	\$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	\$2,078	\$2,078	\$0	-
(3) OVERHEAD LINES Before Storm Expense	\$54,318	\$13,606	\$0	40,712.3
(4) OVERHEAD LINES Storm Expense	24,745	9,071	0	15,674.2
(5) UNDERGROUND LINES	814	234	0	580.7
(6) LINE TRANSFORMERS	0	0	0	-
(7) METERS	1,672	0	0	1,672.0
(8) COMMUNICATIONS	0	0	0	-
(9) REG. AFFAIRS - ADVOCACY EXPENSE	309	89	0	220.1
(9) GRANTS IN LIEU OF TAXES	17,138	9,861	0	7,277.3
(10) Depreciation:				
(11) DISTRIBUTION - Land	0	-	0	-
(12) DISTRIBUTION - Easements	2,995	1,579	0	1,415.7
(13) DISTRIBUTION - Other	1,328	700	0	627.6
(14) DISTRIBUTION - Substations	8,859	8,859	0	-
(15) DISTRIBUTION - Poles and Fixtures	20,473	5,872	0	14,601.2
(16) DISTRIBUTION - OH Lines	11,916	6,910	0	5,005.7
(17) DISTRIBUTION -UG Lines	2,885	724	0	2,161.1
(18) DISTRIBUTION -Line Transformers	27,735	27,735	0	-
(19) DISTRIBUTION -Services	4,053	-	0	4,052.6
(20) DISTRIBUTION -Meters	7,939	-	0	7,939.0
(21) GENERAL PROPERTY	26,031	15,530	0	10,501.3
(22)				
(23) INTEREST NET OF AFUDC	45,605	26,240	0	19,365.3
(24) PREFERRED DIVIDENDS	0	0	0	-
(25) CORPORATE TAXES	(3,412)	(1,963)	0	(1,449.0)
(26) RETURN (PROFIT/LOSS)	64,565	37,149	0	27,416.2
(27)				
(28) Streetlights:				
(29) MAINTENACE	814	814	0	-
(30) GRANTS IN LIEU OF TAXES	329	329	0	-
(31) DEPRECIATION	4,480	4,480	0	-
(32) INTEREST NET OF AFUDC	874	874	0	-
(33) PREFERRED DIVIDENDS	0	0	0	-
(34) CORPORATE TAXES	(65)	(65)	0	-
(35) RETURN (PROFIT/LOSS)	1,238	1,238	0	-
(36) Subtotal	7,670	7,670	0	-
(37)				
(38) POLE SERVICES	(16,364)	(5,999)	0	(10,365.7)
(39) OTHER REVENUE	(709)	(359)	0	(350.2)
(41) TOTAL DISTRIBUTION	\$312,640.798	\$165,583.52	\$0	147,057.3

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
RETAIL FUNCTION				
(1) CUSTOMER EXPERIENCE AND SOLUTIONS	8,485	0	0	8,485.1
(2) CALL CENTRE	13,256	0	0	13,255.7
(3) BILLING SERVICES & PAYMENTS	3,733	0	0	3,732.6
(4) METER SERVICES - INSPECTORS	0	0	0	-
(5) METER DATA SERVICES	717	0	0	716.8
(6) METER SERVICES - FIELD	2,323	0	0	2,323.3
(7) ELECT. WIRING INSPECT. - FIELD	7,492	0	0	7,491.6
(8) REVENUE OPS ADMIN	0	0	0	-
(9) CREDIT SERVICES	0	0	0	-
(10) BAD DEBT EXPENSE	4,966	0	0	4,965.6
(11) MARKETING & SALES	0	0	0	-
(12) REG. AFFAIRS - ADVOCACY EXPENSE	29	0	0	29.2
(12) COGS	0	0	0	-
(13) GRANTS IN LIEU OF TAXES	428	0	0	427.9
(14) Depreciation:				
(15) DISTRIBUTION	0	0	0	-
(16) GENERAL PROPERTY	6,251	0	0	6,250.7
(17) INTEREST NET OF AFUDC	5,137	0	0	5,137.3
(18)				
(19) PREFERRED DIVIDENDS	0	0	0	-
(20) CORPORATE TAXES	(384)	0	0	(384.4)
(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	(0.0)	0	0	(0.0)
(28) OTHER REVENUE	(140.8)	0	0	(140.8)
(29) RETURN (PROFIT/LOSS)	7,273.2	0	0	7,273.2
(31) TOTAL RETAIL	\$41,424.1	\$0.0	\$0.0	\$41,424.1
(33)				
(34) TOTAL NET EXPENSES	\$1,825,211.3	\$668,682.4	\$968,047.5	\$188,481.4

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	\$110,077		
(4)	HYDRO O&M	\$3,503		
(5)	WIND O&M	\$15,594		
(6)	BIOMASS O&M	\$12,559		
(7)	LM6000 O&M	\$1,200		
(8)	OTHER CT's O&M	\$2,965		
(9)	GENERATION BATTERIES	\$0		
(10)	RADIAL TO GENERATION TRANS.	\$2,627		
(11)				
(12)	NET THERMAL O&M	<u>\$148,526</u>		
(13)				
(14)	THERMAL O&M	\$0	Intermediate Classification Factor	
(15)	HYDRO O&M	0		
(16)	WIND O&M	0		
(17)			Was:	16%
(18)	BIOMASS O&M	0	Now:	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	\$110,077		
(28)				
(29)	HYDRO O&M	3,503		
(30)	WIND O&M	15,594		
(31)	BIOMASS O&M	12,559		
(32)	LM6000 O&M	1,200		
(33)	OTHER CT's O&M	2,965		
	GENERATION BATTERIES	0		
	RADIAL TO GENERATION TRANS.	2,627		
(34)				
(35)	NET THERMAL O&M D&E SPLIT	<u>\$148,526</u>		
(36)				
(37)	THERMAL O&M DMD. ALLOC. %	46.62%		
(38)	THERMAL O&M ENG. ALLOC. %	53.38%		
(39)				
(40)	BIOMASS DEMAND ALLOC %	46.62%		
(41)				
(42)	BIOMASS ENERGY ALLOC %	53.38%		
(43)				
(44)		NRIS	ERIS	
(45)	WIND O&M DMD. ALLOC. %	46.62%	46.62%	
(46)	WIND O&M ENG. ALLOC. %	53.38%	53.38%	
(47)				
(48)				
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%		
(50)				
(51)	POLE & WIRE DMD/CUST SPLIT	28.68%		
(52)				
(53)		DEMAND	ENERGY	CUSTOMER
(54)				
(55)	GEN. PROP. ALLOC. - GEN.	8,056	9,225	0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,435	0	0
(58)	GEN. PROP. ALLOC. - DIST.	15,530	0	10,501
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,251
(60)				
(61)	TOTAL	34,020	9,225	16,752

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	(12) ALLOCATION FACTOR
DEMAND CLASSIFICATION												
GENERATION												
(1) FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	See BCF File
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	8,586	5,372.28	274.26	1,488.25	169.64	152.45	195.97	778.02	-	115.90	38.89	See BCF File
(3) PURCHASES - BIOMASS	5,527	3,458.31	176.55	958.03	109.20	98.14	126.15	500.83	-	74.61	25.04	See BCF File
(4) MARITIME LINK	92,308	57,759.88	2,948.64	16,000.86	1,823.90	1,639.07	2,106.94	8,364.82	-	1,246.12	418.15	See BCF File
(5) PURCHASES - WIND ERIS	15,528	9,715.99	496.00	2,691.56	306.80	275.71	354.42	1,407.07	-	209.61	70.34	See BCF File
(6) PURCHASES - WIND NRIS	51,812	32,420.03	1,655.04	8,981.12	1,023.73	919.99	1,182.61	4,695.09	-	699.44	234.70	See BCF File
(7) IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8) BUTU CAPACITY CREDIT	301	188.56	9.63	52.24	5.95	5.35	6.88	27.31	-	4.07	1.37	See BCF File
(9) OPER. & MAINT. - STEAM	51,313	32,108	1,639	8,895	1,014	911	1,171	4,650	0	693	232	D-3A
(10) OPER. & MAINT. - HYDRO	1,633	1,022	52	283	32	29	37	148	0	22	7	D-3A
(11) OPER. & MAINT. - WIND	7,269	4,549	232	1,260	144	129	166	659	0	98	33	D-3A
(12) OPER. & MAINT. - BIOMASS	5,854	3,663	187	1,015	116	104	134	531	0	79	27	D-3A
(13) OPER. & MAINT. - LM6000	559	350	18	97	11	10	13	51	0	8	3	D-3A
(14) OPER. & MAINT. - OTHER CT's	2,965	1,855	95	514	59	53	68	269	0	40	13	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	1,224	766	39	212	24	22	28	111	0	17	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	637	310	48	251	0	28	0	0	0	0	0	R-2
(19) GRANTS IN LIEU	10,375	6,492	331	1,798	205	184	237	940	0	140	47	P-7
(20) DEPRECIATION	53,212	33,296	1,700	9,224	1,051	945	1,215	4,822	0	718	241	EXH 6D
(21) INTEREST NET OF AFUDC	25,637	16,042	819	4,444	507	455	585	2,323	0	346	116	P-14
(22) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23) CORPORATE TAXES	(1,918)	(1,200)	(61)	(333)	(38)	(34)	(44)	(174)	0	(26)	(9)	P-14
(24) Non-Operating Revenue:												
(25) STEAM AND ASH SALES	(1,331)	(833)	(43)	(231)	(26)	(24)	(30)	(120)	0	(18)	(6)	O-8
(26) OTHER REVENUE	(894)	(559)	(29)	(155)	(18)	(16)	(20)	(81)	0	(12)	(4)	O-8
(27) RETURN (PROFIT/LOSS)	36,295	22,711	1,159	6,291	717	644	828	3,289	0	490	164	P-14
(28) INTERR. RIDER DMD ADJ.	(30,362)	0	0	0	0	0	0	(30,362)	0	0	0	DIRECT
(29) ALLOC. OF INTERR. DMD. ADJ.	30,362	18,999	970	5,263	600	539	693	2,751	0	410	138	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	366,892.976	248,485	12,717	69,001	7,837	7,071	9,053	5,579	0.0	5,354	1,797	
(36)												
(37) TRANSMISSION	366,893	0										
(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)	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	\$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)	35,815	22,410	1,144	6,208	708	636	817	3,245	0	483	162	D-3A
(3) OPERATING & MAINT. (Storm Expense)	257	161	8	45	5	5	6	23	0	3	1	D-3A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	132	64	10	52	0	6	0	0	0	0	0	R-2
(4) GRANTS IN LIEU	9,018	5,643	288	1,563	178	160	206	817	0	122	41	P-8B
(5) DEPRECIATION	35,827	22,418	1,144	6,210	708	636	818	3,247	0	484	162	EXH 6D
(6) INTEREST NET OF AFUDC	23,680	14,817	756	4,105	468	420	540	2,146	0	320	107	P-15B
(7) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8) CORPORATE TAXES	(1,772)	(1,109)	(57)	(307)	(35)	(31)	(40)	(161)	0	(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	(277)	(173)	(9)	(48)	(5)	(5)	(6)	(25)	0	(4)	(1)	O-9B
(12) RETURN (PROFIT/LOSS)	33,525	20,977	1,071	5,811	662	595	765	3,038	0	453	152	P-15B
(13) TOTAL - EHV	136,206	85,209	4,357	23,639	2,689	2,422	3,106	12,331	0	1,837	616	
(16) TOTAL TRANSMISSION	136,205.94	85,209	4,357	23,639	2,689	2,422	3,106	12,331	0	1,837	616	
(17) DISTRIBUTION												
(19) Before Streetlights:												
(20) OPERATING & MAINT.	24,988	16,813	930	4,887	454	545	649	374	0	108	229	EXH 6A
(21) REG. AFFAIRS - ADVOCACY EXPENSE	89	43	7	35	0	4	0	0	0	0	0	R-2
(21) GRANTS IN LIEU	9,861	6,741	374	1,942	119	217	243	104	0	28	92	P-9
(22) DEPRECIATION	67,909	46,422	2,575	13,377	821	1,497	1,671	718	0	195	633	EXH 6D
(23) INTEREST NET OF AFUDC	26,240	17,927	994	5,166	319	578	646	279	0	76	255	P-16
(24) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25) CORPORATE TAXES	(1,963)	(1,341)	(74)	(387)	(24)	(43)	(48)	(21)	0	(6)	(19)	P-16
(26) Non-Operating Revenue:												
(27) POLE SERVICES	(5,999)	(4,079)	(226)	(1,180)	(85)	(132)	(151)	(69)	0	(20)	(56)	P-21
(27) OTHER REVENUE	(359)	(233)	(13)	(67)	(5)	(8)	(8)	(4)	0	(1)	(20)	O-10
(28) RETURN (PROFIT/LOSS)	37,149	25,380	1,408	7,314	452	819	914	394	0	107	360	P-16
(29) Streetlights:												
(31) OPERATING & MAINT.	814	0	0	0	0	0	0	0	0	0	814	EXH 6A
(32) GRANTS IN LIEU OF TAXES	329	0	0	0	0	0	0	0	0	0	329	P-9A
(33) Depreciation	4,480	0	0	0	0	0	0	0	0	0	4,480	EXH 6D
(34) INTEREST NET OF AFUDC	874	0	0	0	0	0	0	0	0	0	874	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)	1,238	0	0	0	0	0	0	0	0	0	1,238	P-16B
(38) Subtotal	7,670	0	0	0	0	0	0	0	0	0	7,670	
(40) TOTAL DISTRIBUTION	165,583.52	107,672	5,975	31,087	2,052	3,477	3,914	1,775	0	488	9,143	
(41) TOTAL DEMAND	\$668,682.443	\$441,367	\$23,048	\$123,727	\$12,577	\$12,970	\$16,073	\$19,684	\$0.0	\$7,679	\$11,556	

REDACTED ELID Tariff U-1 Attachment 2 Page 39 of 94

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	TOTAL COMPANY	DOMESTIC	SMALL GENERAL	GENERAL	GENERAL LARGE	SMALL INDUSTRIAL	MEDIUM INDUSTRIAL	LARGE INDUSTRIAL	ELI 2P-RTP	MUNICIPAL	UNMETERED	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	57,240.9	-	5,082.9	3,105.0	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	\$9,835	4,754.2	330.6	2,110.6	343.7	247.0	426.9	1,440.8	-	105.3	75.8	See BCF
(3)	PURCHASES - BIOMASS	\$14,712	7,161.26	499.32	3,168.61	513.85	368.02	628.99	2,098.86	-	161.39	111.75	See BCF
(4)	MARITIME LINK	\$105,735	51,276.5	3,557.7	22,729.3	3,677.8	2,698.0	4,604.4	15,250.3	-	1,128.8	811.9	See BCF
(5)	PURCHASES - WIND ERIS	\$17,789	8,725.75	598.80	3,790.82	609.39	441.23	756.92	2,537.19	-	194.01	134.41	See BCF
(6)	PURCHASES - WIND NRIS	\$59,359	29,255.22	1,996.07	12,606.17	2,015.24	1,465.88	2,513.96	8,409.28	-	650.72	446.91	See BCF
(7)	IMPORTS	\$94,391	44,140.31	3,171.07	20,577.97	3,451.53	2,422.48	4,259.47	14,632.24	-	975.98	759.73	See BCF
(8)	BUTU CAPACITY CREDIT	\$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	58,764	29,345	1,987	12,443	1,958	1,428	2,433	8,069	(0)	668	433	E-1A
(9)	OPER. & MAINT. - HYDRO	1,870	934	63	396	62	45	77	257	(0)	21	14	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,325	4,157	282	1,763	277	202	345	1,143	(0)	95	61	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,704	3,348	227	1,420	223	163	278	921	(0)	76	49	E-1A
(12)	OPER. & MAINT. - LM6000	641	320	22	136	21	16	27	88	(0)	7	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	1,402	700	47	297	47	34	58	193	(0)	16	10	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	730	355	55	288	0	32	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	11,882	5,933	402	2,516	396	289	492	1,632	(0)	135	88	P-10
(19)	DEPRECIATION	60,938	30,431	2,061	12,903	2,030	1,481	2,523	8,368	(0)	693	449	EXH 6D
(20)	INTEREST NET OF AFUDC	37,208	18,580	1,258	7,879	1,240	904	1,540	5,109	(0)	423	274	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	(2,784)	(1,390)	(94)	(589)	(93)	(68)	(115)	(382)	0	(32)	(21)	P-17
(23)	Non-Operating Revenue:												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	(3,686)	(1,834.61)	(124.84)	(782.96)	(123.51)	(90.19)	(153.30)	(508.05)	0.00	(41.61)	(27.23)	O-11
(26)	OTHER REVENUE	(2,476)	(1,232)	(84)	(526)	(83)	(61)	(103)	(341)	0	(28)	(18)	O-11
(27)	RETURN (PROFIT/LOSS)	52,676	26,305	1,782	11,154	1,755	1,280	2,181	7,233	(0)	599	388	P-17
(28)													
(29)	TOTAL GENERATION	968,047.501	481,870	32,783	205,575	32,424	23,675	40,248	133,390	(0.0)	10,932	7,151	
(30)													
(31)	TRANSMISSION												
(32)													

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(62)	TOTAL TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0
(63)												
(64)	TOTAL ENERGY	\$968,047,501	\$481,870	\$32,783	\$205,575	\$32,424	\$23,675	\$40,248	\$133,390	(\$0.0)	\$10,932	\$7,151

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) <u>CUST. CLASSIFICATION</u>												
(2) DISTRIBUTION												
(3) OPERATING & MAINT.	\$58,639	\$53,008	\$2,986	\$1,328	\$2	\$249	\$17	\$3	\$0.0	\$1	\$1,045	EXH 6A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	220	107	17	87	0	10	0	0	\$0.0	0	0	R-2
(5) GRANTS IN LIEU	7,277	6,494	370	253	1	48	4	1	\$0.0	0	106	P-12
(6) DEPRECIATION	46,304	41,322	2,352	1,611	3	305	27	6	\$0.0	1	678	EXH 6D
(7) INTEREST NET OF AFUDC	19,365	17,296	984	659	1	125	11	2	\$0.0	0	287	P-19
(8) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	\$0.0	0	0	P-19
(9) CORPORATE TAXES	(1,449)	(1,294)	(74)	(49)	(0)	(9)	(1)	(0)	\$0.0	(0)	(22)	P-19
(10) Non-Operating Revenue:												
(11) POLE SERVICES	(10,366)	(9,389)	(527)	(216)	(0)	(40)	(2)	(0)	\$0.0	(0)	(190)	P-22
(12) OTHER REVENUE	(350)	(314)	(18)	(10)	(0)	(2)	(0)	(0)	\$0.0	(0)	(6)	O-13
(13) RETURN (PROFIT/LOSS)	<u>27,416</u>	<u>24,487</u>	<u>1,393</u>	<u>932</u>	<u>2</u>	<u>176</u>	<u>15</u>	<u>3</u>	<u>\$0.0</u>	<u>0</u>	<u>407</u>	P-19
(14) TOTAL DISTRIBUTION	147,057.273	131,718	7,481	4,594	9	861	70	15	\$0.0	2	2,306	
(16) RETAIL												
(17) METER READING & ELECTRIC INSPECT.	9,814.872	7,318	928	802	31	117	47	102	(\$0.00)	4	465	EXH 6A
(18) CUSTOMER EXPERIENCE AND SOLUTIONS	8,485.108	5,099	885	1,401	199	153	244	387	\$0.00	24	94	O-15
(19) CALL CENTRE	13,255.670	10,871	725	814	53	112	72	177	(\$0.00)	22	410	C-3
(20) BILLING SERVICES	3,732.650	3,061	204	229	15	31	20	50	(\$0.00)	6	116	C-3
(21) ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	\$0.00	0	0	C-7
(22) METER DATA SERVICES	716.769	45	65	114	104	75	78	114	\$0.00	121	0	O-16
(23) PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	\$0.00	0	0	C-7
(24) CREDIT SERVICES	4,965.628	4,171	116	609	0	69	0	0	\$0.00	0	0	EXH 6C
(25) MARKETING & SALES	0.000	0	0	0	0	0	0	0	\$0.00	0	0	O-15
(26) REG. AFFAIRS - ADVOCACY EXPENSE	29.228	14	2	12	0	1	0	0	\$0.00	0	0	R-2
(27) COGS	0.000	0	0	0	0	0	0	0	\$0.00	0	0	C-7
(28) GRANTS IN LIEU	427.898	382	22	15	0	3	0	0	\$0.00	0	6	N/A
(29) DEPRECIATION	6,250.665	5,578	317	217	0	41	4	1	\$0.00	0	91	N/A
(30) INTEREST NET OF AFUDC	5,137.262	4,038	216	498	57	62	104	104	\$0.00	20	38	N/A
(31) PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	\$0.00	0	0	N/A
(32) CORPORATE TAXES	(384.386)	(302)	(16)	(37)	(4)	(5)	(8)	(8)	\$0.00	(1)	(3)	N/A
(33) Non-Operating Revenue:												
(34) LATE PAYMENT CHARGE	(5,743.057)	(4,690)	(267)	(616)	(3)	(69)	(92)	(1)	\$0.00	0	(5)	R-3
(35) CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	(3,300)	(135)	(45)	(4)	(5)	(0)	(0)	\$0.00	0	(5)	R-4
(36) NSF	(158.508)	(154)	(3)	(2)	(0)	(0)	(0)	0	\$0.00	0	(0)	R-5
(37) RETAIL SALES	(1,490.5)	(47)	0	(768)	(105)	(56)	(311)	(177)	\$0.00	(26)	0	R-6
(38) WIRING INSPECTIONS	(7,253.478)	(5,180)	(771)	(635)	(21)	(94)	(33)	(68)	\$0.00	0	(451)	C-8
(39) AMI OPT OUT CHARGE	(0.000)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	\$0.00	(0)	0	C-6
(40) OTHER REVENUE	(140.848)	(109)	(8)	(13)	(1)	(2)	(2)	(3)	\$0.00	(1)	(2)	O-14
(41) RETURN (PROFIT/LOSS)	<u>7,273.236</u>	<u>5,717</u>	<u>306</u>	<u>705</u>	<u>80</u>	<u>88</u>	<u>148</u>	<u>147</u>	<u>\$0.00</u>	<u>28</u>	<u>54</u>	N/A
(42) TOTAL RETAIL	41,424.095	32,513	2,586	3,300	401	522	272	826	(\$0.00)	195	809	
(43) TOTAL CUSTOMER	<u>188,481</u>	<u>164,231</u>	<u>10,067</u>	<u>7,894</u>	<u>410</u>	<u>1,383</u>	<u>343</u>	<u>841</u>	<u>(\$0.00)</u>	<u>197</u>	<u>3,115</u>	
(44) TOTAL NET EXPENSES	<u>1,825,211</u>	<u>1,087,468</u>	<u>65,898</u>	<u>337,196</u>	<u>45,411</u>	<u>38,029</u>	<u>56,664</u>	<u>153,916</u>	<u>(\$0.00)</u>	<u>18,808</u>	<u>21,822</u>	\$21,822

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	\$909,915	\$474,834	\$30,460	\$186,452	\$28,153	\$21,111	\$34,640	\$117,383	\$0	\$10,649	\$6,234
(4) Non-FAM-related	433,413	259,980	15,320	89,819	12,358	9,826	14,967	22,637	(0)	5,737	2,769
(5) Non-Operating Revenue Credit	(8,387)	(4,459)	(280)	(1,695)	(250)	(190)	(307)	(1,051)	0	(100)	(56)
(6) Subtotal	1,334,940	730,355	45,500	274,576	40,261	30,746	49,301	138,969	(0)	16,286	8,947
(7)											
(8) Transmission											
(9) Operating Costs											
(10) EHV	\$136,483	\$85,382	\$4,365	\$23,687	\$2,694	\$2,427	\$3,112	\$12,356	\$0	\$1,841	\$618
(11) HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Subtotal	\$136,483	\$85,382	\$4,365	\$23,687	\$2,694	\$2,427	\$3,112	\$12,356	\$0	\$1,841	\$618
(13) Non-Operating Revenue Credit	(\$277)	(\$173)	(\$9)	(\$48)	(\$5)	(\$5)	(\$6)	(\$25)	\$0	(\$4)	(\$1)
(14) Subtotal	\$136,205,943	\$85,209	\$4,357	\$23,639	\$2,689	\$2,422	\$3,106	\$12,331	\$0	\$1,837	\$616
(15)											
(16) Distribution											
(17) Non-Streetlight-related	\$322,044	\$253,406	\$14,240	\$37,155	\$2,151	\$4,520	\$4,146	\$1,864	\$0	\$512	\$4,052
(18) Streetlight-related	\$7,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,670
(19) Non-Operating Revenue Credit	(\$17,073)	(\$14,016)	(\$784)	(\$1,473)	(\$90)	(\$182)	(\$162)	(\$74)	\$0	(\$21)	(\$272)
(20) Subtotal	\$312,640,798	\$239,390	\$13,456	\$35,682	\$2,061	\$4,338	\$3,985	\$1,790	\$0	\$490	\$11,449
(21)											
(22) Retail											
(23) Operating Costs	\$59,705	\$45,993	\$3,771	\$5,379	\$535	\$748	\$710	\$1,075	(\$0)	\$222	\$1,272
(24) Non-Operating Revenue Credit	(\$18,281)	(\$13,480)	(\$1,185)	(\$2,079)	(\$134)	(\$225)	(\$438)	(\$250)	\$0	(\$27)	(\$463)
(25) Subtotal	\$41,424,095	\$32,513	\$2,586	\$3,300	\$401	\$522	\$272	\$826	(\$0)	\$195	\$809
(26)											
(27) Total	\$1,825,211.312	\$1,087,468	\$65,898	\$337,196	\$45,411	\$38,029	\$56,664	\$153,916	(\$0)	\$18,808	\$21,822
(28)											
(29) Costs by Functional Areas (relative shares)											
(30) Generation	73%	67%	69%	81%	89%	81%	87%	90%		87%	41%
(31) Transmission	7%	8%	7%	7%	6%	6%	5%	8%		10%	3%
(32) Distribution	17%	22%	20%	11%	5%	11%	7%	1%		3%	52%
(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-Operatiog Credit	157,773	141,421	8,026	4,821	9	903	73	16	0	2	2,502
(39) Retail bfr Non-Operatin Credit	59,705	45,993	3,771	5,379	535	748	710	1,075	(0)	222	1,272
(40) Subtotal	217,478	187,415	11,797	10,199	544	1,651	783	1,091	(0)	224	3,774
(41)											
(42) Misc Rev Credit											
(43) Distribution	(10,715.9)	(9,704)	(545)	(226)	(0)	(42)	(2)	(0)	0	(0)	(196)
(44) Retail	(18,280.5)	(13,480)	(1,185)	(2,079)	(134)	(225)	(438)	(250)	0	(27)	(463)
(45) Total	(28,996.4)	(23,184)	(1,730)	(2,305)	(134)	(268)	(440)	(250)	0	(27)	(658)
(46)											
(47) Total	188,481.4	164,231	10,067	7,894	410	1,383	343	841	(0)	197	3,115
(48) % of Total Cost	10.3%	15.1%	15.3%	2.3%	0.9%	3.6%	0.6%	0.5%		1.0%	14.3%
(49)											
(50) Customers	539,851	488,926	27,443	11,240	20	2,102	175	37	-	5	9,903
(51) Bill Months	6,478,209	5,867,114	329,312	134,880	240	25,219	2,105	446	-	60	118,832
(52)											
(53) Average Monthly Cost per Customer	29.09	27.99	30.57	58.53	1,707.41	54.85	162.77	1,887.28		3,288.21	26.21

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

[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	(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												
(2)												
(3) SUBSTATIONS	\$2,078	\$1,372	\$75	\$401	\$51	\$44	\$56	\$48	\$0	\$12	\$19	P-5
(4) OVERHEAD LINES Before Storm Ex	13,606	9,171	508	2,664	239	297	352	194	0	57	125	P-1
(5) OVERHEAD LINES Storm Expense	9,071	6,114	338	1,776	160	198	234	129	0	38	83	P-1
(6) UNDERGROUND LINES	234	157	9	46	4	5	6	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	814	0	0	0	0	0	0	0	0	0	814	DIRECT
(11) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)												
(13) TOTAL DEMAND	25,802	16,813	930	4,887	454	545	649	374	0	108	1,043	
(14)												
(15) CUSTOMER												
(16)												
(17) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18) OVERHEAD LINES Before Storm Ex	40,712	36,879	2,070	848	1	159	8	1	0	0	747	P-2
(19) OVERHEAD LINES Storm Expense	15,674	14,198	797	326	0	61	3	0	0	0	288	P-2
(20) UNDERGROUND LINES	581	526	30	12	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	1,672	1,405	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	58,639	53,008	2,986	1,328	2	249	17	3	0	1	1,045	
(28)												
(29) RETAIL												
(30)												
(31) METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32) CUSTOMER SERVICE	9,815	7,318	928	802	31	117	47	102	0	4	465	EXHIBIT 6B
(33) TOTAL RETAIL	9,815	7,318	928	802	31	117	47	102	0	4	465	
(34)												
(35) SUMMARY												
(36)												
(37) SUBSTATIONS	2,078	1,372	75	401	51	44	56	48	0	12	19	P-3
(38) OVERHEAD LINES	79,063	66,362	3,713	5,614	400	715	597	325	0	95	1,243	P-1
(39) UNDERGROUND LINES	814	683	38	58	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	11,487	8,723	1,017	944	31	145	53	104	0	4	465	P-6
(42) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43) STREET LIGHTING	814	0	0	0	0	0	0	0	0	0	814	DIRECT
(44) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)												
(46) TOTAL DISTRIBUTION	\$94,256	\$77,140	\$4,844	\$7,017	\$487	\$911	\$712	\$479	\$0	\$112	\$2,554	

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	\$7,318	\$1,968	\$5,350
(2) SMALL GENERAL	928	131	797
(3) GENERAL	802	146	656
(4) GENERAL LARGE	31	9	21
(5) SMALL INDUSTRIAL	117	20	97
(6) MEDIUM INDUSTRIAL	47	13	34
(7) LARGE INDUSTRIAL	102	31	71
(8) PHP	0	0	0
(9) MUNICIPAL	4	4	0
(10) UNMETERED	<u>465</u>	<u>0</u>	<u>465</u>
(11) TOTAL	<u>\$9,815</u>	<u>\$2,323</u>	<u>\$7,492</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	\$4,171	\$0	\$4,171	\$0	\$4,171
(2) SMALL GENERAL	0	116	116	0	116
(3) GENERAL	0	609	609	0	609
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	69	69	0	69
(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>\$4,171</u>	<u>\$795</u>	<u>\$4,965.6</u>	<u>\$0</u>	<u>\$4,965.63</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	\$21,774	\$13,624	\$696	\$3,774	\$430	\$387	\$497	\$1,973	\$0	\$294	\$99	D-3A
(5) HYDRO PRODUCTION	7,525	4,709	240	1,304	149	134	172	682	0	102	34	D-3A
(6) WIND PRODUCTION	6,035	3,776	193	1,046	119	107	138	547	0	81	27	D-3A
(7) LM6000 PRODUCTION	3,184	1,993	102	552	63	57	73	289	0	43	14	D-3A
(8) GAS TURBINE PROD. - OTHER	1,307	818	42	227	26	23	30	118	0	18	6	D-3A
(9) GENERATION BATTERIES	3,893	2,436	124	675	77	69	89	353	0	53	18	D-3A
(10) RADIAL TO GENERATION TRANS.	1,439	900	46	249	28	26	33	130	0	19	7	D-3A
(11) GENERAL PROPERTY	8,056	5,041	257	1,396	159	143	184	730	0	109	36	P-7
(12)												
(13) TOTAL GENERATION FUNCTION	53,212	33,296	1,700	9,224	1,051	945	1,215	4,822	0	718	241	
(14)												
(15) TRANSMISSION FUNCTION												
(16) Transmission - HV (not applicable as a separ	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	25,393	15,889	811	4,402	502	451	580	2,301	0	343	115	D-3A
(21) GENERAL PROPERTY	10,435	6,529	333	1,809	206	185	238	946	0	141	47	P-8B
(22) TOTAL - EHV	35,827	22,418	1,144	6,210	708	636	818	3,247	0	484	162	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	35,827	22,418	1,144	6,210	708	636	818	3,247	0	484	162	
(25)												
(26) DISTRIBUTION FUNCTION												
(27) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28) DISTRIBUTION - Easements	1,579	1,080	60	311	19	35	39	17	0	5	15	P-9
(29) DISTRIBUTION - Other	700	479	27	138	8	15	17	7	0	2	7	P-9
(30) DISTRIBUTION - Substations	8,859	6,056	336	1,745	107	195	218	94	0	25	83	P-9
(31) DISTRIBUTION - Poles and Fixtures	5,872	4,014	223	1,157	71	129	144	62	0	17	55	P-9
(32) DISTRIBUTION - OH Lines	6,910	4,724	262	1,361	84	152	170	73	0	20	64	P-9
(33) DISTRIBUTION - UG Lines	724	495	27	143	9	16	18	8	0	2	7	P-9
(34) DISTRIBUTION - Line Transformers	27,735	18,959	1,052	5,463	335	611	682	293	0	80	258	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	4,480	0	0	0	0	0	0	0	0	0	4,480	Direct
(38) GENERAL PROPERTY	15,530	10,616	589	3,059	188	342	382	164	0	45	145	P-9
(39)												
(40) TOTAL DISTRIBUTION FUNCTION	72,389	46,422	2,575	13,377	821	1,497	1,671	718	0	195	5,113	
(41)												
(42) TOTAL DEMAND	161,429	102,136	5,419	28,811	2,581	3,078	3,703	8,786	0	1,397	5,516	

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	24,935	12,452	843	5,280	831	606	1,032	3,424	0	284	184	E-1A
(5) HYDRO PRODUCTION	8,618	4,303	291	1,825	287	209	357	1,183	0	98	63	E-1A
(6) WIND PRODUCTION	6,911	3,451	234	1,463	230	168	286	949	0	79	51	E-1A
(7) LM6000 PRODUCTION	3,647	1,821	123	772	121	89	151	501	0	41	27	E-1A
(8) GAS TURBINE PROD. - OTHER	1,497	748	51	317	50	36	62	206	0	17	11	E-1A
(9) GENERATION BATTERIES	4,458	2,226	151	944	149	108	185	612	0	51	33	E-1A
(10) RADIAL TO GENERATION TRANS.	1,647	823	56	349	55	40	68	226	0	19	12	E-1A
(11) GENERAL PROPERTY	9,225	4,607	312	1,953	307	224	382	1,267	0	105	68	P-10
(12)												
(13) TOTAL GENERATION FUNCTION	60,938	30,431	2,061	12,903	2,030	1,481	2,523	8,368	0	693	449	
(14)												
(15) TRANSMISSION FUNCTION												
Transmission - HV (not applicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(16) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(17) TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(18)												
(19) Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(20) GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(21) TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(22)												
(23) TOTAL TRANSMISSION FUNCTION	0	0	0	0	0	0	0	0	0	0	0	
(24)												
(25) TOTAL ENERGY	60,938	30,431	2,061	12,903	2,030	1,481	2,523	8,368	0	693	449	
(26)												
(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	1,416	1,263	72	49	0	9	1	0	0	0	21	P-12
(33) DISTRIBUTION - Other	628	560	32	22	0	4	0	0	0	0	9	P-12
(34) DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35) DISTRIBUTION - Poles and Fixtures	14,601	13,030	742	508	1	96	8	2	0	0	214	P-12
(36) DISTRIBUTION - OH Lines	5,006	4,467	254	174	0	33	3	1	0	0	73	P-12
(37) DISTRIBUTION - UG Lines	2,161	1,929	110	75	0	14	1	0	0	0	32	P-12
(38) DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39) DISTRIBUTION -Services	4,053	3,617	206	141	0	27	2	1	0	0	59	P-12
(40) DISTRIBUTION -Meters	7,939	7,085	403	276	1	52	5	1	0	0	116	P-12
(41) GENERAL PROPERTY	10,501	9,371	533	365	1	69	6	1	0	0	154	P-12
(42)												
(43) TOTAL DISTRIBUTION FUNCTION	46,304	41,322	2,352	1,611	3	305	27	6	0	1	678	
(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	5,578	317	217	0	41	4	1	0	0	91	P-13
(48)												
(49) TOTAL RETAIL FUNCTION	6,251	5,578	317	217	0	41	4	1	0	0	91	
(50)												
(51) TOTAL CUSTOMER	52,555	46,901	2,669	1,829	4	346	30	7	0	1	769	
(52)												
(53) TOTAL DEPRECIATION	\$274,922	\$179,468	\$10,150	\$43,543	\$4,615	\$4,905	\$6,256	\$17,161	\$0	\$2,091	\$6,734	

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	612,634	596,259	0.973	6,114	14,198	20,312	0	-	0	161	-	161	12,204	8,270	20,473	11,877	8,049	19,926
(2) SMALL GENERAL	35,438	36,556	1.032	338	797	1,135	0	-	0	8	-	8	682	462	1,144	703	476	1,180
(3) GENERAL	150,744	159,515	1.058	1,776	326	2,102	0	-	0	45	-	45	1,280	867	2,147	1,354	918	2,272
(4) GENERAL LARGE	17,258	18,307	1.061	160	0	160	0	-	0	5	-	5	98	67	165	104	71	175
(5) SMALL INDUSTRIAL	16,918	17,903	1.058	198	61	259	0	-	0	5	-	5	157	106	264	166	113	279
(6) MEDIUM INDUSTRIAL	22,023	23,354	1.060	234	3	237	0	-	0	6	-	6	145	98	243	154	104	258
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	36,533	39,137	1.071				0	-	0	23	-	23	14	9	23	15	10	25
(9) DISTR. CUSTOMERS	1,790	10,273	5.739	129	0	130							77	52	130	443	301	744
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,159	8,638	1.059	38	0	38	0	-	0	3	-	3	25	17	41	26	18	44
(12) UNMETERED	<u>15,588</u>	<u>15,627</u>	<u>1.003</u>	<u>83</u>	<u>288</u>	<u>371</u>	0	-	0	1	-	1	222	150	372	222	151	373
(13) SUB-TOTAL	915,297	915,297	1.000	9,071	15,674	24,745	0	-	0	257	-	257	14,903	10,099	25,002	15,066	10,209	25,276
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	1	1	2	1	1	2
(21) TOTAL	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	24,746	<u>NA</u>	<u>NA</u>	0	<u>NA</u>	<u>NA</u>	259	14,905	10,100	25,005	15,068	10,210.4	25,278

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				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)	\$748,241	\$365,918.6	\$36,092	\$53,554	\$26,305	\$115,952	\$481,870	5,213,777	---	9.242	---
(2)	Reliability (Demand)	646,001	\$108,915.1	43,231	73,628	22,711	139,570	248,485	11,807,265	\$21.045	---	---
(3)	<u>Total Generation</u>	\$1,394,243	\$474,834	\$79,323	\$127,183	\$49,016	\$255,522	\$730,355		\$21.045	9.242	\$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		6,983,092									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.107	1.521	2.439	0.940	4.901	14.008				
<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	596,700	0	22,462	41,770	20,977	85,209	85,209	11,807,265	\$7.217	---	---
(13)	<u>Total Transmission</u>	\$596,700	\$0	\$22,462	\$41,770	\$20,977	\$85,209	\$85,209		\$7.217	-	\$0.000
(14)	Delivery -- Dist. (Demand)	721,923	0	\$12,544	69,748	25,380	107,672	107,672	11,807,265	\$9.119	---	---
(15)	Delivery -- Dist. (Customer)	696,530	0	\$43,412	63,819	24,487	131,718	131,718	5,867,114	---	---	\$22.450
(16)	<u>Total Distribution</u>	1,418,452	0	55,956	133,567	49,867	239,390	239,390		\$9.119	-	\$22.450
(17)	<u>Total Transmission/Distribution</u>	\$2,015,152	\$0	\$78,418	\$175,337	\$70,844	\$324,600	\$324,600		\$16.336	-	\$22.450
(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	1.504	3.363	1.359	6.226	6.226				
<u>Retail</u>												
(20)	Customer -- Field		0	\$4,019			\$4,019	\$4,019	5,867,114	0.000	0.000	\$0.685
(21)	Customer -- Head Office	159,476	0	2,210	9,696	5,717	17,623	17,623	5,867,114	0.000	0.000	\$3.004
(22)	<u>Total Customer</u>	159,476	0	6,229	9,696	5,717	21,642	21,642	5,867,114	\$0.000	-	\$3.689
(23)	Marketing		0	10,871			10,871	10,871	5,867,114	0.000	0.000	\$1.853
(24)	<u>Total Retail</u>	\$159,476	\$0	\$17,100	\$9,696	\$5,717	\$32,513	32,513	5,867,114	0	-	\$5.542
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost (\$/month)		---	\$2.915			\$2.915	\$2.915				
(27)	<u>TOTAL</u>	\$3,568,871	\$474,833.606	\$174,842	\$312,215	\$125,577	\$612,634	\$1,087,468		\$37.381	9.242	\$27.992
(28)	<u>Unit Cost (cents/kW.h)</u>		9.107	3.353	5.988	2.409	11.750	20.858				

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	Operating		Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost		
										Demand	Energy	Customer
Generation												
(1)	Usage (Energy)	\$50,677	\$24,899	\$2,474	\$3,627	\$1,782	\$7,883	\$32,783	353,434	---	9.275	---
(2)	Reliability (Demand)	32,978	\$5,560	2,239	3,759	1,159	7,157	12,717	748,952	\$16.980	---	---
(3)	Total Generation	\$83,655	\$30,460	\$4,713	\$7,386	\$2,941	\$15,040	\$45,500		\$16.980	9.275	\$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)		8.618	1.334	2.090	0.832	4.255	12.874				
Transmission/Distribution												
(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	30,462	0	1,153	2,132	1,071	4,357	4,357	748,952	\$5.817	---	---
(13)	Total Transmission	\$30,462	\$0	\$1,153	\$2,132	\$1,071	\$4,357	\$4,357		\$5.817	-	\$0.000
(14)	Delivery -- Dist. (Demand)	40,045	0	698	3,869	1,408	5,975	5,975	748,952	\$7.977	---	---
(15)	Delivery -- Dist. (Customer)	39,613	0	2,457	3,631	1,393	7,481	7,481	329,312	---	---	\$22.718
(16)	Total Distribution	79,659	0	3,155	7,500	2,800	13,456	13,456		\$7.977	-	\$22.718
(17)	Total Transmission/Distribution	\$110,120	\$0	\$4,308	\$9,633	\$3,871	\$17,813	\$17,813		\$13.794	-	\$22.718
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.219	2.725	1.095	5.040	5.040				
Retail												
(20)	Customer -- Field		0	\$793			\$793	\$793	329,312	0.000	0.000	\$2.407
(21)	Customer -- Head Office	10,726	0	223	539	306	1,069	1,069	329,312	0.000	0.000	\$3.245
(22)	Total Customer	10,726	0	1,016	539	306	1,861	1,861	329,312	\$0.000	-	\$5.652
(23)	Marketing		0	725			725	725	329,312	0.000	0.000	\$2.200
(24)	Total Retail	\$10,726	\$0	\$1,740	\$539	\$306	\$2,586	2,586	329,312	0	-	\$7.852
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost (\$/month)		---	\$5.284			\$5.284	\$5.284				
(27)	TOTAL	\$204,501	\$30,460	\$10,762	\$17,558	\$7,119	\$35,438	\$65,898		\$30.774	9.275	\$30.570
(28)	Unit Cost (cents/kW.h)		8.618	3.045	4.968	2.014	10.027	18.645				

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				Units Sold	Unit Cost			
				Operating	Capital	Return	Total		Total Cost	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$317,271	\$156,280	\$15,433	\$22,708	\$11,154	\$49,295	\$205,575	2,219,406	---	9.263	---
(2)	Reliability (Demand)	178,958	\$30,172	12,140	20,397	6,291	38,829	69,001	4,096,798	\$16.843	---	---
(3)	<u>Total Generation</u>	\$496,229	\$186,452	\$27,573	\$43,105	\$17,445	\$88,124	\$274,576		\$16.843	9.263	\$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)		8.401	1.242	1.942	0.786	3.971	12.372				
<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	165,300	0	6,257	11,571	5,811	23,639	23,639	4,096,798	\$5.770	---	---
(13)	<u>Total Transmission</u>	\$165,300	\$0	\$6,257	\$11,571	\$5,811	\$23,639	\$23,639		\$5.770	-	\$0.000
(14)	Delivery -- Dist. (Demand)	208,048	0	3,674	20,099	7,314	31,087	31,087	4,096,798	\$7.588	---	---
(15)	Delivery -- Dist. (Customer)	26,523	0	1,188	2,474	932	4,594	4,594	134,880	---	---	\$34.062
(16)	<u>Total Distribution</u>	234,571	0	4,863	22,573	8,247	35,682	35,682		\$7.588	-	\$34.062
(17)	<u>Total Transmission/Distribution</u>	\$399,871	\$0	\$11,119	\$34,144	\$14,058	\$59,321	\$59,321		\$13.358	-	\$34.062
(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	0.501	1.538	0.633	2.673	2.673				
<u>Retail</u>												
(20)	Customer -- Field		0	\$758			\$758	\$758	134,880	0.000	0.000	\$5.618
(21)	Customer -- Head Office	21,149	0	331	693	705	1,728	1,728	134,880	0.000	0.000	\$12.811
(22)	<u>Total Customer</u>	21,149	0	1,088	693	705	2,486	2,486	134,880	\$0.000	-	\$18.429
(23)	Marketing		0	814			814	814	134,880	0.000	0.000	\$6.035
(24)	<u>Total Retail</u>	\$21,149	\$0	\$1,902	\$693	\$705	\$3,300	3,300	134,880	0	-	\$24.464
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost (\$/month)		---	\$14.104			\$14.104	\$14.104				
(27)	<u>TOTAL</u>	\$917,248	\$186,452	\$40,595	\$77,942	\$32,208	\$150,744	\$337,196		\$30.201	9.263	\$58.526
(28)	<u>Unit Cost (cents/kW.h)</u>		8.401	1.829	3.512	1.451	6.792	15.193				

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

CLASS : LARGE GENERAL

		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)	\$49,918	\$24,714	\$2,382	\$3,573	\$1,755	\$7,710	\$32,424	358,568	---	9.043	---	
(2)	Reliability (Demand)	20,399	\$3,439	1,355	2,325	717	4,398	7,837	638,846	\$12.267	---	---	
(3)	<u>Total Generation</u>	\$70,317	\$28,153	\$3,738	\$5,898	\$2,472	\$12,108	\$40,261		\$12.267	9.043	\$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)		7.852	1.042	1.645	0.689	3.377	11.228					
<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	18,842	0	707	1,319	662	2,689	2,689	638,846	\$4.209	---	---	
(13)	<u>Total Transmission</u>	\$18,842	\$0	\$707	\$1,319	\$662	\$2,689	\$2,689		\$4.209	-	\$0.000	
(14)	Delivery -- Dist. (Demand)	12,855	0	364	1,236	452	2,052	2,052	638,846	\$3.212	---	---	
(15)	Delivery -- Dist. (Customer)	54	0	2	5	2	9	9	240	---	---	\$36.215	
(16)	<u>Total Distribution</u>	12,908	0	366	1,241	454	2,061	2,061		\$3.212	-	\$36.215	
(17)	<u>Total Transmission/Distribution</u>	\$31,750	\$0	\$1,073	\$2,560	\$1,116	\$4,749	\$4,749		\$7.421	-	\$36.215	
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568					
(19)	Unit Cost (cents/kW.h)		0.000	0.299	0.714	0.311	1.325	1.325					
<u>Retail</u>													
(20)	Customer -- Field		0	\$26			\$26	\$26	240	0.000	0.000	\$109.011	
(21)	Customer -- Head Office	2,247	0	189	53	80	322	322	240	0.000	0.000	\$1,342.446	
(22)	<u>Total Customer</u>	2,247	0	215	53	80	348	348	240	\$0.000	-	\$1,451.457	
(23)	Marketing		0	53			53	53	240	0.000	0.000	\$219.741	
(24)	<u>Total Retail</u>	\$2,247	\$0	\$268	\$53	\$80	\$401	401	240	0	-	\$1,671.198	
(25)	Total Customers x 12 months		---	240			240	240					
(26)	Unit Cost (\$/month)		---	\$1,114.955			\$1,114.955	\$1,114.955					
(27)	<u>TOTAL</u>	\$104,315	\$28,153	\$5,078	\$8,511	\$3,669	\$17,258	\$45,411		\$19.688	9.043	\$1,707.413	
(28)	<u>Unit Cost (cents/kW.h)</u>		7.852	1.416	2.374	1.023	4.813	12.665					

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					Units Sold	Unit Cost		
				Operating	Capital	Return	Total	Total Cost		Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$36,406	\$18,020	\$1,770	\$2,606	\$1,280	\$5,655	\$23,675	255,142	---	9.279	---
(2)	Reliability (Demand)	18,332	\$3,091	1,246	2,089	644	3,980	7,071	488,281	\$14.481	---	---
(3)	<u>Total Generation</u>	\$54,738	\$21,111	\$3,016	\$4,695	\$1,924	\$9,635	\$30,746		\$14.481	9.279	\$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)		8.274	1.182	1.840	0.754	3.776	12.051				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	255,142	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	255,142		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	488,281	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	16,933	0	641	1,185	595	2,422	2,422	488,281	\$4.960	---	---
(13)	<u>Total Transmission</u>	\$16,933	\$0	\$641	\$1,185	\$595	\$2,422	\$2,422		\$4.960	-	\$0.000
(14)	Delivery -- Dist. (Demand)	23,284	0	409	2,249	819	3,477	3,477	488,281	\$7.121	---	---
(15)	Delivery -- Dist. (Customer)	5,015	0	217	468	176	861	861	25,219	---	---	\$34.139
(16)	<u>Total Distribution</u>	28,298	0	626	2,717	995	4,338	4,338		\$7.121	-	\$34.139
(17)	<u>Total Transmission/Distribution</u>	\$45,231	\$0	\$1,268	\$3,903	\$1,590	\$6,760	\$6,760		\$12.081	-	\$34.139
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.497	1.530	0.623	2.650	2.650				
<u>Retail</u>												
(20)	Customer -- Field		0	\$113			\$113	\$113	25,219	0.000	0.000	\$4.474
(21)	Customer -- Head Office	2,741	0	108	102	88	298	298	25,219	0.000	0.000	\$11.810
(22)	<u>Total Customer</u>	2,741	0	221	102	88	411	411	25,219	\$0.000	-	\$16.284
(23)	Marketing		0	112			112	112	25,219	0.000	0.000	\$4.423
(24)	<u>Total Retail</u>	\$2,741	\$0	\$333	\$102	\$88	\$522	522	25,219	0	-	\$20.707
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost (\$/month)		---	\$13.188			\$13.188	\$13.188				
(27)	<u>TOTAL</u>	\$102,710	\$21,111	\$4,616	\$8,699	\$3,603	\$16,918	\$38,029		\$26.562	9.279	\$54.846
(28)	<u>Unit Cost (cents/kW.h)</u>		8.274	1.809	3.410	1.412	6.631	14.905				

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

CLASS : MEDIUM 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)	\$62,026	\$30,667	\$2,960	\$4,439	\$2,181	\$9,581	\$40,248	438,585	---	9.177	---
(2)	Reliability (Demand)	23,565	\$3,973	1,566	2,686	828	5,080	9,053	694,524	\$13.035	---	---
(3)	<u>Total Generation</u>	\$85,591	\$34,640	\$4,526	\$7,125	\$3,009	\$14,660	\$49,301		\$13.035	9.177	\$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)		7.898	1.032	1.625	0.686	3.343	11.241				
<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	21,766	0	817	1,524	765	3,106	3,106	694,524	\$4.472	---	---
(13)	<u>Total Transmission</u>	\$21,766	\$0	\$817	\$1,524	\$765	\$3,106	\$3,106		\$4.472	-	\$0.000
(14)	Delivery -- Dist. (Demand)	26,004	0	489	2,511	914	3,914	3,914	694,524	\$5.636	---	---
(15)	Delivery -- Dist. (Customer)	432	0	15	41	15	70	70	2,105	---	---	\$33.429
(16)	<u>Total Distribution</u>	26,437	0	504	2,551	929	3,985	3,985		\$5.636	-	\$33.429
(17)	<u>Total Transmission/Distribution</u>	\$48,203	\$0	\$1,321	\$4,075	\$1,695	\$7,091	\$7,091		\$10.108	-	\$33.429
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.301	0.929	0.386	1.617	1.617				
<u>Retail</u>												
(20)	Customer -- Field		0	\$46			\$46	\$46	2,105	0.000	0.000	\$22.006
(21)	Customer -- Head Office	4,151	0	-95	100	148	154	154	2,105	0.000	0.000	\$73.098
(22)	<u>Total Customer</u>	4,151	0	-48	100	148	200	200	2,105	\$0.000	-	\$95.104
(23)	Marketing		0	72			72	72	2,105	0.000	0.000	\$34.242
(24)	<u>Total Retail</u>	\$4,151	\$0	\$24	\$100	\$148	\$272	272	2,105	0	-	\$129.346
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost (\$/month)		---	\$11.334			\$11.334	\$11.334				
(27)	<u>TOTAL</u>	\$137,945	\$34,640	\$5,871	\$11,301	\$4,852	\$22,023	\$56,664		\$23.143	9.177	\$162.775
(28)	<u>Unit Cost (cents/kW.h)</u>		7.898	1.339	2.577	1.106	5.021	12.920				

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

CLASS : LARGE INDUSTRIAL

CLASS : LARGE INDUSTRIAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost		
										Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$205,750	\$101,610	\$9,821	\$14,726	\$7,233	\$31,781	\$133,390	1,508,150	---	8.845	---
(2)	Reliability (Demand)	93,554	\$15,773	6,216	-19,700	3,289	-10,194	5,579	2,640,503	\$2.113	---	---
(3)	<u>Total Generation</u>	\$299,304	\$117,383	\$16,037	-\$4,973	\$10,522	\$21,586	\$138,969		\$2.113	8.845	\$0.000
(4)	MWh Sales		1,508,150	1,508,150	1,508,150	1,508,150	1,508,150	1,508,150				
(5)	MWh Energy Requirement		1,552,190									
(6)	kW 3 CP		630,525									
(7)	kW 12 NCP		2,640,503									
(8)	Unit Cost (cents/kW.h)		7.783	1.063	-0.330	0.698	1.431	9.215				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	1,508,150	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	1,508,150		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,640,503	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	86,414	0	3,244	6,049	3,038	12,331	12,331	2,640,503	\$4.670	---	---
(13)	<u>Total Transmission</u>	\$86,414	\$0	\$3,244	\$6,049	\$3,038	\$12,331	\$12,331		\$4.670	-	\$0.000
(14)	Delivery -- Dist. (Demand)	11,218	0	301	1,080	394	1,775	1,775	2,640,503	\$0.672	---	---
(15)	Delivery -- Dist. (Customer)	97	0	3	9	3	15	15	446	---	---	\$34.629
(16)	<u>Total Distribution</u>	11,315	0	304	1,089	398	1,790	1,790.06		\$0.672	-	\$34.629
(17)	<u>Total Transmission/Distribution</u>	\$97,730	\$0	\$3,547	\$7,138	\$3,436	\$14,121	\$14,121		\$5.342	-	\$34.629
(18)	kW.h Sold		---	1,508,150	1,508,150	1,508,150	1,508,150	1,508,150				
(19)	Unit Cost (cents/kW.h)		0.000	0.235	0.473	0.228	0.936	0.936				
<u>Retail</u>												
(20)	Customer -- Field		0	\$102			\$102	\$102	446	0.000	0.000	\$228.926
(21)	Customer -- Head Office	4,120	0	301	97	147	546	546	446	0.000	0.000	\$1,224.601
(22)	<u>Total Customer</u>	4,120	0	404	97	147	648	648	446	\$0.000	-	\$1,453.527
(23)	Marketing		0	177			177	177	446	0.000	0.000	\$397.868
(24)	<u>Total Retail</u>	\$4,120	\$0	\$581	\$97	\$147	\$826	826	446	0	-	\$1,851.395
(25)	Total Customers x 12 months		---	446			446	446				
(26)	Unit Cost (\$/month)		---	\$1,302.680			\$1,302.680	\$1,302.680				
(27)	<u>TOTAL</u>	\$401,154	\$117,383	\$20,166	\$2,262	\$14,106	\$36,533	\$153,916		\$7.455	8.845	\$1,886.024
(28)	<u>Unit Cost (cents/kW.h)</u>		7.783	1.337	0.150	0.935	2.422	10.206				

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)								
		(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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	---	NA	---
(2)	Reliability (Demand)	0	\$0	\$0	0	0	0	0	0	NA	---	---
(3)	<u>Total Generation</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	-	\$0.000
(4)	MWh Sales		0	0	0	0	0	0				
(5)	MWh Energy Requirement		0									
(6)	kW 3 CP		0									
(7)	kW 12 NCP		0									
(8)	Unit Cost (cents/kW.h)		NA	#DIV/0!	NA	NA	NA	NA				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	0	---	NA	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	0		NA	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	0	NA	---	---
(12)	Delivery--Trans.(Dmd) - EHV	0	0	0	0	0	0	0	0	NA	---	---
(13)	<u>Total Transmission</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	-	\$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	0	NA	---	---
(15)	Delivery -- Dist. (Customer)	0	0	0	0	0	0	0	0	---	---	NA
(16)	<u>Total Distribution</u>	0	0	0	0	0	0	0		\$0.000	-	\$0.000
(17)	<u>Total Transmission/Distribution</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	-	\$0.000
(18)	kW.h Sold		0	0	0	0	0	0				
(19)	Unit Cost (cents/kW.h)		NA	NA	NA	NA	NA	NA				
<u>Retail</u>												
(20)	Customer -- Field		0	\$0			\$0	\$0	0	0.000	0.000	NA
(21)	Customer -- Head Office	0	0	0	0	0	0	0	0	0.000	0.000	NA
(22)	<u>Total Customer</u>	0	0	0	0	0	0	0	0	\$0.000	-	\$0.000
(23)	Marketing		0	0			0	0	0	0.000	0.000	NA
(24)	<u>Total Retail</u>	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0	-	\$0.000
(25)	Total Customers x 12 months		---	0			0	0				
(26)	Unit Cost (\$/month)		---	NA			\$0.000	\$0.000				
(27)	<u>TOTAL</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	0.000	\$0.000
(28)	<u>Unit Cost (cents/kW.h)</u>		NA	NA	NA	NA	NA	NA				

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)	\$17,040	\$8,299	\$814	\$1,220	\$599	\$2,633	\$10,932	124,528	---	8.779	---
(2)	Reliability (Demand)	13,937	\$2,350	926	1,588	490	3,004	5,354	288,787	\$18.540	---	---
(3)	<u>Total Generation</u>	\$30,977	\$10,649	\$1,740	\$2,808	\$1,089	\$5,637	\$16,286		\$18.540	8.779	\$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)		8.551	1.397	2.255	0.875	4.527	13.078				
<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	12,873	0	483	901	453	1,837	1,837	288,787	\$6.361	---	---
(13)	<u>Total Transmission</u>	\$12,873	\$0	\$483	\$901	\$453	\$1,837	\$1,837		\$6.361	-	\$0.000
(14)	Delivery -- Dist. (Demand)	3,056	0	87	294	107	488	488	288,787	\$1.689	---	---
(15)	Delivery -- Dist. (Customer)	14	0	0	1	0	2	2	60	---	---	\$37.313
(16)	<u>Total Distribution</u>	3,070	0	87	295	108	490	490		\$1.689	-	\$37.313
(17)	<u>Total Transmission/Distribution</u>	\$15,943	\$0	\$570	\$1,196	\$560	\$2,327	\$2,327		\$8.050	-	\$37.313
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.458	0.961	0.450	1.869	1.869				
<u>Retail</u>												
(20)	Customer -- Field		0	\$4			\$4	\$4	60	0.000	0.000	\$63.723
(21)	Customer -- Head Office	773	0	124	18	28	170	170	60	0.000	0.000	\$2,827.952
(22)	<u>Total Customer</u>	773	0	128	18	28	174	174	60	\$0.000	-	\$2,891.675
(23)	Marketing		0	22			22	22	60	0.000	0.000	\$359.217
(24)	<u>Total Retail</u>	\$773	\$0	\$149	\$18	\$28	\$195	195	60	0	-	\$3,250.892
(25)	Total Customers x 12 months		---	60			60	60				
(26)	Unit Cost (\$/month)		---	\$2,484.836			\$2,484.836	\$2,484.836				
(27)	<u>TOTAL</u>	\$47,693	\$10,649	\$2,459	\$4,023	\$1,677	\$8,159	\$18,808		\$26.590	8.779	\$3,288.205
(28)	<u>Unit Cost (cents/kW.h)</u>		8.551	1.975	3.230	1.347	6.552	15.104				

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

CLASS : UNMETERED

		RATE BASE		COSTS (Source Exh 6)								
Generation			Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost		
										Demand	Energy	Customer
(1)	Usage (Energy)	\$11,039	\$5,445	\$527	\$790	\$388	\$1,705	\$7,151	77,000	---	9.286	---
(2)	Reliability (Demand)	4,677	\$788	311	533	164	1,008	1,797	206,936	\$8.682	---	---
(3)	Total Generation	\$15,715	\$6,234	\$838	\$1,323	\$552	\$2,713	\$8,947		\$8.682	9.286	\$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)		8.096	1.088	1.718	0.718	3.524	11.620				
Transmission/Distribution												
(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	4,320	0	162	302	152	616	616	206,936	\$2.979	---	---
(13)	Total Transmission	\$4,320	\$0	\$162	\$302	\$152	\$616	\$616		\$2.979	-	\$0.000
(14)	Delivery -- Dist. (Demand)	45,462	0	967	6,578	1,598	9,143	9,143	206,936	\$44.184	---	---
(15)	Delivery -- Dist. (Customer)	11,572	0	849	1,050	407	2,306	2,306	118,832	---	---	\$19.406
(16)	Total Distribution	57,034	0	1,817	7,628	2,005	11,449	11,449		\$44.184	-	\$19.406
(17)	Total Transmission/Distribution	\$61,354	\$0	\$1,979	\$7,930	\$2,157	\$12,066	\$12,066		\$47.163	-	\$19.406
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.570	10.299	2.801	15.670	15.670				
Retail												
(20)	Customer -- Field		0	\$461			\$461	\$461	118,832	0.000	0.000	\$3.876
(21)	Customer -- Head Office	1,498	0	-249	133	54	-62	-62	118,832	0.000	0.000	-\$0.522
(22)	Total Customer	1,498	0	212	133	54	399	399	118,832	\$0.000	-	\$3.354
(23)	Marketing		0	410			410	410	118,832	0.000	0.000	\$3.454
(24)	Total Retail	\$1,498	\$0	\$623	\$133	\$54	\$809	809	118,832	0	-	\$6.808
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost (\$/month)		---	\$5.239			\$5.239	\$5.239				
(27)	TOTAL	\$78,566	\$6,234	\$3,439	\$9,386	\$2,763	\$15,588	\$21,822		\$55.845	9.286	\$26.214
(28)	Unit Cost (cents/kW.h)		8.096	4.466	12.190	3.588	20.244	28.340				

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

CLASS : TOTAL COMPANY

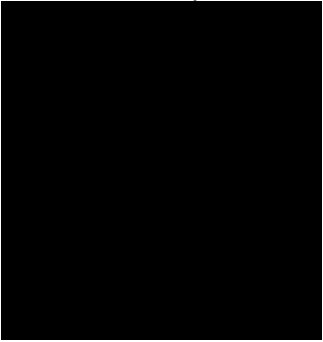
		RATE BASE		COSTS (Source Exh 6)								
Generation			Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost		
										Demand	Energy	Customer
(1)	Usage (Energy)	\$1,498,369	\$735,853.258	\$72,274	\$107,244	\$52,676	\$232,194	\$968,048	10,548,590	---	9.177	---
(2)	Reliability (Demand)	1,032,401	\$174,061.522	69,231	87,306	36,295	192,831	366,893	21,610,892	\$16.977	---	---
(3)	Total Generation	\$2,530,769	\$909,914.780	\$141,505	\$194,550	\$88,971	\$425,026	\$1,334,940		\$16.977	9.177	\$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		9,587,297									
(7)	kW 12 NCP		21,610,892									
(8)	Unit Cost (cents/kW.h)		8.626	1.341	1.844	0.843	4.029	12.655				
Transmission/Distribution												
(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	21,610,892	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	953,609	0	35,927	66,754	33,525	136,206	136,206	21,610,892	\$6.303	---	---
(13)	Total Transmission	\$953,609	\$0	\$35,927	\$66,754	\$33,525	\$136,206	\$136,206		\$6.303	-	\$0.000
(14)	Delivery -- Dist. (Demand)	1,091,896	0	19,533	107,664	38,386	165,584	165,584	21,610,892	\$7.662	---	---
(15)	Delivery -- Dist. (Customer)	779,849	0	48,143	71,498	27,416	147,057	147,057	6,478,208	---	---	\$22.700
(16)	Total Distribution	1,871,745	0	67,677	179,161	65,803	312,641	312,641		\$7.662	-	\$22.700
(17)	Total Transmission/Distribution	\$2,825,354	\$0	\$103,604	\$245,915	\$99,327	\$448,847	\$448,847		\$13.965	-	\$22.700
(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)		---	0.982	2.331	0.942	4.255	4.255				
Retail												
(20)	Customer -- Field		0	\$6,321	0	0	\$6,321	\$6,321	6,478,208	0.000	0.000	\$0.976
(21)	Customer -- Head Office	206,880	0	3,143	11,431	7,273	21,848	21,848	6,478,208	0.000	0.000	\$3.372
(22)	Total Customer	206,880	0	9,464	11,431	7,273	28,168	28,168	6,478,208	\$0.000	-	\$4.348
(23)	Marketing		0	13,256	0	0	13,256	13,256	6,478,208	0.000	0.000	\$2.046
(24)	Total Retail	\$206,880	\$0	\$22,719	\$11,431	\$7,273	\$41,424	41,424	6,478,208	0	-	\$6.394
(25)	Total Customers x 12 months		---	6,478,208			6,478,208	6,478,208				
(26)	Unit Cost (\$/month)		---	\$3.507			\$3.507	\$3.507				
(27)	TOTAL	\$5,563,003	\$909,914.780	\$267,829	\$451,896	\$195,572	\$915,297	\$1,825,211.312		\$30.942	9.177	\$29.094
(28)	Unit Cost (cents/kW.h)		8.626	2.539	4.284	1.854	8.677	17.303				

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	\$1,053,254
(4)	SMALL GENERAL	67,611
(5)	GENERAL	354,056
(6)	LARGE GENERAL	47,682
(7)	SMALL INDUSTRIAL	39,930
(8)	MEDIUM INDUSTRIAL	59,497
(9)	LARGE INDUSTRIAL	161,611
(10)	ELI 2P-RTP	(0)
(11)	MUNICIPAL	19,749
(12)	UNMETERED	<u>21,822</u>
(13)	SUB-TOTAL	1,825,211.3
(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	37,606
(26)		
(26)	EXPORT SALES	<u>0.0</u>
(27)	TOTAL ELECTRIC REVENUE	1,862,818
(28)	NON-ELECTRIC REVENUE	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMO	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	0
(37)	OTHER REVENUE	<u>4,496</u>
(38)	TOTAL	44,017.7
(39)	TOTAL REVENUE	1,906,835
(40)	TOTAL OPERATING EXPENSES	<u>\$1,706,121</u>
(41)	RETAINED EARNINGS	\$200,714

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.	2,300,060	1,623,412	90,685	461,184	0	52,023	50,627	0	0	0	22,128	
(2)	% RESPONSIBILITY	100.00%	70.58%	3.94%	20.05%	0.00%	2.26%	2.20%	0.00%	0.00%	0.00%	0.96%	D-1
(3)	N.C. DEMAND PRI. (before substation)	2,545,288	1,682,493	92,758	493,488	63,053	54,754	69,766	51,053	0	14,990	22,933	
(4)	% RESPONSIBILITY	100.00%	66.10%	3.64%	19.39%	2.48%	2.15%	2.74%	2.01%	0.00%	0.59%	0.90%	D-2A
(5)	N.C. DEMAND PRI. (bulk power substation)	2,572,514	1,697,801	93,288	495,780	63,129	55,022	69,899	59,444	0	15,009	23,142	
(6)	% RESPONSIBILITY		66.00%	3.63%	19.27%	2.45%	2.14%	2.72%	2.31%	0.00%	0.58%	0.90%	D-2B
(7)	3 CP DEMAND	6,958,043	4,353,838	222,264	1,206,116	137,482	123,550	158,818	630,525	0	93,931	31,520	
(8)	% RESPONSIBILITY	100.00%	62.57%	3.19%	17.33%	1.98%	1.78%	2.28%	9.06%	0.00%	1.35%	0.45%	D-3A
(9)	3 CP DEMAND - LESS ELIIR - 2 and EHV	6,958,043	4,353,838	222,264	1,206,116	137,482	123,550	158,818	630,525	0	93,931	31,520	
(10)	% RESPONSIBILITY	100.00%	62.57%	3.19%	17.33%	1.98%	1.78%	2.28%	9.06%	0.00%	1.35%	0.45%	D-3B
(11)	3 CP DMD. - LESS INT. & ELIIR	6,958,043	4,353,838	222,264	1,206,116	137,482	123,550	158,818	630,525	0	93,931	31,520	
(12)	% RESPONSIBILITY	100.00%	62.57%	3.19%	17.33%	1.98%	1.78%	2.28%	9.06%	0.00%	1.35%	0.45%	D-4
(13)	MW.h GEN. & PURCH.	11,303,785	5,644,779	382,310	2,393,511	376,587	274,652	467,931	1,552,190	0	128,550	83,275	
(14)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	13.73%	0.00%	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	1,552,190	0	128,550	83,275	
(16)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	13.73%	0.00%	1.14%	0.74%	E-1B
(17)	AVERAGE CUSTOMERS	539,851	488,926	27,443	11,240	20	2,102	175	37	0	5	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	1,514,851	1,053,254	67,611	354,056	0	39,930	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	69.53%	4.46%	23.37%	0.00%	2.64%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.46%	5.76%	6.85%	0.00%	0.93%	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	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	426	0	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.0000%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,825,211	1,053,254	67,611	354,056	47,682	39,930	59,497	161,611	0	19,749	21,822	
(13) % RESPONSIBILITY	100.00%	57.71%	3.70%	19.40%	2.61%	2.19%	3.26%	8.85%	0.00%	1.08%	1.20%	
(14) % RESPONSIBILITY	100.00%	82.01%	5.47%	6.14%	0.40%	0.84%	0.54%	1.34%	0.0000%	0.16%	3.10%	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	539,842	488,926	27,443	11,240	20	2,102	175	28	0	5	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.0000%	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	426	0	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	1,803,389	1,053,254	67,611	354,056	47,682	39,930	59,497	161,611	0	19,749	0	
(22) % RESPONSIBILITY	100.00%	58.40%	3.75%	19.63%	2.64%	2.21%	3.30%	8.96%	0.00%	1.10%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.72%	5.65%	6.29%	0.40%	0.86%	0.55%	1.36%	0.00%	0.16%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,771	476,846	27,443	11,240	20	2,102	175	37	0	5	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	426	-	-	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	752		68	354	48	40	59	162	(0)	-	22	
(29) % RESPONSIBILITY	100.00%	0.0%	8.99%	47.07%	6.34%	5.31%	7.91%	21.48%	0.00%	0.00%	2.90%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.6%	1.0%	4.5%	1.6%	3.3%	0.0%	0.0%	21.7%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.63%	8.76%	0.28%	1.30%	0.45%	0.94%	0.00%	0.00%	6.21%	C-8

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	\$230,632 100.00%	\$155,449 67.40%	\$8,604 3.73%	\$45,159 19.58%	\$4,056 1.76%	\$5,035 2.18%	\$5,960 2.58%	\$3,284 1.42%	\$0 0.00%	\$964 0.42%	\$2,119 0.92%	P-1
(3) POLE&WIRE INV.-CUST. (4) % RESPONSIBILITY	\$403,961 100.00%	\$365,927 90.58%	\$20,539 5.08%	\$8,412 2.08%	\$9 0.00%	\$1,573 0.39%	\$75 0.02%	\$12 0.00%	\$0 0.00%	\$2 0.00%	\$7,411 1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD. (6) % RESPONSIBILITY	\$414,579 100.00%	\$276,865 66.78%	\$15,278 3.69%	\$80,627 19.45%	\$8,574 2.07%	\$8,972 2.16%	\$10,962 2.64%	\$7,490 1.81%	\$0 0.00%	\$2,038 0.49%	\$3,774 0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST. (8) % RESPONSIBILITY	\$403,961 100.00%	\$365,927 90.58%	\$20,539 5.08%	\$8,412 2.08%	\$9 0.00%	\$1,573 0.39%	\$75 0.02%	\$12 0.00%	\$0 0.00%	\$2 0.00%	\$7,411 1.83%	P-4
(9) SUBST. INVEST.-DMD. (10) % RESPONSIBILITY	\$183,948 100.00%	\$121,417 66.01%	\$6,673 3.63%	\$35,468 19.28%	\$4,517 2.46%	\$3,936 2.14%	\$5,002 2.72%	\$4,206 2.29%	\$0 0.00%	\$1,074 0.58%	\$1,655 0.90%	P-5
(11) METER INVEST.-CUST (12) % RESPONSIBILITY	\$70,426 100.00%	\$59,176 84.03%	\$3,758 5.34%	\$5,957 8.46%	\$34 0.05%	\$1,161 1.65%	\$265 0.38%	\$66 0.09%	\$0 0.00%	\$9 0.01%	\$0 0.00%	P-6
(13) DEMAND - GEN. PLANT (14) % RESPONSIBILITY	\$872,815 100.00%	\$546,144 62.57%	\$27,881 3.19%	\$151,295 17.33%	\$17,246 1.98%	\$15,498 1.78%	\$19,922 2.28%	\$79,093 9.06%	\$0 0.00%	\$11,783 1.35%	\$3,954 0.45%	P-7
(15) DEMAND - TRANS. PLT. - HV (16) % RESPONSIBILITY	\$0 100.00%	\$0 62.57%	\$0 3.19%	\$0 17.33%	\$0 1.98%	\$0 1.78%	\$0 2.28%	\$0 9.06%	\$0 0.00%	\$0 1.35%	\$0 0.45%	P-8A
(17) DEMAND - TRANS. PLT. - EHV (18) % RESPONSIBILITY	\$820,016 100.00%	\$513,106 62.57%	\$26,194 3.19%	\$142,143 17.33%	\$16,202 1.98%	\$14,561 1.78%	\$18,717 2.28%	\$74,308 9.06%	\$0 0.00%	\$11,070 1.35%	\$3,715 0.45%	P-8B
(19) DEMAND - DIST. PLANT (20) % RESPONSIBILITY	\$889,606 100.00%	\$608,127 68.36%	\$33,734 3.79%	\$175,236 19.70%	\$10,761 1.21%	\$19,612 2.20%	\$21,887 2.46%	\$9,401 1.06%	\$0 0.00%	\$2,558 0.29%	\$8,289 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	\$999,548 100.00%	\$499,145 49.94%	\$33,806 3.38%	\$211,648 21.17%	\$33,300 3.33%	\$24,286 2.43%	\$41,377 4.14%	\$137,254 13.73%	\$0 0.00%	\$11,367 1.14%	\$7,364 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	\$625,372 100.00%	\$558,091 89.24%	\$31,761 5.08%	\$21,759 3.48%	\$45 0.01%	\$4,115 0.66%	\$358 0.06%	\$81 0.01%	\$0 0.00%	\$12 0.00%	\$9,151 1.46%	P-12
(31) CUSTOMER - RETAIL PLANT (32) % RESPONSIBILITY	\$625,372 100.00%	\$558,091 89.24%	\$31,761 5.08%	\$21,759 3.48%	\$45 0.01%	\$4,115 0.66%	\$358 0.06%	\$81 0.01%	\$0 0.00%	\$12 0.00%	\$9,151 1.46%	P-13
(33) TOT.RATE BASE-DMD. (GEN.) (34) % RESPONSIBILITY	\$1,032,401 100.00%	\$646,001 62.57%	\$32,978 3.19%	\$178,958 17.33%	\$20,399 1.96%	\$18,332 1.78%	\$23,565 2.28%	\$93,554 9.06%	\$0 0.00%	\$13,937 1.35%	\$4,677 0.45%	P-14
(35) TOT.RATE BASE-DMD. (HV) (36) % RESPONSIBILITY	\$0 100.00%	\$0 62.57%	\$0 3.19%	\$0 17.33%	\$0 1.96%	\$0 1.78%	\$0 2.28%	\$0 9.06%	\$0 0.00%	\$0 1.35%	\$0 0.45%	P-15A
(37) TOT.RATE BASE-DMD. (EHV) (38) % RESPONSIBILITY	\$953,609 100.00%	\$596,700 62.57%	\$30,462 3.19%	\$165,300 17.33%	\$18,842 1.96%	\$16,933 1.78%	\$21,766 2.28%	\$86,414 9.06%	\$0 0.00%	\$12,873 1.35%	\$4,320 0.45%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight (40) % RESPONSIBILITY	\$1,056,684 100.00%	\$721,923 68.32%	\$40,045 3.79%	\$208,048 19.69%	\$12,855 1.22%	\$23,284 2.20%	\$26,004 2.46%	\$11,218 1.06%	\$0 0.00%	\$3,056 0.29%	\$10,251 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	\$1,498,369 100.00%	\$748,241 49.94%	\$50,677 3.38%	\$317,271 21.17%	\$49,918 3.33%	\$36,406 2.43%	\$62,026 4.14%	\$205,750 13.73%	\$0 0.00%	\$17,040 1.14%	\$11,039 0.74%	P-17

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		TOTAL COMPANY	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.)	\$779,849	\$696,530	\$39,613	\$26,523	\$54	\$5,015	\$432	\$97	\$0	\$14	\$11,572	
(6)	% RESPONSIBILITY	100.00%	89.32%	5.08%	3.40%	0.01%	0.64%	0.06%	0.01%	0.00%	0.00%	1.48%	P-19
(7)	TOT.RATE BASE-CUST.(RETAIL)	\$202,885	\$159,476	\$8,543	\$19,653	\$2,244	\$2,458	\$4,126	\$4,114	\$0	\$773	\$1,498	
(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	114,551	77,900	4,320	22,532	1,632	2,518	2,877	1,322	0	388	1,062	
(10)	% RESPONSIBILITY	100.0%	68.0%	3.8%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11)	POLES - CUSTOMER	284,836	258,009	14,482	5,931	7	1,109	61	10	0	2	5,226	
(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.	\$51,313	\$32,108	\$1,639	\$8,895	\$1,014	\$911	\$1,171	\$4,650	\$0	\$693	\$232	
(14)	% RESPONSIBILITY	100.00%	62.57%	3.19%	17.33%	1.98%	1.78%	2.28%	9.06%	0.00%	1.35%	0.45%	O-1
(15)	DMD. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16)	% RESPONSIBILITY	100.00%	62.57%	3.19%	17.33%	1.98%	1.78%	2.28%	9.06%	0.00%	1.35%	0.45%	O-2A
(17)	DMD. - OPER.EXP. - TRANS. EHV	\$257	\$161	\$8	\$45	\$5	\$5	\$6	\$23	\$0	\$3	\$1	
(18)	% RESPONSIBILITY	100.00%	62.57%	3.19%	17.33%	1.98%	1.78%	2.28%	9.06%	0.00%	1.35%	0.45%	O-2B
(19)	DMD. - OPER.EXP. - DIST.	\$25,802	\$16,813	\$930	\$4,887	\$454	\$545	\$649	\$374	\$0	\$108	\$1,043	
(20)	% RESPONSIBILITY	100.00%	65.16%	3.60%	18.94%	1.76%	2.11%	2.51%	1.45%	0.00%	0.42%	4.04%	O-3
(21)	ENG. - OPER.EXP. - GEN.	\$58,764	\$29,345	\$1,987	\$12,443	\$1,958	\$1,428	\$2,433	\$8,069	\$0	\$668	\$433	
(22)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	13.73%	0.00%	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.	\$58,639	\$53,008	\$2,986	\$1,328	\$2	\$249	\$17	\$3	\$0	\$1	\$1,045	
(28)	% RESPONSIBILITY	100.00%	90.40%	5.09%	2.26%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.78%	O-6
(29)	CUST. - OPER. EXP. - RETAIL	\$31,156	\$23,248	\$1,995	\$3,167	\$371	\$439	\$415	\$729	\$0	\$172	\$620	
(30)	% RESPONSIBILITY	100.00%	74.62%	6.40%	10.17%	1.19%	1.41%	1.33%	2.34%	0.00%	0.55%	1.99%	O-7
(31)	TOT. EXP. - DMD. (GEN.)	\$332,824	\$208,168	\$10,659	\$57,833	\$6,564	\$5,927	\$7,582	\$30,102	\$0	\$4,484	\$1,505	
(32)	% RESPONSIBILITY	100.00%	62.55%	3.20%	17.38%	1.97%	1.78%	2.28%	9.04%	0.00%	1.35%	0.45%	O-8
(33)	TOT. EXP. - DMD. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(34)	% RESPONSIBILITY	100.00%	62.55%	3.20%	17.38%	1.97%	1.78%	2.28%	9.04%	0.00%	1.35%	0.45%	O-9A
(35)	TOT. EXP. - DMD. (TRANS. EHV)	\$67,143	\$41,995	\$2,150	\$11,668	\$1,324	\$1,196	\$1,530	\$6,072	\$0	\$905	\$304	
(36)	% RESPONSIBILITY	100.00%	62.55%	3.20%	17.38%	1.97%	1.78%	2.28%	9.04%	0.00%	1.35%	0.45%	O-9B
(37)	TOT. EXP. - DMD. (DIST.)	\$133,555	\$86,605	\$4,806	\$25,020	\$1,690	\$2,798	\$3,159	\$1,453	\$0	\$402	\$7,621	
(38)	% RESPONSIBILITY	100.00%	64.85%	3.60%	18.73%	1.27%	2.10%	2.37%	1.09%	0.00%	0.30%	5.71%	O-10
(39)	TOT. EXP. - ENG. (GEN.)	\$921,533	\$458,632	\$31,210	\$195,730	\$30,875	\$22,546	\$38,323	\$127,006	\$0	\$10,402	\$6,808	
(40)	% RESPONSIBILITY	100.00%	49.77%	3.39%	21.24%	3.35%	2.45%	4.16%	13.78%	0.00%	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

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.)	\$130,357	\$116,934	\$6,634	\$3,888	\$7	\$727	\$58	\$12	\$0	\$2	\$2,095	
(2) % RESPONSIBILITY	100.00%	89.70%	5.09%	2.98%	0.01%	0.56%	0.04%	0.01%	0.00%	0.00%	1.61%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	\$42,616	\$32,958	\$2,537	\$3,872	\$424	\$542	\$515	\$826	\$0	\$190	\$753	
(4) % RESPONSIBILITY	100.00%	77.34%	5.95%	9.09%	1.00%	1.27%	1.21%	1.94%	0.00%	0.45%	1.77%	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%	10.47%	10.92%	15.88%	0.00%	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	\$461,597	\$0	\$67,611	\$354,056	\$0	\$39,930	\$0	\$0	\$0	\$0	\$0	
(9) % RESPONSIBILITY	100.00%	0.00%	14.65%	76.70%	0.00%	8.65%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	\$461,597	\$0	\$67,611	\$354,056	\$0	\$39,930	\$0	\$0	\$0	\$0	\$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.53%	39.43%	0.00%	4.45%	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

EXHIBIT 8C
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NOVA SCOTIA POWER INC.
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE YEAR ENDING DECEMBER 31, 2026

	(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	198,999	85,196	23,578	57,131	33,094	-	
(2) % RESPONSIBILITY	100.00%	42.81%	11.85%	28.71%	16.63%	0.00%	F - 1
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,705,148	1,269,113	122,326	286,573	27,137	-	
(4) % RESPONSIBILITY	100.00%	74.43%	7.17%	16.81%	1.59%	0.00%	F - 2
(5) NET PLANT IN SERVICE	4,939,197	2,235,761	905,915	1,754,537	42,983		
(6) % RESPONSIBILITY	100.00%	45.3%	18.3%	35.5%	0.9%	0.0%	F - 3
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,843,177	2,235,761	380,484	183,948	\$42,983.28		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.6%	13.4%	6.5%	1.5%	0.0%	
(10) INSURANCE PREMIUM	9,648	7,587	1,291	624	146	-	
(11) COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12) SUBTOAL	11,405	8,026	1,730	1,064	585	-	
(13) % RESPONSIBILITY	100.00%	70.37%	15.17%	9.32%	5.13%	0.00%	F - 4
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		F - 5

(15)
(16) FUNCTIONAL AREA Before Corporate Groups
(17) GENERATION
(18) TRANSMISSION
(19) DISTRIBUTION
(20) RETAIL
(21) SUBTOTAL

O&M EXPENSES BY LABOUR VS NON-LABOUR					O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY FUNCTIONAL AREAS				
Labour	Non-Labour	Total	Ratio		PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
67,440	19,013	86,453.2	0.780		86,453	0	0	0	86,453	67,440	0	0	0	67,440
20,993	1,909	22,902.5	0.917		0	22,902	0	0	22,902	0	20,993	0	0	20,993
53,607	6,586	60,193.0	0.891		0	0	60,193	0	60,193	0	0	53,607	0	53,607
31,101	(3,925)	27,175.7	1.144		0	0	0	27,176	27,176	0	0	0	31,101	31,101
173,140.9	23,584	196,724.51	0.880		86,453	22,902	60,193	27,176	196,724.5	67,440	20,993	53,607	31,101	173,140.9
(22) CORPORATE GROUPS														
(23) EXECUTIVE MANAGEMENT	1,172	491	1,663.6	0.705	1,238	119	280	26	1,663.6	873	84	197	19	1,172
(24) CORP. SECRETARY	0	11,405	11,405.2	-	8,026	1,730	1,064	585	11,405.2	0	0	0	0	0
(25) LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,753	362	848	80	5,043.0	1,400	135	316	30	1,882
(26) EXTERNAL RELATIONS & ENVIRONMENT	819	948	1,766.6	0.463	764	230	529	244	1,766.6	354	107	245	113	819
(27) REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,912	666	1,561	148	9,287.4	1,703	164	385	36	2,289
(28) FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,132	657	1,453	109	7,350.5	2,744	351	777	58	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	19,715	5,456	13,220	7,658	46,048.8	8,234	2,279	5,522	3,198	19,233
(31) HUMAN RESOURCES	5,162	3,838	9,000.2	0.574	3,853	1,066	2,584	1,497	9,000.2	2,210	612	1,482	858	5,162
(32) TOTAL	41,885	61,964	103,848.8	0.403	52,465	13,358	24,608	13,418	103,848.8	19,368	5,581	10,773	6,163	41,885
(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	874	2,118	1,227	7,377.5	6,276	1,737	4,209	2,438	14,660
(35) SUBTOTAL OVERHEAD	65,731	57,405	123,136.0	3.162	67,533	14,232	26,726	14,645	123,136.0	34,831	7,318	14,982	8,601	65,731
(36) GRAND TOTAL	238,872.2	80,988	319,860.462	4.042	153,986	37,135	86,919	41,821	319,860.5	102,271	28,311	68,589	39,701	238,872

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,993	53,607	0	0	
(38) % RESPONSIBILITY	100%	0%	28%	72%	0%	0%	F - 6
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,370,205	0	820,016	1,550,189	0	0	
(39) % RESPONSIBILITY	100%	0%	35%	65%	0%	0%	F - 7
(39) GENERALPROPERTY:NON- FUNCTIONIALIZED	307,293	144,056	56,475	106,762	0	0	
(40) % RESPONSIBILITY	100%	47%	18%	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	62.6%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.2%
(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	17.3%
(4) GENERAL LARGE	358,568	5.0%	376,587	62,748	70.3%	44,117	6.8%	47,132	91.21%	137,482	2.0%
(5) SMALL INDUSTRIAL	255,142	7.7%	274,652	51,659	70.4%	36,368	14.0%	41,444	75.65%	123,550	1.8%
(6) MEDIUM INDUSTRIAL	438,585	6.7%	467,931	69,240	81.6%	56,500	10.9%	62,638	85.28%	158,818	2.3%
(7) LARGE INDUSTRIAL	1,508,150	2.9%	1,552,190	228,924	87.6%	200,507	4.8%	210,192	84.30%	630,525	9.1%
(8) PHP	0	N/A	(0)	0	N/A	0	N/A	0	N/A	-	0.00%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.3%
(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	2,592,435	83.0%	2,152,662	12.3%	2,417,165	53.38430%	6,958,043	100.0%
(12) SHORE POWER	1,300	4.8%	1,363	21,000	0.0%	0	N/A	0	N/A	-	
(13) GEN.REPL./LOAD FOLL.	15,043	2.4%	15,397	7,863	0.9%	67	N/A	70	N/A	2,402	
(14) ELIADC	0	N/A	0	0	N/A	0	N/A	0	N/A	-	
(15) BUTU	29,948	4.1%	31,166	8,786	78.2%	6,867	9.9%	7,549	47.13%	22,647	
(16) REAL TIME PRICING	13,122	2.4%	13,432	0	N/A	0	N/A	0	N/A	0	
(17) EBS/SS	95,658	2.4%	97,924	56,647	82.8%	46,884	4.3%	48,897	22.86%	153621	
(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	2,686,731	82.1%	2,206,481	12.1%	2,473,681	52.90%	7,136,713	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,703,661	7.1%	11,463,067	2,686,731	82.1%	2,206,481	12.1%	2,473,681	52.90%	7,136,713	
(22) LG, LIR, MUNIS SUBTOTAL	1,991,247	3.3%	2,057,327	324,497	84.8%	275,179	5.1%	289,189	81.2%	861,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
1,209,456											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	1,027,865	2.5%	1,054,036	157,404	93.1%	146,609	2.5%	150,342	78.0%	444,987	
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>	<u>4.2%</u>	<u>70,392</u>	<u>17,910</u>	<u>92.2%</u>	<u>16,512</u>	<u>4.2%</u>	<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	55,511	4.2%	57,849	14,918	94.1%	14,043	4.2%	14,634	43.3%	45,013	
(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	1,989,793	3.8%	2,064,371	336,177	83.4%	280,446	3.8%	291,056	81.0%	860,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	<u>1,991,247</u>	<u>3.3%</u>	<u>2,057,327</u>	<u>324,497</u>	<u>84.8%</u>	<u>275,179</u>	<u>5.1%</u>	<u>289,189</u>	<u>81.2%</u>	<u>861,938</u>	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	11,679.9	(0.0)	5,267.3	(0.0)	1,866.3	(0.0)	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JANUARY 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	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	111,710	3.19%	115,277	215,212	93.2%	200,507	4.83%	210,192	73.71%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	2,561,193	84.1%	2,152,662	12.29%	2,417,165	68.56%
(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	2,650,869.44	83.24%	2,206,481	12.11%	2,473,681	67.6%
(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	2,650,869	83.24%	2,206,481	12.11%	2,473,681	67.6%

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	99,627	3.18%	102,800	216,231	95.8%	207,100	4.55%	216,515	70.65%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	2,341,748	90.1%	2,109,057	11.45%	2,350,503	72.24%
(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	2,435,840.29	89.1%	2,169,966	11.26%	2,414,266	71%
(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	2,435,840	89.1%	2,169,966	11.26%	2,414,266	71%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MARCH 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	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	127,189	3.10%	131,127	211,080	93.7%	197,826	3.73%	205,199	85.89%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	-18.90%
(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	2,053,391	88.8%	1,822,932	9.36%	1,993,574	77.09%
(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	2,142,594.58	87.9%	1,883,071	9.19%	2,056,167	75%
(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	2,142,595	87.9%	1,883,071	9.19%	2,056,167	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR APRIL 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	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	124,348	2.91%	127,970	213,601	95.0%	202,893	3.29%	209,559	84.81%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,786,480	87.1%	1,555,737	8.10%	1,681,690	76.55%
(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	1,859,770.01	86.3%	1,604,570	7.97%	1,732,430	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	876,483	7.1%	938,544	1,859,770	86.3%	1,604,570	7.97%	1,732,430	75%

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	129,748	2.86%	133,458	217,857	97.2%	211,802	2.99%	218,140	82.23%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,588,045	84.0%	1,333,178	7.13%	1,428,190	77.73%
(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	1,659,089.12	83.0%	1,377,071	7.02%	1,473,743	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,627	6.7%	839,705	1,659,089	83.0%	1,377,071	7.02%	1,473,743	77%

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	123,377	2.86%	126,903	222,683	95.1%	211,667	2.54%	217,041	81.21%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,344,081	92.0%	1,236,319	5.89%	1,309,123	79.78%
(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	1,422,478.31	90.8%	1,291,586	5.77%	1,366,158	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	721,126	6.6%	768,740	1,422,478	90.8%	1,291,586	5.77%	1,366,158	78%

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	135,272	2.74%	138,975	222,236	95.4%	212,107	2.87%	218,197	85.61%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,468,350	87.8%	1,288,911	6.68%	1,375,071	80.08%
(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	1,542,794.94	86.5%	1,335,092	6.58%	1,422,930	79%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	787,957	6.4%	838,327	1,542,795	86.5%	1,335,092	6.58%	1,422,930	79%

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	135,278	2.64%	138,849	228,924	90.7%	207,569	2.94%	213,665	87.34%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,437,700	90.0%	1,294,330	6.96%	1,384,460	78.66%
(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	1,509,440.66	88.9%	1,341,883	6.85%	1,433,753	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,904	6.1%	834,559	1,509,441	88.9%	1,341,883	6.85%	1,433,753	78%

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	136,039	2.79%	139,833	227,664	97.7%	222,315	2.92%	228,800	84.88%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,367,554	90.8%	1,241,049	6.64%	1,323,454	77.66%
(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	1,438,212.63	89.6%	1,288,828	6.53%	1,372,960	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,426	6.4%	760,035	1,438,213	89.6%	1,288,828	6.53%	1,372,960	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR OCTOBER 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	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	142,866	2.83%	146,912	223,755	91.0%	203,505	3.17%	209,958	94.05%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,506,507	90.8%	1,367,460	7.56%	1,470,789	74.61%
(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	1,580,857.81	89.8%	1,419,523	7.42%	1,524,808	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,370	6.6%	830,959	1,580,858	89.8%	1,419,523	7.42%	1,524,808	73%

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	133,848	3.08%	137,970	225,603	96.0%	216,523	4.07%	225,338	85.04%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	-11.94%
(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	1,991,881	84.4%	1,680,592	9.90%	1,846,892	71.95%
(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	2,074,807.87	83.5%	1,732,621	9.73%	1,901,218	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	902,437	7.4%	968,991	2,074,808	83.5%	1,732,621	9.73%	1,901,218	71%

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	108,849	3.00%	112,117	215,658	90.1%	194,363	4.86%	203,818	73.94%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	2,163,962	90.0%	1,947,528	12.47%	2,190,375	69.89%
(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	2,246,027.62	89.2%	2,003,119	12.26%	2,248,766	69%
(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	2,246,028	89.2%	2,003,119	12.26%	2,248,766	69%

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
(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>77,270</u>	<u>55,504</u>	<u>3,630</u>	<u>13,780</u>	<u>0</u>	<u>2,044</u>	<u>1,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>757</u>
(3)	SUB-TOTAL	2,300,060	1,623,412	90,685	461,184	0	52,023	50,627	0	0	0	22,128
(4)												
(5)	NON-COIN. KW PRI. (Before bulk power substa	2,472,094	1,623,412	90,685	484,485	62,748	53,703	69,240	50,776	0	14,918	22,128
(6)	LOSSES	<u>73,195</u>	<u>59,081</u>	<u>2,073</u>	<u>9,003</u>	<u>305</u>	<u>1,051</u>	<u>526</u>	<u>278</u>	<u>0</u>	<u>72</u>	<u>805</u>
(7)	SUB-TOTAL	2,545,288	1,682,493	92,758	493,488	63,053	54,754	69,766	51,053	0	14,990	22,933
(8)												
(9)	NON-COIN. KW PRI. (bulk power substation)	2,553,598	1,682,493	92,758	493,488	63,053	54,754	69,766	59,363	0	14,990	22,933
(10)	LOSSES	<u>18,916</u>	<u>15,308</u>	<u>530</u>	<u>2,293</u>	<u>77</u>	<u>268</u>	<u>133</u>	<u>81</u>	<u>0</u>	<u>18</u>	<u>209</u>
(11)	SUB-TOTAL	2,572,514	1,697,801	93,288	495,780	63,129	55,022	69,899	59,444	0	15,009	23,142
(12)												
(13)	NON-COIN DEMAND LOSSES											
(14)												
(15)	NON-COIN. KW SEC.	3.48%	3.54%	4.17%	3.08%	0.00%	4.09%	3.17%	0.00%	0.00%	0.00%	3.54%
(16)												
(17)	NON-COIN. KW PRI. (Before bulk power substa	2.96%	3.64%	2.29%	1.86%	0.49%	1.96%	0.76%	0.55%	0.00%	0.49%	3.64%
(18)												
(19)	NON-COIN. KW PRI. (bulk power substation)	0.74%	0.91%	0.57%	0.46%	0.12%	0.49%	0.19%	0.14%	0.00%	0.12%	0.91%
(20)												
(21)	TOTAL		8.09%	7.03%	5.40%	0.61%	6.54%	4.12%	0.68%	0.00%	0.61%	8.09%
(22)												
(23)												
(24)	Secondary Customers		488,926	27,443	10,684		2,033	124				9,903
(25)	Primary Customers		17307.986		556	20	68	51	29			
(26)												
(27)	Demand Adj		0.40	0.40	0.40	0.40	0.40	0.40	0.40			0.40
(28)												
(29)	NON-COIN. KW SEC.	215,645	195,570	10,977	4,273	-	813	50	-	-	-	3,961
(30)	LOSSES	<u>7,688</u>	<u>6,923</u>	<u>458</u>	<u>132</u>	<u>-</u>	<u>33</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140</u>
(31)	SUB-TOTAL	223,333	202,494	11,435	4,405	-	847	51	-	-	-	4,101
(32)												
(33)												
(34)	NON-COIN. KW PRI. (Before bulk power substa	223,333	202,494	11,435	4,405	-	847	51	-	-	-	4,101
(35)	LOSSES	<u>7,879</u>	<u>7,369</u>	<u>261</u>	<u>82</u>	<u>-</u>	<u>17</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>
(36)	SUB-TOTAL	231,212	209,863	11,696	4,487	-	863	52	-	-	-	4,251
(37)												
(38)	Share of Total Demand											
(39)	Secondary	9.7%										
(40)	Primary'	9.1%										

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

	(1) TOTAL	(2) TOTAL	(3) UNIT COST	(4) TOTAL	(5)	(6)	(7)	(8)	(9)	(10)
	DMD.RELATED	ENG.RELATED	ENG.RELATED	CUST.RELATED	TOTAL OPER.	TOTAL RATE	% REVENUE	VARIANCE from 2026-2027 GRA SR-01 Att 02 PCON EO (Compliance)		
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES	TOTAL OPER.	VARIANCE	% VARIANCE
(1) DOMESTIC	\$441,367	\$481,870	9.24	\$164,231	\$1,087,468	\$1,053,254	96.85	\$1,086,335	\$1,133.5	0.1%
(2) SMALL GENERAL	23,048	32,783	9.28	10,067	\$65,898	\$67,611	102.60	\$65,943	(\$45.1)	-0.1%
(3) GENERAL	123,727	205,575	9.26	7,894	\$337,196	\$354,056	105.00	\$337,765	(\$568.8)	-0.2%
(4) LARGE GENERAL	12,577	32,424	9.04	410	\$45,411	\$47,682	105.00	\$45,582	(\$171.2)	-0.4%
(5) SMALL INDUSTRIAL	12,970	23,675	9.28	1,383	\$38,029	\$39,930	105.00	\$38,117	(\$88.5)	-0.2%
(6) MEDIUM INDUSTRIAL	16,073	40,248	9.18	343	\$56,664	\$59,497	105.00	\$56,905	(\$241.2)	-0.4%
(7) LARGE INDUSTRIAL	19,684	133,390	8.84	841	\$153,916	\$161,611	105.00	\$72,635	\$81,280.5	111.9%
(8) PHP	0	(0)	NA	(0)	(\$0.0)	(\$0)	105.00	\$81,353	(\$81,353.1)	-100.0%
(9) MUNICIPAL	7,679	10,932	8.78	197	\$18,808	\$19,749	105.00	\$18,768	\$39.7	0.2%
(10) UNMETERED	<u>11,556</u>	<u>7,151</u>	9.29	<u>3,115</u>	<u>\$21,822</u>	<u>\$21,822</u>	100.00	<u>\$21,903</u>	(\$80.7)	-0.4%
(11) SUB-TOTAL	<u>\$668,682</u>	<u>\$968,048</u>	<u>9.18</u>	<u>\$188,481</u>	<u>\$1,825,211</u>	<u>\$1,825,211</u>	100.00	<u>\$1,825,306</u>	<u>(\$94.9)</u>	0.0%
(12) DIRECT EXP./ REV					\$32,464	\$37,606		\$32,392	\$72.2	0.2%
(13) RETURN ON DIRECT EXP.					<u>\$5,142</u>	<u>\$0</u>		<u>\$5,119</u>	\$23.1	0.5%
(14) TOTAL					<u>\$1,862,818</u>	<u>\$1,862,818</u>	0.000	<u>\$1,862,817</u>	\$0.4	0.0%

NOVA SCOTIA POWER INC.
NSEB DECISION (M12451) : COST AND RATE BASE ADJUSTMENTS
 FOR THE YEAR ENDING DECEMBER 31, 2026
 (IN DOLLARS)

				"Input Data" tab Adjustments					
				Category Label	Share	Location	Category Label	Share	Cell Location
(1)	Operating Expenses	2025	2026	2027					
(2)	O&M Expenses								
(3)	Reliability Implementation (Energy Delivery) - \$2,000,000;		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	25.0% E170	OVERHEAD LINE:	75.0% E175	
(4)	Communications and Public Affairs (Corporate Groups) - \$2,000,000;		(2,000,000)	(2,000,000)	COMM. & PUBLIC AFFAIRS	100.0% E136			
(5)	Grid Modernization and Customer Integration (Customer Experience and Innovation)		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	10.0% E170	OVERHEAD LINE:	90.0% E175	
(6)	Corporate Human Resources (Corporate Groups) - \$2,000,000.		(2,000,000)	(2,000,000)	-- HUMAN RESOURCES	100.0% E235			
(7)	Executive Compensation		(144,859)	(149,204)	EXECUTIVE MANAGEMENT	100.0% E127			
(8)	Total O&M		(8,144,859)	(8,149,204)					
(9)	Other								
(10)	Regulatory Amortization		(677,610)	(677,610)	Regulatory Amort.	100.0% K322			
(11)	Fuel Expense		(1,808,772)	(1,729,291)	ML - NS Block (BCF COSS)	100.0% B8..M8 and B35..M37			
(12)	FAM Deferral Interest		328,135	343,365	Interest & Other Exp	100.0% H321			
(13)	AMI opt Out		830,884	765,417	AMI OPT OUT CHARGE	100.0% E510			
(14)	Short Term Interest		(88,881)	(191,669)	Interest & Other Exp	100.0% H321			
(15)	Non-Reg Interest (Maritime Link)		(269,835)	-	Interest & Other Exp	100.0% H321			
(16)	Non-Reg Depreciation (Maritime Link)		(333,949)	-	Transmission - EHV	100.0% E291			
(17)	Income Tax		(95,151)	(216,576)	Corporate Income Tax	100.0% K321			
(18)	Net Earnings		(583,862)	(8,277)	RETAINED EARNINGS	100.0% E324			
(19)	Total Other		(2,699,042)	(1,714,642)					
(20)									
(21)	Total Operating Expenses		(10,843,900)	(9,863,846)					
(22)									
(23)	Rate Base								
(24)	Ending PP&E (Transmission)		(34,742,827)	-	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	100.0% H49			

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NEOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2025 (IN THOUSANDS OF DOLLARS)				
(113) OFFICE OF THE PRESIDENT				
(114) EXECUTIVE MANAGEMENT	1,663.6	-145		
(115)				
(116) CORPORATE INSURANCE	9,847.8			
(117) CORPORATE SECRETARY	1,372.3			
(118) CORPORATE SECRETARY & INSURANCE	11,405.2			
(119)				
(120) LEGAL SERVICES	5,043			
(121)				
(122) VP EXTERNAL RELATIONS		-2,000		
(123) COMM. & PUBLIC AFFAIRS	1,450.6			
(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	20,893.4			
(134) DISTRIBUTION	83,898.9	74,800.3	74,800.3	0.0
(135) RETAIL	31,100.8			
(136) TOTAL FUNCTIONAL AREAS	173,140.88	105,701.1	105,701.10	0.0
(137)				
(138) Corporate Groups				
(139) (16) EXECUTIVE MANAGEMENT	1,172.4	-102	0.705	
(140) (16) LEGAL SERVICES	1,381.4			
(141) (16) CORP. SECRETARY	-			
(142) (17) EXTERNAL RELATIONS AND ENVIRONMENT	818.8	-927	0.463	
(143) (18) REGULATORY AFFAIRS	2,388.8			
(144) (19) FINANCE GROUP	3,529.8			
(145) (20) PROCUREMENT	7,386.7			
(146) (20) IT	19,232.6			
(147) (21) HUMAN RESOURCES	5,162.0	-1,147	0.574	
(148) GENERATION SERVICES	9,186.5	EC3		
(149) (25) OTHER EXPENSES	14,660.1	233.5	14,426.6	
(150) TOTAL CORPORATE GROUPS	63,731.33			
(151)				
(151) TOTAL LABOUR RELATED	238,872.21	241,048.4	-2,176.2	
(152) TRANSMISSION CONTROL CENTER	5,429.9			
(153) GENERATION, TRANSMISSION AND DISTRIBUTION				
(154) TRANSMISSION BEFORE STORM EXPENSES	22,786		99%	
(155) TRANSMISSION STORM EXPENSES	266		1%	
(156) TRANSMISSION TOTAL	23,051	-700	100%	
(157) DISTRIBUTION TOTAL:				
(158) SUBSTATIONS	1,477.7		60%	
(159) OVERHEAD LINES BEFORE STORM EXPENSES	33,735.8		40%	
(160) OVERHEAD LINES STORM EXPENSES	22,690.4		100%	
(161) OVERHEAD LINES	56,226.3	-3,300		
(162) UNDERGROUND LINES	579.1			
(163) LINE TRANSFORMERS	0.0			
(164) METERS	0.0			
(165) COMMUNICATIONS	0.0			
(166) STREET LIGHTING	579.1			
(167) TOTAL DISTRIBUTION	58,862.1			
(168)				
(168) TOTAL G T & D	81,913.5	87,322,687.3		
(169)		Amount	Weights	Source: CS subfunctionalization
(147) CUSTOMER SERVICE	1,479.9	5.2%	2,347,146	
(148) CUSTOMER SERVICE EXPERIENCE	3,732.6	13.2%	5,415,333	
(149) CUSTOMER SOLUTIONS	5,212.6	18.4%	7,562,479	
(151)				
(152) CALL CENTRE	1,230.1	4.3%	1,784,740	
(153) CUSTOMER CARE ADMIN	6,913.0	24.4%	10,029,574	
(154) CUSTOMER CARE	8,143.1	28.7%	11,814,314	
(155)				
(156) REVENUE OPERATIONS				
(157) BILLING SERVICES & PAYMENTS	2,263.0	8.1%	3,326,780	
(158) REVENUE OPS ADMIN	440.3	0.0%	638,631	
(159) METER DATA SERVICES	1,189.1	4.2%	1,725,124	
(161) SMART METER OPERATIONS CENTER (SMOC)	1,427.2	0.00%	2,070,695	
(162) METER SERVICES - FIELD	4,602.2	16.2%	6,676,986	
(163) ELECTRICAL WIRING INSPECTIONS - FIELD	5,000.4	7.66%	7,327,201	
(164) METER SERVICES - INSPECTORS		0.0%	12,800	
(165) BAD DEBT EXPENSE	15,002.2	52.9%	21,765,644	
(166) Total	28,357.8	100.0%	41,142,439	
Customer Service Total				
(167)				
(168) REGULATORY AFFAIRS				
(170) Advocacy Expense	1,895.2			
(171) Other Expenses	2,422.2			
(172) Subtotal	9,287.4			
(173) Generation Services				
(174) Environmental Services	2,532.1			
(175) Project Implementation	1,045.2			
(177) EAM	9,333.1			
(178) Total	11,969.8			
(179)				
(180) BENDER VP & CFO				
(181) (a) INTERNAL AUDIT	1,781.8			
(182) (b) INVESTOR RELATIONS	272.1			
(183) (c) VP FINANCE & TREASURER	496.7			
(184) (d) TREASURER	426.5			
(185) (e) CORPORATE TAX	899.9			
(186) - GM FINANCE	3,523.4			
(187) (a) CORPORATE CONTROLLER				
(188) (b) CORP. PERFORMANCE & BACK OFFICE	0.0			
(189)				
(190) VP ENTERPRISE SERVICES				
(191) - PROCUREMENT & FACILITIES	12,283.6			
(192) - INFORMATION TECHNOLOGY	46,048.6			
(193)				
(194) VP HUMAN RESOURCES				
(195) - HUMAN RESOURCES	9,000.2	-2,000		
(196)				

Continuities - 2021-2024 9.21.xlsx
 2022-2024 Transmission Rate Base Adjustment .xlsx
 O&M Master Summary (JRA).xlsx
 2022-2024 Subfunctionalization of Customer Service Costs.xlsx
 2019-2020 Regulatory Affairs Advocate Costs.xlsx
 FOR-1-15 RB-2-16.xlsx
 FOR-1-15 RB-2-16.xlsx

Meter Data Services Cost Allocators.xlsx
 2016-2027 Meter Costs.xlsx
 RC Rates.xlsx
 Misc Rev Credits.xlsx
 2022-2024 ETL Revenue.xlsx
 2022-2024 Proof of Revenue RD1.xlsx
 2019 Non-consistent peaks by Voltage category.xlsx

20210924_2022 Revenue model T.VP.xlsx
 20210924_2022 Revenue model T.VP.xlsx
 2019 Non-consistent peaks by Voltage category.xlsx

		Regulatory Affairs Annual Costs			
Year	CA	Sub	Other	Total	
2018	\$327,285	\$344,541		\$3,357,528	\$4,020,354
2019	\$376,914	\$313,657		\$2,520,302	\$3,210,873
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	\$503,297		\$6,478,847	\$7,602,470
2023	\$416,234	\$349,956		\$2,871,700	\$3,638,890
2024	\$1,360,838	\$1,492,836		\$10,572,309	\$13,426,514
Total	\$3,894,405	\$4,119,914		\$31,467,425	\$39,481,744
Split	9.9%	10.4%		79.7%	100.0%
2024 Estimate	\$916,09	\$909,14		\$7,450,17	\$9,287

NEOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2026 (IN THOUSANDS OF DOLLARS)									
(197) POWER PRODUCTION									
(198) -- POWER PRODUCTION - FUEL	440,457.1								
(199) -- POWER PRODUCTION - OPERATING & MAINT.	56,464.2								
(200) -- POWER PRODUCTION - HYDRO PLTS.	1,879.3								
(201) -- POWER PRODUCTION - WIND	8,364.9								
(202) -- POWER PRODUCTION - SOLAR	130.2								
(203) -- POWER PRODUCTION - LAM000	643.8								
(204) -- POWER PRODUCTION - BIOMASS	6,736.8								
(205) -- POWER PRODUCTION - OTHER GAS TURBINE	1,599.6								
(206) -- POWER PRODUCTION - GEN. DEVELOPMENT									
(207) -- POWER PRODUCTION - HEAD OFFICE	2,583.0								
(208) -- POWER PRODUCTION - GEN. SERV.	0.0								
(209) -- POWER PRODUCTION - ECEI BATTERIES	1,409.0	1,409.0							
(210) -- POWER PRODUCTION - HR									
(211) -- POWER PRODUCTION - ENVIR. POLICY									
(212) -- POWER PRODUCTION - EXECUTIVE									
(213) -- POWER PRODUCTION - FUEL PROCUREMENT	6,691.9								
(214) -- OTHER THAN BIOMASS AND WIND	16,477.9								
(215) -- PURCHASED POWER - BIOMASS (Energy)	14,737.7								
(216) -- PURCHASED POWER - BIOMASS (Demand)	5,644.9								
(217) -- PURCHASED POWER - MARTIME LINK	198,864	85,453.2	85,068.2						
(218) -- PURCHASED POWER - WIND (ENG)	33,418.0								
(219) -- PURCHASED POWER - WIND (NRIS)	111,526.3								
(220) -- PURCHASED POWER - Imports	94,097.3								
(221) -- BUTU CAPACITY CREDIT	301.4								
(222) OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and EC					
(223) CURRENT YEAR INCENTIVE PLAN PAYOUT	0								
(224) DSM EXPENSES - Demand-related ATL Classes		922,525.6	922,525.6						
(225) DSM EXPENSES - Energy-related ATL Classes									
(226) DSM EXPENSES - Directly Assigned ATL Classes									
(227) DSM EXPENSES - RTI Classes									
(228) FCR DEFERRAL	0								
(229) GRANTS IN LIEU OF TAXES	50,476								
(230)									
(231) DEPRECIATION AND ACCRETION :									
(232)									
(233) GENERATION									
(234) STEAM	47,063.5	0.000	0.0	47,064	47,064	46,375	2,688		
(235) HYDRO	16,576.5	0.0	0.0	16,577	16,577	16,845	752		
(236) WIND	13,294.2	0.0	0.0	13,294	13,294	13,037	257		
(237) SOLAR	61.6	0.0	0.0	61	61	0	0		
(238) LAM000	7,014.7	0.0	0.0	7,015	7,015	7,040	-26		
(239) GAS TURBINE - OTHER	2,583.0	0.0	0.0	2,583	2,583	2,734	-151		
(240) TOTAL GENERATION dr ECEI BATTERIES AND GEN-RELATED TRAN	87,790.1	0.0	0.0	87,790.1	87,790.1	83,962.3	3,827.3		
(241)									
(242) ECEI BATTERIES	8,575.6					8,575	0		
(243) GEN-RELATED TRANS ASSETS	3,169.0					3,169	0		
(244)									
(245) TOTAL GENERATION	96,533.7								
(246)									
(247) TRANSMISSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS									
(248) Transmission - HV	0		0.0	0	0	0	0		
(249) Transmission - EHV	26,220	-333.949	0.0	26,554.2	26,554	26,968	414		
(250) TOTAL TRANSMISSION	26,220.1		0	26,554	26,554	26,968	414		
(251)									
(252) DISTRIBUTION									
(253) DISTRIBUTION - Land	0.0	0	0.0	0	0	0	0		
(254) DISTRIBUTION - Easements	3,005.1	0	0.0	3,005	3,005	3,003	2		
(255) DISTRIBUTION - Other	1,358.8	0	0.0	1,359	1,359	1,357	2		
(256) DISTRIBUTION - Substations	9,006.6	0	0.0	9,006	9,006	9,009	-3		
(257) DISTRIBUTION - Poles and Poles	20,999.9	0	0.0	20,999	20,999	20,999	0		
(258) DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	12,194	12,587	-393		
(259) DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	2,953	2,953	0		
(260) DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382	28,382	28,382	0		
(261) DISTRIBUTION - Services	4,147.1	0	0.0	4,147	4,147	4,147	0		
(262) DISTRIBUTION - Meters	6,124.2	0	0.0	6,124	6,124	6,124	0		
(263) DISTRIBUTION - Streetlights	4,564.6	0	0.0	4,565	4,565	4,565	0		
(264) DISTRIBUTION TOTAL	94,824.5	0.000		94,825					
(265)									
(266) GENERAL PROPERTY									
(267) GENERATION	0.0	Adj			0	0	0		
(268) TRANSMISSION	6,892.9	0.0	0.0	6,893	6,893	6,893	0		
(269) TRANSMISSION	396.8	0	0.0	397	397	397	0		
(270) TRANSMISSION/TRANSMISSION COMMUNICATION	2,384.2	0.0	0.0	2,384	2,384	2,384	0		
(271) TRANSMISSION/TRANSMISSION NON-COMMUNICATION	7,734.7	0.0	0.0	7,735	7,735	7,735	0		
(272) RETAIL	6,250.7	0.0	0.0	6,251	6,251	6,251	0		
(273) NON-FUNCTIONALIZED	37,846.2	0.0	0.0	37,846	37,846	37,846	0		
(274) TOTAL GENERAL PROPERTY	81,515.3	0.0	0.0	81,515	81,515	81,515	0		
(275)									
(276) TOTAL DEPRECIATION AND ACCRETION	270,350.0		0.0	270,683.9	270,684	270,684	0		
(277)									
(278) GLACE BAY RETIREMENT	0								
(279) INTEREST CHARGES	141,773		Interest Charges	-30,581	Corporate Income Tax	18,028	(95,151)		
(280) PREFERRED DIVIDENDS	0		Corporate Adjustment	23,800.0	Regulatory Asset	7,420	(67,610)		
(281) CORPORATE TAXES	(10,608)		Allowance for Funds	(25,088)	Costs of Goods Sold	0			
(282) RETAINED EARNINGS	200,714	(583,862)	Net	141,773	Settlement Adj.	0			
(283) Normal Interruption Cost	160.44					(10,608)			
(284) Interruption Demand & CD Losses	189,250								
(285) PMP Interruption Credit Data Inputs									
(286) Power Factor Adjustment	1.08								
(287) LR Credit (DAVA)	-10,742								
(288) % Premium for Priority Interruptions	10.0%								
(289) OPERATING ALLOCATIONS	71.16%								
(290) FCR Deferral - Generation	28.84%								
(291) FCR Deferral - Transmission	100.00%								
(292)									
(293) CUSTOMER SOLUTIONS ALLOCATORS									
(294) CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.00%	58.00%							
(295) CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%							
(296) CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%							
(297) CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.39%	2.00%							
(298) CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%							
(299) CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%							
(300) CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%							
(301) CUSTOMER SOLUTIONS ALLOCATOR - PMP	0.00%	0.00%							
(302) CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.26%	2.00%							
(303) CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%							
(304) Total	100.00%								
(305)									
(306) METER DATA SERVICES ALLOCATORS									
(307) METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%							
(308) METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%							
(309) METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%							
(310) METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%							
(311) METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.47%	10.51%							
(312) METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.32%	10.37%							
(313) METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.26%	15.30%							
(314) METER DATA SERVICES ALLOCATOR - PMP	0.00%	0.42%							
(315) METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%							
(316) METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%							
(317) Total	100.00%	100.42%							
(318)									
(319) UNIT METER COSTS									
(320) Residential	129.17	113.00							
(321) Small General	146.15	111.72							
(322) General	165.62	392.00							
(323) Large General	1,811.88	692.00							

Continuities - 2021-2024 9.21.xlsx
 2022-2024 Transmission Rate Base Adjustment .xlsx
 O&M Master Summary (JRA).xlsx
 2022-2024 Subfunctionalization of Customer Service Costs.xlsx
 2018-2020 Regulatory Affairs Advocate Costs.xlsx
 FOR-1-15 RB-2-16.xlsx
 FOR-1-15 RB-2-16.xlsx

Meter Data Services Cost Allocators.xlsx
 2018-2027 Meter Costs.xlsx
 RC Ratios.xlsx
 Misc Rev Credits.xlsx
 2022-2024 RTI Revenue.xlsx
 2022-2024 Proof of Revenue RD1.xlsx
 2019 Non-coincident peaks by Voltage category.xlsx

20210924_2022 Revenue model TYP.xlsx
 20210924_2022 Revenue model TYP.xlsx
 2019 Non-coincident peaks by Voltage category.xlsx

NOVA SCOTIA POWER INC.				
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION				
FOR THE YEAR ENDING DECEMBER 31, 2020				
(IN THOUSANDS OF DOLLARS)				
(320) Small Industrial	589.45	196.84		
(321) Medium Industrial	1,011.77	692.00		
(322) Large Industrial	1,891.53	1,106.00		
(323) PHP	1,824.89	1,106.00		
(324) Municipal	1,891.53	1,106.00		
(325) Unmetered	-			
(326)				
(327) DIRECT FAM-related EXPENSES				
(328) FUEL	11,424.198			
(329) PURCHASES - OTHER THAN BIOMASS AND WIND	87.409			
(330) PURCHASES - BIOMASS	63.630			
(331) MARITIME LINK	621.339			
(332) PURCHASES - WIND ERIS	101.999			
(333) PURCHASES - WIND NRIS	337.119			
(334) IMPORTS	306.483			
(335) BTLU CAPACITY CREDIT	(391.355)			
(336) EXPORT SALES				
(337) Total	12,610.827	37,414.84	\$37,415	0 Check
(338)				

Continuities - 2021-2024 9.23.xlsx	Meter Data Services Cost Allocators.xlsx	20210924_2022 Revenue model TYP.xlsx
2022-2024 Transmission Rate Base Adjustment .xlsx	2020-2027 Meter Costs.xlsx	20210924_2022 Revenue model TYP.xlsx
OM&G Master Summary (JRA).xlsx	RC Ratios.xlsx	2019 Non-coincident peaks by Voltage category.xlsx
2022-2024 Subfunctionalization of Customer Service Costs.xlsx	Misc Rev Credits.xlsx	
2019-2020 Regulatory Affairs Advocate Costs.xlsx	2022-2024 ETL Revenue.xlsx	
FOR-1-05 RB-2-16.xlsx	2022-2024 Proof of Revenue RD1.xlsx	
FOR-1-05 RB-2-16.xlsx	2019 Non-coincident peaks by Voltage category.xlsx	

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NDVA SCOTIA POWER INC.				
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION				
FOR THE YEAR ENDING DECEMBER 31, 2020				
(IN THOUSANDS OF DOLLARS)				
(421) Connection Charges & Removal of Meters	Historic Class			
	Weighted Ave			
	3,209.9	94.4%		
	135.2	3.9%	Connection Charges	Removal of Meters
	44.7	1.3%	1,053.8	1,716.0
	4.5	0.1%	64.9	70.3
	4.5	0.1%	21.4	23.2
	0.5	0.0%	2.2	2.3
	0.0	0.0%	2.2	2.3
	-	0.0%	0.2	0.2
(429) MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	0.0	0.0
(431) MISCELLANEOUS REVENUE - UNMETERED	-	0.1%	-	-
(432) TOTAL	3,494.1	100.0%		
(433)			2.3	2.5
(434) NSF - DOMESTIC	Historic Class			
	Weighted Ave			
	153.5	96.9%	1,877.0	1,817.0
	2.9	1.8%	2026 Rev. =	158.5
	1.8	1.1%		
	0.1	0.0%		
	0.1	0.1%		
	0.0	0.0%		
	0.0	0.0%		
	0.0	0.0%		
(442) NSF - PHP	0.0	0.0%		
(443) NSF - MUNICIPAL	0.0	0.0%		
(444) NSF - UNMETERED	0.0	0.0%		
(445) TOTAL	158.5	100.0%		
(446)				
(447) RETAIL SALES - DOMESTIC	Historic Class			
	Weighted Ave			
	47.4	3.2%		
	0.0	0.0%	2026 Rev. =	1,490.5
	707.9	51.5%		
	154.9	7.0%		
	55.9	3.7%		
	311.2	20.9%		
	177.3	11.9%		
	0.0	0.0%		
(456) RETAIL SALES - MUNICIPAL	26.1	1.7%		
(457) RETAIL SALES - UNMETERED	0	0.0%		
(458) TOTAL	1,490.5	100.0%		
(459)				
(460) ELECTRIC WIRING INSPECTION	7,253			
(461) POLE SERVICES	16,364			
(462) STEAM AND ASH SALES	5,018			
(463) AMI OPT OUT CHARGE	0	-530.884		
(464) OTHER REVENUE	4,496			
(465) COST OF GOODS SOLD (Retail)	0			
(466)				
CASH WORKING CAPITAL				
(467) CWC % DISTRIBUTION - DOMESTIC	73.8%			
(468) CWC % DISTRIBUTION - SMALL GENERAL	5.2%			
(470) CWC % DISTRIBUTION - GENERAL	12.1%			
(471) CWC % DISTRIBUTION - GENERAL LARGE	1.4%			
(472) CWC % DISTRIBUTION - SMALL INDUST.	1.5%			
(473) CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%			
(474) CWC % DISTRIBUTION - LARGE INDUSTRIAL	0.0%			
(475) CWC % DISTRIBUTION - PHP	0.0%			
(476) CWC % DISTRIBUTION - MUNICIPAL	0.5%			
(477) CWC % DISTRIBUTION - UNMETERED	8.6%			
(478) TOTAL	100.0%			
ALLOCATION FACTOR INFORMATION				
(479) AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080	Year-end 2020	Year-end 2026	
(480) AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,908	24,346	23,974	
(481) AVERAGE CUSTOMERS - SMALL GENERAL	27,443	490,213	487,639	
(482) AVERAGE CUSTOMERS - GENERAL	27,443	27,271	27,614	
(483) AVERAGE CUSTOMERS - GENERAL LARGE	20	11,240	11,240	
(484) AVERAGE CUSTOMERS - SMALL INDUST.	20	20	20	
(485) AVERAGE CUSTOMERS - MEDIUM INDUST.	2,102	2,102	2,102	
(486) AVERAGE CUSTOMERS - INDUSTRIAL LARGE	175	175	175	
(487) AVERAGE CUSTOMERS - INDUSTRIAL LARGE	37	36	36	
(488) AVERAGE CUSTOMERS - PHP	0	1	1	
(489) AVERAGE CUSTOMERS - MUNICIPAL	5	5	5	
(490) AVERAGE CUSTOMERS - UNMETERED	0.903	0.903	0.903	
(491) TOTAL	536,851	565,313	562,769	
(492)				
(493) AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connects	9			
(494)				
(495) VOLTAGE LEVEL DMD REDUCTION SEC. - GENERAL	95.0%	2023 Test COSS	9	9
(496) VOLTAGE LEVEL DMD REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS	
(497) VOLTAGE LEVEL DMD REDUCTION PRI. - MED. INDUST.	70.3%	70.3%	93.14%	
(498) LOSS FACTOR PERCENTAGE - SECONDARY	3.476%		96.06%	
(499) LOSS FACTOR PERCENTAGE - before bulk power	2.961%		53.33%	
(500) LOSS FACTOR PERCENTAGE - bulk power	0.741%			
(501) LOSS FACTOR PERCENTAGE - TRANSMISSION				
(502)				
CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT				
(503) DOMESTIC	1.00			
(504) SMALL GENERAL	1.00			
(505) GENERAL	5.00			
(506) LARGE GENERAL	100.00			
(507) SMALL INDUSTRIAL	5.00			
(508) MEDIUM INDUSTRIAL	25.00			
(509) LARGE INDUSTRIAL	100.00			
(510) PHP	100.00			
(511) MUNICIPAL	100.00			
(512) UNMETERED	0.82			
(514)				

Continuities - 2021-2024 9.23.xlsx
2022-2024 Transmission Rate Base Adjustment .xlsx
OM&G Master Summary (JRA).xlsx
2022-2024 Subfunctionalization of Customer Service Costs.xlsx
2018-2020 Regulatory Affairs Advocate Costs.xlsx
FOR:1-15 RB-2-16.xlsx
FOR:1-15 RB-2-16.xlsx

Meter Data Services Cost Allocators.xlsx
2026-2027 Meter Costs.xlsx
RC Ratios.xlsx
Misc Rev Credits.xlsx
2022-2024 ETL Revenue.xlsx
2022-2024 Proof of Revenue RD1.xlsx
2019 Non-coincident peaks by Voltage category.xlsx

20210924 2022 Revenue model TYP.xlsx
20210924 2022 Revenue model TYP.xlsx
2019 Non-coincident peaks by Voltage category.xlsx

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2020 (IN THOUSANDS OF DOLLARS)					Continuities - 2021-2024 \$ 21.xlsx 2022-2024 Transmission Rate Base Adjustment .xlsx OM&G Master Summary (JRA).xlsx 2022-2024 Subfunctionalization of Customer Service Costs.xlsx 2019-2020 Regulatory Affairs Advocate Costs.xlsx FOR-1-15 RB-2-16.xlsx FOR-1-15 RB-2-16.xlsx	Meter Data Services Cost Allocators.xlsx 2026-2027 Meter Costs.xlsx RC Ratios.xlsx Misc Rev Credits.xlsx 2022-2024 ETL Revenue.xlsx 2022-2024 Proof of Revenue RD1.xlsx 2019 Non-coincident peaks by Voltage category.xlsx	20210924_2022 Revenue model TYP.xlsx 20210924_2022 Revenue model TYP.xlsx 2019 Non-coincident peaks by Voltage category.xlsx
(016) REVENUE TO COSS RATIO (2023 COSS)							
(016) DOMESTIC	97,530						
(017) SMALL GENERAL	97,140						
(018) GENERAL	105,000						
(019) LARGE GENERAL	104,510						
(020) SMALL INDUSTRIAL	99,660						
(021) MEDIUM INDUSTRIAL	99,270						
(022) LARGE INDUSTRIAL	105,000						
(023) P&P	100,000						
(024) MUNICIPAL	101,830						
(025) UNMETERED	100,000						
(026)							
(027) 2024 No. of Bills							
(028) Residential	2,974,413						
(029) Small General	199,098						
(030) General	130,367						
(031) Large General	243						
(032) Small Industrial	20,815						
(033) Medium Industrial	2,222						
(034) Large Industrial	426						
(035) P&P	-						
(036) Municipal	12						
(038) Unmetered	118,279						
(037) TOTAL	3,446,309						
(038)							
(039) 2023 Revenue							
(040) Residential	1,053,254	57.7%	56.3%				
(041) Small General	67,611	3.7%	4.0%				
(042) General	354,656	19.4%	22.0%				
(043) Large General	47,682	2.6%	3.1%				
(044) Small Industrial	39,330	2.2%	2.4%				
(045) Medium Industrial	59,497	3.3%	4.2%				
(046) Large Industrial	101,611	8.9%	4.7%				
(047) P&P	(9)	0.0%	0.0%				
(047) Municipal	19,749	1.1%	0.3%				
(048) Unmetered	21,822	1.2%	3.1%				
(049) TOTAL	1,825,211	100.0%	100.0%				
(050)							
(051) No of Bills Factor	89%						
(052) Billing Revenue Factor	10%						
(053)							
(054) Wiring Inspections Splits							
(055) Residential	71.41%						
(056) Non-residential	28.59%						
(057)							
(058) NRIS - Demand	0.4662						
(059) NRIS - Energy	0.5338						
(060) ERIS - Demand	0.4662						
(061) ERIS - Energy	0.5338						
(062)							
(063) BIOMASS - DEMAND	0.4662						
(064) BIOMASS - ENERGY	0.5338						
(065)							
(066) Bad Debt Direct Cost Allocator (Domestic)	0.94						
(067)							
(068)							

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	444,691	361,131	292,677	319,746	321,630	278,088	327,490	431,585	602,917	5,213,777.0
(2) MWH SALES - SMALL GENERAL	36,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	26,882	34,680	353,433.7
(3) MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,965	162,975	178,814	177,554	160,629	177,801	189,447	204,597	2,219,465.4
(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	358,598.3
(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	34,386	37,155	34,301	36,746	38,470	38,369	35,850	35,276	35,662	38,444	38,134	438,844.6
(7) MWH SALES - INDUSTRIAL LARGE	111,710	99,627	127,189	124,348	129,748	123,377	135,272	135,276	136,030	142,866	133,848	108,840	1,508,150.1
(8) MWH SALES - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(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													
(11) MWH SALES - SHORE POWER													
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL. / LOAD FOLL.													
(14) MWH SALES - ELIADC													
(15) MWH SALES - BUTU													
(16) MWH SALES - EXTRA INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
(17) MWH SALES - Real Time Pricing													
(18) MWH SALES - EBSRTR													
(19) LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	0
(20) 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
(21) LINE LOSSES - SMALL GENERAL	2,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,469	2,861	28,876.5
(22) 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
(23) LINE LOSSES - GENERAL LARGE	1,801	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,079.0
(24) LINE LOSSES - INDUST. TO 240 KVA	1,882	1,770	1,812	1,506	1,521	1,568	1,813	1,379	1,350	1,366	1,686	1,857	19,899.7
(25) LINE LOSSES - INDUST. 250-399 KVA	2,695	2,442	2,666	2,305	2,454	2,467	2,422	2,147	2,263	2,336	2,711	2,460	29,546.7
(26) LINE LOSSES - INDUSTRIAL LARGE	3,668	3,173	3,988	3,622	3,710	3,506	3,762	3,672	3,794	4,046	4,123	3,268	44,680.0
(27) LINE LOSSES - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(28) LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(29) LINE LOSSES - UNMETERED	872	546	520	517	529	526	634	645	526	490	597	504	6,273.5
(30) LINE LOSSES - SHORE POWER													
(31) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(32) LINE LOSSES - GEN. REPL. / LOAD FOLL.													
(33) LINE LOSSES - ELIADC													
(34) LINE LOSSES - BUTU													
(35) LINE LOSSES - EXTRA INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
(36) LINE LOSSES - REAL TIME PRICING													
(37) LINE LOSSES - EBSRTR													
(38) CLASS NON-COINCIDENT DMD - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,000	652,755	578,378	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	60,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40) CLASS NON-COINCIDENT DMD - GENERAL DEMAND	470,705	403,409	365,338	303,450	290,785	298,503	308,955	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	56,515	62,277	54,881	61,157	53,552	59,746	50,881	67,462	56,282	69,240.0
(44) CLASS NON-COINCIDENT DMD - INDUSTRIAL LARGE	215,212	216,231	211,080	213,601	217,857	222,663	222,236	228,924	227,684	233,756	225,608	215,658	228,923.5
(45) CLASS NON-COINCIDENT DMD - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(46) CLASS NON-COINCIDENT DMD - MUNICIPAL	31,639	32,826	31,225	24,061	16,963	18,338	19,450	18,224	17,905	21,955	25,102	31,480	32,825.8
(47) CLASS NON-COINCIDENT DMD - UNMETERED	16,774	16,063	16,267	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													
(49) CLASS NON-COINCIDENT DMD - GEN. REPL.													
(50) CLASS NON-COINCIDENT DMD - ELIADC													
(51) CLASS NON-COINCIDENT DMD - BUTU													
(52) CLASS NON-COINCIDENT DMD - RTP													
(53) CLASS NON-COINCIDENT DMD - EBSRTR													
(54) CLASS NON-COINCIDENT DMD - EXTRA INTERRUPTIBLE	0	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	0
(56) SYSTEM COINCIDENT DMD - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	587,667	587,067	652,308	539,018	668,456	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	40,844	43,655	47,784	52,363	57,964	68,512.1
(58) SYSTEM COINCIDENT DMD - GENERAL	389,273	386,120	337,938	274,016	248,454	268,079	286,520	260,360	288,978	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	46,924	41,558	38,713	44,117.2
(60) SYSTEM COINCIDENT DMD - SMALL INDUST.	36,368	38,844	32,675	27,286	32,240	29,767	33,744	27,564	28,532	33,231	31,362	33,451	36,367.6
(61) SYSTEM COINCIDENT DMD - MEDIUM INDUST.	56,500	48,268	44,816	43,691	49,789	46,412	53,145	49,485	50,844	50,576	51,744	38,708	56,499.9
(62) SYSTEM COINCIDENT DMD - INDUSTRIAL LARGE	200,957	207,100	197,626	202,893	211,802	217,667	212,107	207,599	222,315	203,905	216,523	194,363	200,957.5
(63) SYSTEM COINCIDENT DMD - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(64) SYSTEM COINCIDENT DMD - MUNICIPAL	30,554	31,767	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,684	23,770	27,793	30,554.2
(65) SYSTEM COINCIDENT DMD - UNMETERED	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404.0
(66) SYSTEM COINCIDENT DMD - SHORE POWER													
(67) SYSTEM COINCIDENT DMD - GEN. REPL.													
(68) SYSTEM COINCIDENT DMD - ELIADC													
(69) SYSTEM COINCIDENT DMD - BUTU													
(70) SYSTEM COINCIDENT DMD - RTP													
(71) SYSTEM COINCIDENT DMD - EBSRTR													
(72) SYSTEM COINCIDENT DMD - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	0
(73) SYSTEM COINCIDENT DMD - INTERRUPTIBLE	181,680	187,067	176,685	184,350	194,947	194,281	195,154	190,182	204,613	194,867	193,917	174,784	181,680.5
(74) SYSTEM COINCIDENT DMD - PVP INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
(75) TOTAL COINCIDENT DEMAND AT CUSTOMER METER	2,206,481	2,170,070	1,883,225	1,604,788	1,377,333	1,291,972	1,335,377	1,342,191	1,289,104	1,419,758	1,732,735	2,003,110	2,206,481.0
(76) TOTAL COINCIDENT DEMAND AT GENERATOR	2,473,681	2,414,266	2,056,167	1,732,430	1,473,743	1,366,158	1,422,930	1,433,753	1,372,860	1,524,808	1,801,218	2,248,766	2,473,680.7
(77) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	189,250	194,571	185,051	190,487	201,159	199,993	201,248	196,156	211,109	190,884	207,006	182,173	189,250.3

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 GEI	0	0	0	0	0	0	0	0	0	0	0	0	-
(79) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	0	0	90,000	1	0	0	0	0	0	0	0	0	0
(80) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	0	0	0	0	0	0	0	0	0	0	0	0	0
(81) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	0	0	0	0	0	0	0	0	0	0	0	0	0
(82) LOSS FACTOR PERCENTAGE - SECONDARY	0	0	0	0	0	0	0	0	0	0	0	0	0
(83) LOSS FACTOR PERCENTAGE - PRIMARY	0	0	0	0	0	0	0	0	0	0	0	0	0
(84) LOSS FACTOR PERCENTAGE - TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0
(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 GENERA	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,888	6,403	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 GENERA	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	2,963	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	48,120.4
(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	45,032.1
(91) DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST	9,684	9,415	7,373	6,665	6,338	5,374	6,096	6,096	6,485	6,453	8,815	9,435	88,244.7
(92) DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTD	0	0	0	0	0	0	0	0	0	0	0	0	0.0
(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	0	0	0	0	0	0	0	0	0	0	0	0	0
(95) DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	0
(96) DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	0	0	0	0	0	0	0	0	0	0	0	0	0
(97) DEMAND LINE LOSS ADJUSTMENT - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	0
(98) DEMAND LINE LOSS ADJUSTMENT - BUTU	0	0	0	0	0	0	0	0	0	0	0	0	0
(99) DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(100) DEMAND LINE LOSS ADJUSTMENT - EBS/RTD	0	0	0	0	0	0	0	0	0	0	0	0	0
(101) DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	0
(102) DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE	7,607	7,505	6,366	6,117	6,212	5,712	6,094	5,975	6,496	6,017	7,489	7,389	78,973.9
(103) DEMAND LINE LOSS ADJUSTMENT - PHP INTERRU	0	0	0	0	0	0	0	0	0	0	0	0	0.0
(104) TOTAL DEMAND LOSSES	267,200	244,257	172,942	127,642	96,410	74,246	87,559	91,602	83,857	105,051	165,463	243,656	3CP
(105)	0	0	0	0	0	0	0	0	0	0	0	0	0
(106) REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,369	659,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107) REQUIREMENTS - SMALL GENERAL	76,989	80,029	67,740	52,200	44,862	46,333	49,596	43,072	46,874	51,070	97,766	65,236	222,263.6
(108) REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,966	318,700	556,039	347,137	1,206,116.4
(109) REQUIREMENTS - GENERAL LARGE	47,132	48,956	47,132	45,757	42,874	55,369	53,856	51,187	54,331	48,611	43,604	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	210,152	216,015	205,199	209,559	218,140	217,041	218,197	213,665	228,800	209,958	225,338	203,818	630,525.1
(113) REQUIREMENTS - ELI 2P-RTD	0	0	0	0	0	0	0	0	0	0	0	0	-
(114) REQUIREMENTS - MUNICIPAL	31,896	33,064	30,557	21,962	15,812	15,918	16,401	15,208	15,861	22,306	24,619	28,001	93,880.6
(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	0
(117) REQUIREMENTS - GEN. REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,800	3,322	3,681	3,895	2,182	2,402.0
(118) REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(119) REQUIREMENTS - BUTU	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	22,647.0
(120) REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(121) REQUIREMENTS - EBS/RTD	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	0
(123) INTERRUPTIBLE COINCIDENT DEMAND AT GENERA	189,250	194,571	185,051	190,467	201,159	199,993	201,248	196,156	211,109	190,884	207,006	182,173	565,994.3
(124) <i>www.sake</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(125) <i>ELI - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	1,027,964.7
(126) <i>HV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	149,380.9
(127) <i>HV - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	67,563.2
(128) <i>Distribution BP Substation - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	32,210.3
(129) <i>Distribution BP Substation - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(130) <i>Distribution Primary Voltage - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	298,694.2
(131) <i>Distribution Primary Voltage - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	55,511.1
(132)	0	0	0	0	0	0	0	0	0	0	0	0	0
(133) <i>Energy Line Losses</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(134) <i>EHV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	3.1%
(135) <i>HV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	4.2%
(136) <i>HV - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	3.8%
(137) <i>Distribution BP Substation LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	4.4%
(138) <i>Distribution BP Substation - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	4.2%
(139) <i>Distribution Primary Voltage - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	5.9%
(140) <i>Distribution Primary Voltage - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	4.2%
(141)	0	0	0	0	0	0	0	0	0	0	0	0	0
(142) <i>Class Non-Coincident Dmd (at customer's meter)</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(143) <i>ELI - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	157,403.8
(144) <i>HV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	24,112.6
(145) <i>HV - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	17,808.8
(146) <i>Distribution BP Substation - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	8,309.6
(147) <i>Distribution BP Substation - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(148) <i>Distribution Primary Voltage - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	6,775.1
(149) <i>Distribution Primary Voltage - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	14,918.0
(150)	0	0	0	0	0	0	0	0	0	0	0	0	0
(151) <i>System Coincident DMD</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(152) <i>ELI - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	146,839.2
(153) <i>HV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	20,236.9
(154) <i>HV - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	16,511.5
(155) <i>Distribution BP Substation - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	4,727.9
(156) <i>Distribution BP Substation - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	14,042.7
(157) <i>Distribution Primary Voltage - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	34,202.8
(158) <i>Distribution Primary Voltage - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	14,042.7
(159) <i>Demand Line Losses</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(160) <i>EHV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(161) <i>HV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(162) <i>HV - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(163) <i>Distribution BP Substation LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(164) <i>Distribution BP Substation - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(165) <i>Distribution Primary Voltage - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(166) <i>Distribution Primary Voltage - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(167)	0	0	0	0	0	0	0	0	0	0	0	0	0
(168) <i>System Coincident 3CP DMD</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(169) <i>ELI - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	444,596.8
(170) <i>HV - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	55,214.2
(171) <i>HV - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	51,011.0
(172) <i>Distribution BP Substation - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	15,951.7
(173) <i>Distribution BP Substation - Municipal</i>	0	0	0	0	0	0	0	0	0	0	0	0	-
(174) <i>Distribution Primary Voltage - LR</i>	0	0	0	0	0	0	0	0	0	0	0	0	11,061.6
(175) <i>Distribution Primary Voltage - Municipal</i>	0	0	0	0	0</								

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

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EXHIBIT 1

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

CUSTOMER CLASS	2026	2027
	PROPOSED	PROPOSED
(1) DOMESTIC	96.85	97.42
(2) SMALL GENERAL	102.60	104.04
(3) GENERAL	105.00	105.00
(4) LARGE GENERAL	105.00	105.00
(5) SMALL INDUSTRIAL	105.00	105.00
(6) MEDIUM INDUSTRIAL	105.00	105.00
(7) LARGE INDUSTRIAL	105.00	101.45
(8) ELI 2P-RTP	N/A	100.00
(9) MUNICIPAL	105.00	105.00
(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.	60,407	\$60,407.3	0	0	0	0
(11)						
(12) TOTAL PROD. PLANT	2,116,693	2,115,469	0	0	0	1,224
(13)						
(14) Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(15)						
(16) Transmission - EHV and HV combined	1,000,894	0	1,000,894	0	0	0
(17)						
(18) TRANSMISSION PLANT	1,000,894	0	1,000,894	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	2,115,469	1,000,894	1,685,267	0	1,224
(37)						
(38) SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,686,161		1,000,894	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	10,555	28,727	0	0
(42) TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,194	37,370	0	0
(43) NON FUNCTIONIALIZED GEN. PROPERTY	326,292	143,756	68,015	114,521	0	0
(44)						
(45) GEN. PROPERTY PLANT	498,422	143,756	103,274	214,655	36,737	0
(46)						
(47) TOT. PLT.IN SERVICE	5,301,275	2,259,225	1,104,168	1,899,922	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	15,547	26,751	517	0
(55) DEF. CHG. - Financing	20,546	8,758	4,280	7,365	142	0
(56) DEF. CHG. - Tax	24,823	10,581	5,171	8,898	172	0
(57) DEF. CHG. - Pension	184,035	89,795	20,369	73,871	0	0
(58) DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59) DEF. CHG. - Fuel Deferral	(6,017)	(6,017)	0	0	0	0
(60) DEF. CHG. - Other	20,493	8,992	4,177	7,187	139	(2)
(61) DEF. CHG. - FCR	15,965	10,722	5,240	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	586,008	280,085	54,777	124,065	127,082	(2)
(71)						
(72)						
(73) TOTAL AVE. RATE BASE	\$5,887,283	\$2,539,310	\$1,158,945	\$2,023,987	\$163,819	\$1,222

EXHIBIT 2A
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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
(4)	HYDRO PLANT	752,403	752,403	\$0
(5)	WIND PLANT	153,864	153,864	\$0
(6)	LM6000 PLANT	96,372	96,372	\$0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	\$0
(8)	GENERATION BATTERIES	166,178	166,178	\$0
(9)	RADIAL TO GENERATION TRANS.	60,407	60,407	\$0
(10)	TOTAL GENERATION PLANT	2,115,469	2,115,469	0
(11)				
(12)	GENERAL PROPERTY PLANT	143,756	143,756	0
(13)	TOTAL PLANT IN SERVICE	2,259,225	2,259,225	0
(14)				
(15)	<u>Working Capital & Deferred Charges/Credits:</u>			
(16)	CASH - FUEL	0	0	0
(17)	CASH - OTHER	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858
(19)	MAT. & SUPPLIES - OTHER	31,810	31,810	0
(20)	DEF. CHG. - Financing	8,758	8,758	0
(21)	DEF. CHG. - Tax	10,581	10,581	0
(22)	DEF. CHG. - Pension	89,795	45,404	44,391
(23)	DEF. CHG. - Steam Assets	0	0	0
(24)	DEF. CHG. - Fuel Deferral	(6,017)	0	(6,017)
(25)	DEF. CHG. - Other	8,992	8,992	0
(26)	DEF. CHG. - FCR	10,722	10,722	0
(27)	DEF. CR. - ARO Steam	(85,653)	(85,653)	0
(28)	DEF. CR. - ARO Hydro	(42,561)	(42,561)	0
(29)	DEF. CR. - ARO Wind	(17,384)	(17,384)	0
(30)	DEF. CR. - ARO LM6000	(1,468)	(1,468)	0
(30)	DEF. CR. - ARO CT	(6,573)	(6,573)	0
(31)	DEF. CR. - Other	(30,940)	(30,940)	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	(7,260)	(7,260)	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427
(34)	SUB-TOTAL	280,085	(75,574)	355,659
(35)				
(36)	TOTAL GENERATION FUNCTION	2,539,310	2,183,651	355,659
(37)				
(38)	<u>TRANSMISSION FUNCTION</u>			
(39)				
(40)	Transmission - HV (not aplicable as a separate item)	0	0	0
(41)				
(42)	GENERAL PROPERTY PLANT	0	0	0
(43)	TOTAL PLANT IN SERVICE	0	0	0
(44)				
(45)	<u>Working Capital & Deferred Charges/Credits:</u>			
(46)	CASH - FUEL	0	0	0
(47)	CASH - OTHER	0	0	0
(48)	MAT. & SUPPLIES - FUEL	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	0
(50)	DEF. CHG. - Financing	0	0	0
(51)	DEF. CHG. - Tax	0	0	0
(52)	DEF. CHG. - Pension	0	0	0
(53)	DEF. CHG. - Other	0	0	0
(54)	DEF. CHG. - ARO Transformers	(0)	(0)	0
(55)	SUB-TOTAL	0	0	0
(56)				
(57)	Transmission - HV	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	1,000,894	1,000,894	0	0
(2)				
(3) GENERAL PROPERTY PLANT	103,274	103,274	0	0
(4) TOTAL PLANT IN SERVICE	1,104,168	1,104,168	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	15,547	15,547	0	0
(11) DEF. CHG. - Financing	4,280	4,280	0	0
(12) DEF. CHG. - Tax	5,171	5,171	0	0
(13) DEF. CHG. - Pension	20,369	20,369	0	0
(14) DEF. CHG. - Other	4,177	4,177	0	0
(15) DEF. CHG. - FCR	5,240	5,240	0	0
(16) DEF. CHG. - ARO Transformers	(7)	(7)	0	0
(17) SUB-TOTAL	54,777	54,777	0	0
(18)				
(19) Transmission - EHV	1,158,945	1,158,945	0	0
(20)				
(21) TOTAL TRANSMISSION FUNCTION	\$1,158,945	\$1,158,945	\$0	\$0
(22)				
(23) <u>DISTRIBUTION FUNCTION</u>				
(24)				
(25) DISTRIBUTION PLANT:				
(26) LAND	5,050	2,624	0	2,426
(27) EASEMENTS & SURVEY	207,143	107,643	0	99,500
(28) OTHER	20,781	10,799	0	9,982
(29) SUBSTATIONS	192,024	192,024	0	0
(30) POLES & FIXTURES	441,257	126,077	0	315,181
(31) O.H. LINES	188,928	109,166	0	79,762
(32) U.G. LINES	61,657	15,413	0	46,244
(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	1,005,532	0	679,735
(38)				
(39) GENERAL PROPERTY PLANT	214,655	128,076	0	86,579
(40) TOTAL PLANT IN SERVICE	1,899,922	1,133,608	0	766,314
(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	26,751	15,961	0	10,790
(47) DEF. CHG. - Financing	7,365	4,395	0	2,971
(48) DEF. CHG. - Tax	8,898	5,309	0	3,589
(49) DEF. CHG. - Pension	73,871	15,089	0	58,782
(50) DEF. CHG. - Other	7,187	4,288	0	2,899
(51) DEF. CR. - ARO Substations	(1)	(1)	0	0
(52) DEF. CR. - ARO Transformers	(7)	(7)	0	0
(51) SUB-TOTAL	124,065	45,035	0	79,030
(52)				
(53) TOTAL DISTRIBUTION FUNCTION	2,023,987	1,178,643	0	845,344

EXHIBIT 2A
Page 3 of 3

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	0	0	0	0
(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	172	0	0	172
(18) DEF. CHG. - Pension	0	0	0	0
(19) DEF. CHG. - Other	139	0	0	139
(20) SUB-TOTAL	127,079	0	0	127,079
(21)				
(22) TOTAL RETAIL FUNCTION	163,816	0	0	163,816
(23)				
(24) TOTAL AVE. RATE BASE	<u>\$5,886,058</u>	<u>\$4,521,239</u>	<u>\$355,659</u>	<u>\$1,009,160</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) <u>GENERATION FUNCTION</u>									
(2)									
(3) STEAM PLANT	\$806,726	\$0	\$0	(\$407,506)	\$407,506	\$0	\$399,220	\$407,506	\$0
(4) HYDRO PLANT	752,403	0	0	(380,065)	380,065	0	372,338	380,065	0
(5) WIND PLANT	153,864	0	0	(77,722)	77,722	0	76,142	77,722	0
(6) LM6000 PLANT	96,372	0	0	(48,681)	48,681	0	47,691	48,681	0
(7) GAS TURBINE PLANT - OTHER	79,518	0	0	(40,167)	40,167	0	39,351	40,167	0
(8) GENERATION BATTERIES	166,178	0	0	(83,943)	83,943	0	82,236	83,943	0
(9) RADIAL TO GENERATION TRANS.	60,407	0	0	(30,514)	30,514	0	29,893	30,514	0
(10) TOTAL GENERATION PLANT	2,115,469	0	0	(1,068,598)	1,068,598	0	1,046,871	1,068,598	0
(11)									
(12) GENERAL PROPERTY PLANT	143,756	0	0	(72,616)	72,616	0	71,140	72,616	0
(13) TOTAL PLANT IN SERVICE	2,259,225	0	0	(1,141,214)	1,141,214	0	1,118,011	1,141,214	0
(14)									
(15) Rate Base Factors							49.486%	50.514%	
(16)									
(17) Working Capital & Deferred 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	(16,068)	16,068	0	15,741	16,068	0
(22) DEF. CHG. - Financing	8,758	0	0	(4,424)	4,424	0	4,334	4,424	0
(23) DEF. CHG. - Tax	10,581	0	0	(5,345)	5,345	0	5,236	5,345	0
(24) DEF. CHG. - Pension	45,404	44,391	0	0	0	0	45,404	44,391	0
(25) DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26) DEF. CHG. - Fuel Deferral	0	(6,017)	0	0	0	0	0	(6,017)	0
(27) DEF. CHG. - Other	8,992	0	0	(4,542)	4,542	0	4,450	4,542	0
(28) DEF. CHG. - FCR	10,722	0	0	(5,416)	5,416	0	5,306	5,416	0
(29) DEF. CR. - ARO Steam	(85,653)	0	0	43,267	(43,267)	0	(42,387)	(43,267)	0
(30) DEF. CR. - ARO Hydro	(42,561)	0	0	21,499	(21,499)	0	(21,062)	(21,499)	0
(31) DEF. CR. - ARO Wind	(17,384)	0	0	8,781	(8,781)	0	(8,603)	(8,781)	0
(32) DEF. CR. - ARO LM6000	(1,468)	0	0	741	(741)	0	(726)	(741)	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	15,629	(15,629)	0	(15,311)	(15,629)	0
(34) DEF. CR. - COST OF REMOVAL LIABILITY	(7,260)	0	0	3,667	(3,667)	0	(3,593)	(3,667)	0
(35) CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36) SUB-TOTAL	(75,574)	355,659	0	57,790	(57,790)	0	(17,784)	297,869	0
(37)							0	0	0
(38) TOTAL GENERATION FUNCTION	2,183,651	355,659	0	(1,083,424)	1,083,424	0	1,100,227	1,439,083	0
(39)									
(40) <u>TRANSMISSION FUNCTION</u>									
(41)									
(42) Transmission - HV (not aplicable 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)									
(47) Working Capital & Deferred 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

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)
	<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	1,000,894	0	0	0	0	0	1,000,894	0	0
(2)									
(3) GENERAL PROPERTY PLANT	103,274	0	0	0	0	0	103,274	0	0
(4) TOTAL PLANT IN SERVICE	1,104,168	0	0	0	0	0	1,104,168	0	0
(5)									
(6) <u>Working Capital & Deferred</u>									
(7) <u>Charges/Credits:</u>									
(8) CASH - FUEL	0	0	0	0	0	0	0	0	0
(9) CASH - OTHER	0	0	0	0	0	0	0	0	0
(10) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(11) MAT. & SUPPLIES - OTHER	15,547	0	0	0	0	0	15,547	0	0
(12) DEF. CHG. - Financing	4,280	0	0	0	0	0	4,280	0	0
(13) DEF. CHG. - Tax	5,171	0	0	0	0	0	5,171	0	0
(14) DEF. CHG. - Pension	20,369	0	0	0	0	0	20,369	0	0
(15) DEF. CHG. - Other	4,177	0	0	0	0	0	4,177	0	0
(16) DEF. CHG. - FCR	5,240	0	0	0	0	0	5,240	0	0
(17) DEF. CR. - ARO Trans	(7)	0	0	0	0	0	(7)	0	0
(18) SUB-TOTAL	54,777	0	0	0	0	0	54,777	0	0
(19)									
(20) Transmission - EHV	1,158,945	0	0	0	0	0	1,158,945	0	0
(21) TOTAL TRANSMISSION FUNCTION	\$1,158,945	\$0	\$0	(\$0)	\$0	\$0	\$1,158,945	\$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)	(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) <u>DISTRIBUTION FUNCTION</u>									
(2)									
(3) DISTRIBUTION PLANT:									
(4) LAND	\$2,624	\$0	\$2,426	\$0	\$0	\$0	\$2,624	\$0	\$2,426
(5) EASEMENTS & SURVEY	107,643	0	99,500	0	0	0	107,643	0	99,500
(6) OTHER	10,799	0	9,982	0	0	0	10,799	0	9,982
(7) SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8) POLES & FIXTURES	126,077	0	315,181	0	0	0	126,077	0	315,181
(9) O.H. LINES	109,166	0	79,762	0	0	0	109,166	0	79,762
(10) U.G. LINES	15,413	0	46,244	0	0	0	15,413	0	46,244
(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	1,005,532	0	679,735	0	0	0	1,005,532	0	679,735
(16)									
(17) GENERAL PROPERTY PLANT	128,076	0	86,579	0	0	0	128,076	0	86,579
(18) TOTAL PLANT IN SERVICE	1,133,608	0	766,314	0	0	0	1,133,608	0	766,314
(19)									
(20) <u>Working Capital & Deferred</u>									
(20) <u>Charges/Credits:</u>									
(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	15,961	0	10,790	0	0	0	15,961	0	10,790
(25) DEF. CHG. - Financing	4,395	0	2,971	0	0	0	4,395	0	2,971
(26) DEF. CHG. - Tax	5,309	0	3,589	0	0	0	5,309	0	3,589
(27) DEF. CHG. - Pension	15,089	0	58,782	0	0	0	15,089	0	58,782
(28) DEF. CHG. - Other	4,288	0	2,899	0	0	0	4,288	0	2,899
(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	45,035	0	79,030	0	0	0	45,035	0	79,030
(32)									
(33) (24) TOTAL DISTRIBUTION FUNCTION	\$1,178,643	\$0	\$845,344	\$0	\$0	\$0	\$1,178,643	\$0	\$845,344
(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)									
(45) <u>Working Capital & Deferred</u>									
(45) <u>Charges/Credits:</u>									
(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	172	0	0	0	0	0	172
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53) DEF. CHG. - Other	0	0	139	0	0	0	0	0	139
(54) SUB-TOTAL	0	0	127,079	0	0	0	0	0	127,079
(55)									
(56) TOTAL RETAIL FUNCTION	0	0	163,816	0	0	0	0	0	163,816
(57)									
(58) TOTAL AVE. RATE BASE	\$4,521,239	\$355,659	\$1,009,160	(\$1,083,424)	\$1,083,424	\$0	\$3,437,815	\$1,439,083	\$1,009,160

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9)	(10)	(11)	(12) ALLOCATION FACTOR
(1) DEMAND CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$399,220	\$250,333	\$13,251	\$68,774	\$7,878	\$7,206	\$8,310	\$36,216	\$0	\$5,391	\$1,862	D-3A
(5) HYDRO PLANT	372,338	233,476	12,359	64,143	7,348	6,720	7,750	33,777	0	5,028	1,736	D-3A
(6) WIND PLANT	76,142	47,745	2,527	13,117	1,503	1,374	1,585	6,907	0	1,028	355	D-3A
(7) LM6000 PLANT	47,691	29,905	1,583	8,216	941	861	993	4,326	0	644	222	D-3A
(8) GAS TURBINE PLANT - OTHER	39,351	24,675	1,306	6,779	777	710	819	3,570	0	531	183	D-3A
(9) GENERATION BATTERIES	82,236	51,566	2,730	14,167	1,623	1,484	1,712	7,460	0	1,110	383	D-3A
(10) RADIAL TO GENERATION TRANS.	29,893	18,745	992	5,150	590	540	622	2,712	0	404	139	D-3A
(11) TOTAL GENERATION PLANT	1,046,871	656,445	34,749	180,345	20,659	18,895	21,791	94,969	0	14,136	4,882	
(12)												
(13) GEN. PROPERTY PLANT	71,140	44,608	2,361	12,255	1,404	1,284	1,481	6,454	0	961	332	P-7
(14) TOTAL PLANT IN SERVICE	1,118,011	701,053	37,111	192,600	22,063	20,179	23,272	101,422	0	15,097	5,213	
(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	15,741	9,871	523	2,712	311	284	328	1,428	0	213	73	P-7
(21) DEF. CHG. - Financing	4,334	2,718	144	747	86	78	90	393	0	59	20	P-7
(22) DEF. CHG. - Tax	5,236	3,283	174	902	103	95	109	475	0	71	24	P-7
(23) DEF. CHG. - Pension	45,404	28,471	1,507	7,822	896	820	945	4,119	0	613	212	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	4,450	2,790	148	767	88	80	93	404	0	60	21	P-7
(27) DEF. CHG. - FCR	5,306	3,327	176	914	105	96	110	481	0	72	25	P-7
(28) DEF. CR. - ARO Steam	(42,387)	(26,579)	(1,407)	(7,302)	(836)	(765)	(882)	(3,845)	0	(572)	(198)	D-3A
(29) DEF. CR. - ARO Hydro	(21,062)	(13,207)	(699)	(3,628)	(416)	(380)	(438)	(1,911)	0	(284)	(98)	D-3A
(30) DEF. CR. - ARO Wind	(8,603)	(5,394)	(286)	(1,482)	(170)	(155)	(179)	(780)	0	(116)	(40)	D-3A
(31) DEF. CR. - ARO LM6000	(726)	(455)	(24)	(125)	(14)	(13)	(15)	(66)	0	(10)	(3)	D-3A
(31) DEF. CR. - ARO CT	(6,573)	(4,122)	(218)	(1,132)	(130)	(119)	(137)	(596)	0	(89)	(31)	D-3A
(32) DEF. CR. - Other	(15,311)	(9,601)	(508)	(2,638)	(302)	(276)	(319)	(1,389)	0	(207)	(71)	D-3A
(33) DEF. CR. - COST OF REMOVAL LIABIL	(3,593)	(2,253)	(119)	(619)	(71)	(65)	(75)	(326)	0	(49)	(17)	D-3A
(34) CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35) SUB-TOTAL	(17,784)	(11,151)	(590)	(3,064)	(351)	(321)	(370)	(1,613)	0	(240)	(83)	
(36)												
(37) TOTAL GEN. FUNCTION	1,100,227	689,902	36,520	189,536	21,712	19,858	22,902	99,809	0	14,857	5,130	
(38)												
(39) TRANSMISSION FUNCTION												
(40) Transmission - HV (not aplicable 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 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	1,000,894	627,615	33,223	172,424	19,752	18,065	20,834	90,798	0	13,515	4,667	D-3A
(2)												
(3) GENERAL PROPERTY PLANT	103,274	64,758	3,428	17,791	2,038	1,864	2,150	9,369	0	1,395	482	P-8B
(4) TOTAL PLANT IN SERVICE	1,104,168	692,373	36,651	190,215	21,790	19,929	22,984	100,166	0	14,910	5,149	
(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	15,547	9,749	516	2,678	307	281	324	1,410	0	210	72	P-8B
(11) DEF. CHG. - Financing	4,280	2,684	142	737	84	77	89	388	0	58	20	P-8B
(12) DEF. CHG. - Tax	5,171	3,243	172	891	102	93	108	469	0	70	24	P-8B
(13) DEF. CHG. - Pension	20,369	12,772	676	3,509	402	368	424	1,848	0	275	95	O-2B
(14) DEF. CHG. - Other	4,177	2,619	139	720	82	75	87	379	0	56	19	P-8B
(15) DEF. CHG. - FCR	5,240	3,286	174	903	103	95	109	475	0	71	24	P-8B
(16) DEF. CR. - ARO Trans	(7)	(4)	(0)	(1)	(0)	(0)	(0)	(1)	0	(0)	(0)	D-3A
(17) SUB-TOTAL	54,777	34,348	1,818	9,436	1,081	989	1,140	4,969	0	740	255	
(18)												
(19) Transmission - EHV	1,158,945	726,721	38,469	199,652	22,871	20,918	24,124	105,136	0	15,650	5,404	
(20)												
(21) TOTAL TRANS. FUNCTION	1,158,945	726,721	38,469	199,652	22,871	20,918	24,124	105,136	0	15,650	5,404	
(22)												
(23) DISTRIBUTION FUNCTION												
(24) DISTRIBUTION PLANT - Non Streetlight	969,419	673,306	36,944	184,273	11,251	21,023	21,188	9,767	0	2,679	8,987	EXH. 3A
(25) DISTRIBUTION PLANT - Streetlight	36,113	0	0	0	0	0	0	0	0	0	36,113	EXH. 3A
(26)	0	0	0	0	0	0	0	0	0	0	0	
(27) SUB-TOTAL	1,005,532	673,306	36,944	184,273	11,251	21,023	21,188	9,767	0	2,679	45,100	
(28)												
(29) GEN. PROPERTY PLANT	128,076	88,955	4,881	24,346	1,486	2,778	2,799	1,290	0	354	1,187	P-9
(42)	1,133,608	762,261	41,825	208,619	12,738	23,801	23,987	11,057	0	3,033	46,287	
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	15,961	11,086	608	3,034	185	346	349	161	0	44	148	P-9
(48) DEF. CHG. - Financing	4,395	3,052	167	835	51	95	96	44	0	12	41	P-9
(49) DEF. CHG. - Tax	5,309	3,687	202	1,009	62	115	116	53	0	15	49	P-9
(50) DEF. CHG. - Pension	15,089	9,984	546	2,756	258	313	337	211	0	61	622	O-3
(51) DEF. CHG. - Other	4,288	2,978	163	815	50	93	94	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	45,035	30,782	1,687	8,449	605	963	992	513	0	144	900	
(53)												
(54) TOTAL DIST. FUNCTION	1,178,643	793,043	43,512	217,068	13,343	24,764	24,979	11,570	0	3,177	47,187	
(55)												
(56) TOTAL DEMAND	\$3,437,815	\$2,209,667	\$118,502	\$606,256	\$57,926	\$65,540	\$72,005	\$216,514	\$0	\$33,683	\$57,722	

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) ENERGY CLASSIFICATION												
(2)												
(3) GENERATION FUNCTION												
(4) STEAM PLANT	\$407,506	\$214,203	\$14,739	\$89,296	\$14,340	\$10,474	\$16,912	\$39,404	\$0	\$4,954	\$3,184	E-1A
(5) HYDRO PLANT	380,065	199,779	13,746	83,283	13,374	9,769	15,773	36,750	0	4,621	2,970	E-1A
(6) WIND PLANT	77,722	40,854	2,811	17,031	2,735	1,998	3,226	7,515	0	945	607	E-1A
(7) LM6000 PLANT	48,681	25,589	1,761	10,667	1,713	1,251	2,020	4,707	0	592	380	E-1A
(8) GAS TURBINE PLANT - OTHER	40,167	21,114	1,453	8,802	1,413	1,032	1,667	3,884	0	488	314	E-1A
(9) GENERATION BATTERIES	83,943	44,124	3,036	18,394	2,954	2,158	3,484	8,117	0	1,021	656	E-1A
(10) RADIAL TO GENERATION TRANS.	30,514	16,039	1,104	6,686	1,074	784	1,266	2,951	0	371	238	E-1A
(11) TOTAL GENERATION PLANT	1,068,598	561,702	38,649	234,160	37,602	27,467	44,348	103,328	0	12,991	8,350	
(12)												
(13) GENERAL PROPERTY PLANT	72,616	38,170	2,626	15,912	2,555	1,866	3,014	7,022	0	883	567	P-10
(14) TOTAL PLANT IN SERVICE	1,141,214	599,872	41,276	250,073	40,158	29,333	47,361	110,349	0	13,874	8,918	
(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	21,259	0	2,673	1,718	E-1A
(20) MAT. & SUPPLIES - OTHER	16,068	8,446	581	3,521	565	413	667	1,554	0	195	126	P-10
(21) DEF. CHG. - Financing	4,424	2,325	160	969	156	114	184	428	0	54	35	P-10
(22) DEF. CHG. - Tax	5,345	2,809	193	1,171	188	137	222	517	0	65	42	P-10
(23) DEF. CHG. - Pension	44,391	23,334	1,606	9,727	1,562	1,141	1,842	4,292	0	540	347	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	(6,017)	(3,163)	(218)	(1,318)	(212)	(155)	(250)	(582)	0	(73)	(47)	E-1A
(26) DEF. CHG. - Other	4,542	2,388	164	995	160	117	189	439	0	55	35	P-10
(27) DEF. CHG. - FCR	5,416	2,847	196	1,187	191	139	225	524	0	66	42	P-10
(28) DEF. CR. - ARO Steam	(43,267)	(22,743)	(1,565)	(9,481)	(1,522)	(1,112)	(1,796)	(4,184)	0	(526)	(338)	E-1A
(29) DEF. CR. - ARO Hydro	(21,499)	(11,301)	(778)	(4,711)	(553)	(397)	(892)	(2,079)	0	(261)	(168)	E-1A
(30) DEF. CR. - ARO Wind	(8,781)	(4,616)	(318)	(1,924)	(309)	(226)	(364)	(849)	0	(107)	(69)	E-1A
(31) DEF. CR. - ARO LM6000	(741)	(390)	(27)	(162)	(26)	(19)	(31)	(72)	0	(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	(15,629)	(8,215)	(565)	(3,425)	(550)	(402)	(649)	(1,511)	0	(190)	(122)	E-1A
(33) DEF. CR. - COST OF REMOVAL LIABIL	(3,667)	(1,928)	(133)	(804)	(129)	(94)	(152)	(355)	0	(45)	(29)	E-1A
(34) CONTRACT RECEIVABLE	97,427	51,212	3,524	21,349	3,428	2,504	4,043	9,421	0	1,184	761	E-1A
(35) SUB-TOTAL	297,869	156,573	10,773	65,272	10,482	7,656	12,362	28,802	0	3,621	2,328	
(36)												
(37) TOTAL GEN. FUNCTION	1,439,083	756,446	52,049	315,344	50,639	36,990	59,723	139,151	0	17,496	11,245	
(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)								0				

(57) Transmission - HV

0 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)												
Working Capital & Deferred												
(6) Charges/Credits:												
(7) CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(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	E-1A
(10) MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11B
(11) DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11B
(12) DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11B
(13) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5B
(14) DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11B
(15) DEF. CHG. - FCR	0	0	0	0	0	0	0	0	0	0	0	P-11B
(16) DEF. CR. - ARO Trans	0	0	0	0	0	0	0	0	0	0	0	E-1A
(17) SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(18)												
(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>\$1,439,083</u>	<u>\$756,446</u>	<u>\$52,049</u>	<u>\$315,344</u>	<u>\$50,639</u>	<u>\$36,990</u>	<u>\$59,723</u>	<u>\$139,151</u>	<u>\$0</u>	<u>\$17,496</u>	<u>\$11,245</u>	

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	\$679,735	\$606,916	\$34,804	\$22,940	\$45	\$4,404	\$361	\$79	\$2	\$12	\$10,173	EXH. 3A
(5)												
(6) GEN. PROPERTY PLANT	86,579	77,304	4,433	2,922	6	561	46	10	0	1	1,296	P-12
(7) TOTAL PLANT IN SERVICE	766,314	684,220	39,237	25,862	51	4,964	407	89	3	13	11,469	
(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	10,790	9,634	552	364	1	70	6	1	0	0	161	P-12
(14) DEF. CHG. - Financing	2,971	2,652	152	100	0	19	2	0	0	0	44	P-12
(15) DEF. CHG. - Tax	3,589	3,205	184	121	0	23	2	0	0	0	54	P-12
(16) DEF. CHG. - Pension	58,782	53,103	3,019	1,334	2	254	17	3	0	1	1,050	O-6
(17) DEF. CHG. - Other	2,899	2,588	148	98	0	19	2	0	0	0	43	P-12
(18) SUB-TOTAL	79,030	71,181	4,055	2,017	3	386	28	6	0	1	1,353	
(19)												
(20) TOTAL DIST. FUNCTION	845,344	755,401	43,292	27,879	54	5,350	435	94	3	14	12,822	
(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	32,801	1,881	1,240	2	238	20	4	0	1	550	P-13
(26) TOTAL PLANT IN SERVICE	36,737	32,801	1,881	1,240	2	238	20	4	0	1	550	
(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	93,035	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	172	154	9	6	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	139	124	7	5	0	1	0	0	0	0	2	P-13
(37) SUB-TOTAL	127,079	93,902	6,624	15,242	1,741	1,906	3,201	3,191	0	599	673	
(38)												
(39) TOTAL RETAIL FUNCTION	163,816	126,703	8,505	16,482	1,743	2,144	3,220	3,196	0	600	1,223	
(40)												
(41) TOTAL CUSTOMER	1,009,160	882,105	51,797	44,360	1,797	7,494	3,656	3,290	3	614	14,045	
(42)												
(43) TOTAL AVE. RATE BASE	\$5,886,058	\$3,848,217	\$222,348	\$965,961	\$110,362	\$110,023	\$135,384	\$358,955	\$3	\$51,793	\$83,012	

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	\$2,624	\$1,782	\$97	\$493	\$52	\$56	\$62	\$45	\$0	\$12	\$24	P-3
(4) EASEMENTS & SURVEY	107,643	73,105	3,990	20,221	2,148	2,294	2,532	1,865	0	512	976	P-3
(5) OTHER	10,799	7,334	400	2,029	216	230	254	187	0	51	98	P-3
(6) SUBSTATIONS	192,024	128,945	7,010	35,778	4,561	4,047	4,648	4,227	0	1,086	1,721	EXH 3B
(7) POLES & FIXTURES	126,077	87,110	4,778	23,933	1,738	2,726	2,816	1,400	0	414	1,163	EXH 3D
(8) O.H. LINES	109,166	73,718	4,023	20,493	2,446	2,320	2,629	1,970	0	582	984	EXH 3F
(9) U.G. LINES	15,413	10,870	599	2,955	91	338	320	73	0	22	145	EXH 3H
(10) LINE TRANSFORMERS	405,674	290,441	16,047	78,371	0	9,011	7,926	0	0	0	3,877	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>1,005,532</u>	<u>673,306</u>	<u>36,944</u>	<u>184,273</u>	<u>11,251</u>	<u>21,023</u>	<u>21,188</u>	<u>9,767</u>	<u>0</u>	<u>2,679</u>	<u>45,100</u>	
(16)												
(17) <u>CUSTOMER</u>												
(18)												
(19) LAND	2,426	2,196	124	51	0	10	0	0	0	0	45	P-4
(20) EASEMENTS & SURVEY	99,500	90,075	5,102	2,074	2	394	19	3	0	1	1,830	P-4
(21) OTHER	9,982	9,036	512	208	0	40	2	0	0	0	184	P-4
(22) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23) POLES & FIXTURES	315,181	285,316	16,161	6,570	8	1,248	68	11	0	2	5,797	EXH 3D
(24) O.H. LINES	79,762	72,206	4,090	1,663	2	316	16	2	0	0	1,467	EXH 3F
(25) U.G. LINES	46,244	41,874	2,372	964	0	183	0	0	0	0	851	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	57,177	3,664	5,765	33	1,141	257	62	2	9	0	EXH 3G
(29) STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)												
(31) TOTAL CUSTOMER	<u>\$679,735</u>	<u>\$606,916</u>	<u>\$34,804</u>	<u>\$22,940</u>	<u>\$45</u>	<u>\$4,404</u>	<u>\$361</u>	<u>\$79</u>	<u>\$2</u>	<u>\$12</u>	<u>\$10,173</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	3,978	222	544	52	66	62	46	0	12	68	P-3 & 4
(43) EASEMENTS & SURVEY	207,143	163,180	9,092	22,295	2,151	2,688	2,551	1,868	0	512	2,806	P-3 & 4
(44) OTHER	20,781	16,370	912	2,237	216	270	256	187	0	51	281	P-3 & 4
(45) SUBSTATIONS	192,024	128,945	7,010	35,778	4,561	4,047	4,648	4,227	0	1,086	1,721	EXH 3B
(46) POLES & FIXTURES	441,257	372,426	20,939	30,502	1,746	3,974	2,884	1,410	0	416	6,960	EXH 3D
(47) O.H. LINES	188,928	145,924	8,113	22,156	2,447	2,636	2,645	1,972	0	583	2,451	EXH 3F
(48) U.G. LINES	61,657	52,744	2,971	3,920	91	522	320	73	0	22	996	P-1 & 2
(49) LINE TRANSFORMERS	405,674	290,441	16,047	78,371	0	9,011	7,926	0	0	0	3,877	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	57,177	3,664	5,765	33	1,141	257	62	2	9	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>\$1,280,222</u>	<u>\$71,748</u>	<u>\$207,213</u>	<u>\$11,296</u>	<u>\$25,427</u>	<u>\$21,549</u>	<u>\$9,845</u>	<u>\$2</u>	<u>\$2,690</u>	<u>\$55,273</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	128,945	118,631	10,315
(3) SMALL GENERAL	7,010	6,447	562
(4) GENERAL	35,778	32,904	2,874
(5) GENERAL LARGE	4,561	4,193	367
(6) SMALL INDUSTRIAL	4,047	3,722	325
(7) MEDIUM INDUSTRIAL	4,648	4,274	374
(8) LARGE INDUSTRIAL	4,227	3,931	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,086	998	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) TOTAL <u>PLANT</u>	(2) PRIMARY <u>DEMAND</u>	(3) PRIMARY <u>CUSTOMER</u>	(4) SECONDARY <u>DEMAND</u>	(5) SECONDARY <u>CUSTOMER</u>
(1) FACTORS	1.000	0.164	0.472	0.121	0.243
(2) TOTAL NET WIRE COST	\$441,257	\$72,541	\$208,098	\$53,535	\$107,083
(3) FACTORS bfr Adjustment	1.000	0.150	0.486	0.110	0.254
(4) ADJUSTMENT before Zero Cap Restriction		8.8%		9.3%	
(5) FACTORS bfr Zero Cap	1	0.164	0.472	0.121	0.243
(6) ADJUSTMENT after Zero Cap Restriction	0	0.014	(0.014)	0.011	(0.011)

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	\$372,426	\$48,781	\$188,353	\$38,328	\$96,963
(2) SMALL GENERAL	20,939	2,660	10,669	2,118	5,492
(3) GENERAL	30,502	13,590	4,337	10,342	2,233
(4) GENERAL LARGE	1,746	1,738	8	0	0
(5) SMALL INDUSTRIAL	3,974	1,537	824	1,189	424
(6) MEDIUM INDUSTRIAL	2,884	1,770	68	1,046	0
(7) LARGE INDUSTRIAL	1,410	1,400	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	416	414	2	0	0
(10) UNMETERED	<u>6,960</u>	<u>651</u>	<u>3,827</u>	<u>512</u>	<u>1,970</u>
(11) TOTAL	<u>\$441,257</u>	<u>\$72,541</u>	<u>\$208,098</u>	<u>\$53,535</u>	<u>\$107,083</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) TOTAL <u>PLANT</u>	(2) PRIMARY <u>DEMAND</u>	(3) PRIMARY <u>CUSTOMER</u>	(4) SECONDARY <u>DEMAND</u>	(5) SECONDARY <u>CUSTOMER</u>
(1) FACTORS	1.000	0.540	0.255	0.038	0.167
(2) TOTAL NET WIRE COST	\$188,928	\$102,081	\$48,116	\$7,085	\$31,645
(3) FACTORS bfr Adjustment	1.000	0.493	0.302	0.034	0.171
(4) ADJUSTMENT before Zero Cap Restriction		8.8%		9.3%	
(5) FACTORS bfr Zero Cap	1	0.540	0.255	0.038	0.167
(6) ADJUSTMENT after Zero Cap Restriction	0	0.047	(0.047)	0.004	(0.004)

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	\$145,924	\$68,646	\$43,551	\$5,072	\$28,655
(2) SMALL GENERAL	8,113	3,743	2,467	280	1,623
(3) GENERAL	22,156	19,124	1,003	1,369	660
(4) GENERAL LARGE	2,447	2,446	2	0	0
(5) SMALL INDUSTRIAL	2,636	2,163	190	157	125
(6) MEDIUM INDUSTRIAL	2,645	2,491	16	138	0
(7) LARGE INDUSTRIAL	1,972	1,970	2	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	583	582	0	0	0
(10) UNMETERED	<u>2,451</u>	<u>916</u>	<u>885</u>	<u>68</u>	<u>582</u>
(11) TOTAL	<u>\$188,928</u>	<u>\$102,081</u>	<u>\$48,116</u>	<u>\$7,085</u>	<u>\$31,645</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) TOTAL <u>PLANT</u>	(2) PRIMARY <u>DEMAND</u>	(3) PRIMARY <u>CUSTOMER</u>	(4) SECONDARY <u>DEMAND</u>	(5) SECONDARY <u>CUSTOMER</u>
(1) FACTORS	1.000	0.061	0.006	0.189	0.744
(2) TOTAL NET WIRE COST	\$61,657	\$3,784	\$347	\$11,629	\$45,897
(3) FACTORS bfr Adjustment	1.000	0.056	0.011	0.171	0.762
(4) ADJUSTMENT before Zero Cap Restriction		8.8%		9.3%	
(5) FACTORS bfr Zero Cap	1	0.061	0.006	0.189	0.744
(6) ADJUSTMENT after Zero Cap Restriction	0	0.005	(0.005)	0.018	(0.018)

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	\$52,744	\$2,545	\$314	\$8,326	\$41,560
(2) SMALL GENERAL	2,971	139	18	460	2,354
(3) GENERAL	3,920	709	7	2,247	957
(4) GENERAL LARGE	91	91	0	0	0
(5) SMALL INDUSTRIAL	522	80	1	258	182
(6) MEDIUM INDUSTRIAL	320	92	0	227	0
(7) LARGE INDUSTRIAL	73	73	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	22	22	0	0	0
(10) UNMETERED	<u>996</u>	<u>34</u>	<u>6</u>	<u>111</u>	<u>844</u>
(11) TOTAL	<u>\$61,657</u>	<u>\$3,784</u>	<u>\$347</u>	<u>\$11,629</u>	<u>\$45,897</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	83.95	\$57,177
(2) SMALL GENERAL	27,549	146.15	4,026,344	5.38	3,664
(3) GENERAL	11,199	565.62	6,334,383	8.46	5,765
(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	5	1,891.93	9,460	0.01	9
(10) UNMETERED	<u>9,882</u>	N/A	<u>0</u>	<u>0.00</u>	<u>0</u>
(11) TOTAL	<u>537,357</u>		<u>\$74,835,591</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	27,647	0	0	0	90
(4) BIOMASS	21,026	20,957	0	0	0	69
(5) MARITIME LINK	202,151	201,497	0	0	0	654
(6) WIND ERIS	33,418	33,313	0	0	0	106
(7) WIND NRIS	182,852	182,275	0	0	0	576
(8) IMPORTS	89,972	89,677	0	0	0	296
(9) BUTU CAPACITY CREDIT	0	393	0	0	0	(393)
(10) TOTAL	923,251	866,630	0	0	0	56,621.12
(11) THERMAL - OPERATING & MAINT.	60,864.0	58,617	0	0	0	2,247
(12) HYDRO - OPERATING & MAINT.	2,394.5	2,306	0	0	0	88
(13) WIND - OPERATING & MAINT.	8,527.7	8,213	0	0	0	315
(14) WIND - OPERATING & MAINT.	139.2	0	0	0	0	139
(15) BIOMASS - OPERATING & MAINT.	6,830.9	6,579	0	0	0	252
(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	6,605	0	0	0	253
(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.	1,455.0	1,401	0	0	0	54
(22) TOTAL PRODUCTION OPER. & MAINT.	89,453.5	86,017	0	0	0	3,436
(23)						
(24) CUSTOMER OPERATIONS:						
(25) TRANSMISSION & DISTRIBUTION	79,764.491	0	20,468	56,418	0	2,879
(26)						
(27) CUSTOMER SERVICE	28,605	0	0	1,155	26,892	558
(28)						
(29)						
(30) OTHER OPERATING						
(31)						
(32) CORPORATE GROUPS:						
(33) EXECUTIVE MANAGEMENT	1,727.8	1,203	139	298	24	63
(34) CORP. SECRETARY & INSURANCE	11,821.6	7,823	1,949	1,060	552	438
(35) LEGAL SERVICES	5,177.0	3,605	417	894	71	190
(35) EXTERNAL RELATIONS & ENVIRONMENT	1,872.0	784	231	536	256	64
(36) REGULATORY AFFAIRS	9,513.0	6,625	767	1,643	130	348
(37) FINANCE GROUP	7,560.7	4,926	752	1,510	95	277
(38) PROCUREMENT & FACILITIES	12,656.2	3,058	3,058	3,058	3,058	424
(38) ENTERPRISE SERVICES	47,662.3	20,058	5,126	13,070	7,804	1,604
(39) HUMAN RESOURCES	9,248.4	3,892	995	2,536	1,514	311
(40) TOTAL CORPORATE GROUPS	107,239.1	51,975	13,434	24,606	13,503	3,721
(41)						
(42) GENERATION SERVICES	12,337.5	11,882	0	0	0	455
(43) OTHER EXPENSES	7,886.5	3,319	848	2,163	1,291	265
(44) DIRECT ADMIN. & GEN. EXPENSE						
(45)						
(46) TOTAL OM&G EXPENSES	325,285.817	153,193	34,750	84,342	41,685	11,315
(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	10,342	17,794	344	1,909
(53) DEPRECIATION:						
(54) STEAM	49,859	48,018	0	0	0	1,841
(55) HYDRO	17,266	16,629	0	0	0	637
(56) WIND	13,334	12,842	0	0	0	492
(57) SOLAR	61	0	0	0	0	61
(57) LM6000	7,372	7,100	0	0	0	272
(58) OTHER GAS TURBINE	3,239	3,119	0	0	0	120
(59) GENERATION BATTERIES	8,877	8,550	0	0	0	328
(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	28,735	0	0	1,354
(63) DISTRIBUTION - Land	0	0	0	0	0	0
(64) DISTRIBUTION - Easements	3,574	0	0	3,456	0	117
(65) DISTRIBUTION - Other	1,393	0	0	1,348	0	46
(66) DISTRIBUTION - Substations	9,632	0	0	9,316	0	316
(67) DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,481	0	729
(68) DISTRIBUTION - OH Lines	12,809	0	0	12,389	0	420
(69) DISTRIBUTION -UG Lines	2,997	0	0	2,898	0	98
(70) DISTRIBUTION -Line Transformers	30,216	0	0	29,225	0	992
(71) DISTRIBUTION -Services	3,514	0	0	3,398	0	115
(72) DISTRIBUTION -Meters	8,399	0	0	8,124	0	276
(73) DISTRIBUTION - Streetlight Related	4,918	0	0	4,756	0	161
(74) GENERAL PROPERTY	67,544	18,175	12,846	28,255	6,242	2,383
(75) TOTAL DEPRECIATION	300,785	117,401	41,581	124,689	6,242	10,872
(76)						
(77) INTEREST NET	154,226	64,098	29,254	51,090	4,135	5,649
(78) PREFERRED DIVIDENDS	0	0	0	0	0	0
(79) CORPORATE TAXES	10,114	4,203	1,918	3,350	271	370
(80)						
(81) TOTAL EXPENSES	\$1,765,210	\$1,226,685	\$117,846	\$281,266	\$52,678	\$86,735
(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 REMOV/	(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	(0.0)	0	0	0	(0)	0
(93) OTHER REVENUE	(4,487.5)	(3,280)	(315)	(752)	(141)	0
(94)						
(95) NET INCOME	212,347.856	88,254	40,279	70,344	5,694	7,777
(96)						
(97) TOTAL NET EXPENSES	\$1,932,209.319	\$1,306,622	\$157,810	\$334,163	\$39,102	\$94,513

EXHIBIT 4 - Detail A
PAGE 1 OF 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	(7) ALLOCATION FACTOR
(1) FUEL	366,094	310,570	-	-	-	55,224.5	
(2) PURCHASED POWER:							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,547	-	-	-	90.9	
(4) BIOMASS	21,026	20,957	-	-	-	68.8	
(5) MARTIME LINK	202,751	201,497	-	-	-	653.5	
(6) WIND ENRIS	35,418	35,313	-	-	-	105.5	
(7) WIND NRIS	162,852	162,275	-	-	-	576.2	
(8) IMPORTS	89,972	89,977	-	-	-	265.5	
(9) BUTU CAPACITY CREDIT	-	393.1	-	-	-	(293.1)	
(10) TOTAL	923,251	866,630	-	-	-	96,621.122	
(11) POWER PRODUCTION							
(12) THERMAL OPERATING & MAINT.	60,864	58,817	-	-	-	2,247	
(14) HYDRO OPERATING & MAINT.	2,355	2,306	-	-	-	88	
(15) WIND - OPERATING & MAINT.	6,528	6,213	-	-	-	315	
(16) SOLAR - OPERATING & MAINT.	139	139	-	-	-	139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,579	-	-	-	252	
(17) LM8000 OPERATING & MAINT.	656	632	-	-	-	24	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,728	1,664	-	-	-	64	
(19) FUEL PROCUREMENT	6,858	6,605	-	-	-	253	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,455	1,451	-	-	-	54	
(23) TOTAL POWER PRODUCTION	89,463.5	86,017	-	-	-	3,438	
(24) CORPORATE GROUPS							
(26) EXECUTIVE MANAGEMENT	1,728	1,203	139	298	24	63 F-2	
(27) CORP. SECRETARY & INSURANCE	11,822	7,533	1,949	1,960	502	438 F-4	
(28) LEGAL SERVICES	5,177	3,605	417	894	71	190 F-2	
(29) EXTERNAL RELATIONS	1,560	652	167	426	254	120 F-1	
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	132	65	111	2	12 F-3	
(31) TOTAL CORPORATE GROUPS	20,588	13,416	2,737	2,789	902	755	
(32) CUSTOMER OPERATIONS							
(33) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) NO BULKING STORM EXPENSES (not applicable)	-	-	-	-	-	-	
(38) NO AVERAGE (not applicable)	-	-	-	-	-	-	
(39) BULKING STORM EXPENSES (not applicable as a line)	-	-	-	-	-	-	
(40) BULKING STORM EXPENSES	21,165	-	30,232	-	-	950	
(41) BULKING STORM EXPENSES	267	-	236	-	-	11	
(42) DISTRIBUTION:							
(43) SUBSTATIONS	1,541	-	-	1,491	-	51	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	61,364	-	-	22,275	-	1,060	
(46) OVERHEAD LINES BEFORE STORM EXPENSES	20,365	-	-	21,695	-	336	
(47) UNDERGROUND LINES	569	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	569	-	-	570	-	19	
(51) STREET LIGHTING	-	-	-	-	-	-	
(52) TOTAL DISTRIBUTION	58,332.2	-	-	56,418	-	1,914	
(54) TOTAL CUSTOMER OPERATIONS - T & D	79,764.491	-	20,469	56,418	-	2,879	
(55) GENERATION SERVICES	12,338	11,852	-	-	-	455	
(56) CUSTOMER SERVICE							
(60) CUSTOMER SERVICE							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,509	29	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,772	73	
(63) CALL CENTRE							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,808	131	
(66) REVENUE OPERATIONS:							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,255	44	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,195	-	39,177	
(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	5,013	-	-	-	4,918	95	
(74) BAD DEBT EXPENSE	-	-	-	-	-	-	
(75) MARKETING & SALES	-	-	-	-	-	-	
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) TOTAL CUSTOMER SERVICE	28,605	-	-	1,165	26,882	658	

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	1,345	156	334	26	71 F - 2
(3) Other Expenses	2,564	8,632	811	1,643	130	428 F - 2
(4) Subtotal	8,513	8,632	707	1,643	130	546
(5) FINANCE GROUP						
(7) INTERNAL AUDIT	1,825	1,271	147	315	25	67 F - 2
(8) INVESTOR RELATIONS	278	114	56	96	2	16 F - 3
(9) DIRECTOR FINANCE	470	327	38	81	6	17 F - 2
(10) TREASURER	432	363	35	75	6	16 F - 2
(11) CORPORATE TAX	908	373	182	313	6	34 F - 3
(12) GM FINANCE	-	-	-	-	-	-
(14) CORPORATE CONTROLLER	3,646	2,539	294	630	50	133 F - 2
(15) CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-
(16) TOTAL FINANCE	7,561	4,926	752	1,510	95	277
(18) ENTERPRISE SERVICES						
(20) PROCUREMENT & FACILITIES	12,656	3,058	3,058	3,058	3,058	424 F - 5
(21) INFORMATION TECHNOLOGY	47,662	20,058	5,126	13,070	7,804	1,604 F - 1
(22) TOTAL ENTERPRISE SERVICES	60,318	23,116	8,184	16,128	10,862	2,029
(24) HUMAN RESOURCES						
(25) HUMAN RESOURCES	9,348	3,892	955	2,536	1,514	311 F - 1
(26) OTHER EXPENSES	7,887	3,319	848	2,163	1,291	265 F - 1
(29) TOTAL DIVISIONAL EXPENSES less Advocacy Exp	323,355	151,948	34,594	84,008	41,659	11,244
(31) TOTAL DIVISIONAL EXPENSES	325,286	153,193	34,790	84,342	41,685	11,315
(33) COGS	-	-	-	-	-	-
(35) DSM EXPENSES	-	-	-	-	-	-
(37) FCR DEFERRAL	-	-	-	-	-	-
(39) OTHER EXPENSES	-	-	-	-	-	-
(42) CAPITAL RELATED EXPENSES						
(44) GRANTS IN LIEU OF TAXES	51,549	21,160	10,342	17,794	344	1,909
(46) DEPRECIATION :						
(46) STEAM	49,859	48,018	-	-	-	1,841
(47) HYDRO	17,256	16,629	-	-	-	637
(48) WIND	13,334	12,842	-	-	-	492
(49) SOLAR	61	61	-	-	-	61
(50) LMS000	7,372	7,100	-	-	-	272
(51) GAS TURBINE - OTHER	3,239	3,119	-	-	-	120
(52) GENERATION BATTERIES	8,877	8,590	-	-	-	286
(53) RADIAL TO GENERATION TRANS.	3,081	2,967	-	-	-	114
(54) Transmission - HV (not applicable as a separate item)	0	0	-	-	-	0
(55) Transmission - EMV and HV combined	30,089	-	28,735	-	-	1,354
(56) DISTRIBUTION - Land	3,574	-	-	-	-	117
(57) DISTRIBUTION - Essments	1,363	-	-	-	-	46
(58) DISTRIBUTION - Other	8,822	-	-	-	-	316
(59) DISTRIBUTION - Substations	22,210	-	-	-	-	729
(60) DISTRIBUTION - Poles and Poles	12,859	-	-	-	-	420
(61) DISTRIBUTION - OH Lines	2,997	-	-	-	-	98
(62) DISTRIBUTION - JAG Lines	30,216	-	-	-	-	992
(63) DISTRIBUTION - Line Transformers	3,514	-	-	-	-	115
(64) DISTRIBUTION - Services	6,359	-	-	-	-	235
(65) DISTRIBUTION - Vehicles	4,918	-	-	-	-	161
(66) DISTRIBUTION - Streetlight Related	1,526	-	-	-	-	52
(67) GENERAL PROPERTY DISTRIBUTION TRANSMIS	2,995	-	774	2,117	-	108.0 F - 6
(68) GENERAL PROPERTY DISTRIBUTION TRANSMIS	8,975	-	375	5,175	-	224.6 F - 1
(69) GENERAL PROPERTY DISTRIBUTION TRANSMIS	16,947	-	5,955	14,419	-	1,083.1 F - 6
(70) GENERAL PROPERTY DISTRIBUTION TRANSMIS	-	-	-	-	-	-
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-
(72) INTEREST NET	154,226	64,098	29,254	51,090	4,135	5,649
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-
(74) CORPORATE TAXES	10,114	4,203	1,918	3,350	271	370
(75) TOTAL OPERATING EXPENSES	1,765,210	1,226,685	117,846	281,266	52,678	84,735
(77) 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	(165)	-	-	-	(165)	-
(84) RETAIL SALES	(1,709)	-	-	-	(1,709)	-
(85) WIRING INSPECTIONS	(7,652)	-	-	-	(7,652)	-
(86) POLE SERVICES	(16,695)	-	-	(16,695)	-	-
(87) STEAM AND ASH SALES	(5,038)	(5,038)	-	-	-	-
(88) AMI OPT OUT CHARGE	(9)	-	-	-	(9)	-
(89) OTHER REVENUE	(4,487)	(3,280)	(315)	(752)	(141)	-
(90) PROFIT/LOSS	212,348	88,254	40,279	70,344	5,694	7,777
(91) TOTAL NET EXPENSES	1,552,862	1,138,431	157,575	351,610	58,372	92,512
(92) Generation						
(93) Transmission						
(94) Distribution						
(95) Retail						
(96) Total						

NOVA SCOTIA POWER INC.									
FUNCTIONALIZATION OF OPERATING EXPENSES									
FOR THE YEAR ENDING DECEMBER 31, 2027									
(IN THOUSANDS OF DOLLARS)									
FUNCTION/	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
FOR	TOTAL	PROD.	TRANS.	DIST.	RETAIL	PROD.	TRANS.	DIST.	RETAIL
	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	WEIGHTS	WEIGHTS	WEIGHTS	WEIGHTS
(1) FUEL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(2) PURCHASED POWER:	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(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) WIND ENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(6) WIND ENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(7) WIND NRS	-	-	-	-	-	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) POWER PRODUCTION	-	-	-	-	-	-	-	-	-
(12) THERMAL OPERATING & MAINT.	58,617	58,617	-	-	-	13.08%	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.	8,213	8,213	-	-	-	1.8%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	6,579	6,579	-	-	-	0.0%	0.0%	0.0%	0.0%
(18) BIOMASS - OPERATING & MAINT.	6,579	6,579	-	-	-	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	6,605	6,605	-	-	-	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) RAILROAD TO GENERATION TRANS.	1,491	1,491	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) TOTAL POWER PRODUCTION	84,616	84,616	-	-	-	19.9%	0.0%	0.0%	0.0%
(24) CORPORATE GROUPS	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	1,665	1,203	139	298	24	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,383	7,823	1,949	1,600	552	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,987	3,609	417	894	71	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	1,498	602	167	426	254	0.1%	0.1%	0.1%	0.4%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	332	132	65	111	2	0.0%	0.0%	0.0%	0.0%
(31) TOTAL CORPORATE GROUPS	19,843	13,416	2,737	2,789	902	3.0%	1.7%	0.8%	1.5%
(32) CUSTOMER OPERATIONS	-	-	-	-	-	-	-	-	-
(34) TRANSMISSION & DISTRIBUTION:	-	-	-	-	-	-	-	-	-
(36) TRANSMISSION:	-	-	-	-	-	-	-	-	-
(37) NO BEFORE STORM EXPENSES NOT APPLICABLE	-	-	-	-	-	-	-	-	-
(38) NO BEFORE STORM EXPENSES NOT APPLICABLE	-	-	-	-	-	-	-	-	-
(39) NO BEFORE STORM EXPENSES NOT APPLICABLE	-	-	-	-	-	-	-	-	-
(40) NO BEFORE STORM EXPENSES NOT APPLICABLE	-	-	-	-	-	-	-	-	-
(41) NO BEFORE STORM EXPENSES NOT APPLICABLE	-	-	-	-	-	-	-	-	-
(42) DISTRIBUTION:	-	-	-	-	-	-	-	-	-
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	32,273	-	-	32,273	-	0.5%	0.0%	0.4%	0.0%
(46) OVERHEAD LINES BEFORE STORM EXPENSES	32,273	-	-	32,273	-	0.5%	0.0%	0.4%	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	570	-	-	570	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	-	-	-	-	-	0.0%	0.0%	0.2%	0.0%
(53) TOTAL DISTRIBUTION	56,418	-	-	56,418	-	0.0%	0.0%	16.0%	0.0%
(54) TOTAL CUSTOMER OPERATIONS - T & D	76,886	-	20,468	56,418	-	0.0%	12.9%	16.0%	0.0%
(56) GENERATION SERVICES	11,882	11,882	-	-	-	2.7%	0.0%	0.0%	0.0%
(58) CUSTOMER SERVICE	-	-	-	-	-	-	-	-	-
(60) CUSTOMER SERVICE	-	-	-	-	-	-	-	-	-
(61) CUSTOMER SERVICE EXPERIENCE	1,509	-	-	-	1,509	0.0%	0.0%	0.0%	3.6%
(62) CUSTOMER SOLUTIONS	3,772	-	-	-	3,772	0.0%	0.0%	0.0%	6.5%
(63) CALL CENTRE	-	-	-	-	-	-	-	-	-
(64) CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65) CUSTOMER CARE	6,808	-	-	-	6,808	0.0%	0.0%	0.0%	11.7%
(66) REVENUE OPERATIONS:	-	-	-	-	-	-	-	-	-
(67) BILLING SERVICES & PAYMENTS	2,255	-	-	-	2,255	0.0%	0.0%	0.0%	3.9%
(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%	7.8%
(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%	8.4%
(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	28,046	-	-	1,155	26,892	0.0%	0.0%	0.3%	46.1%

EXHIBIT 4 - Data A
PAGE 3 OF 4

	(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	1,345	156	334	26	0.3%	0.1%	0.1%	0.0%
(3) Other Expenses	7,304	5,280	658	1,300	104	1.2%	0.6%	0.4%	0.2%
(4) Subtotal	9,165	6,625	767	1,643	130	1.5%	0.5%	0.5%	0.2%
(5) FINANCE GROUP									
(6) INTERNAL AUDIT	1,758	1,271	147	315	25	0.3%	0.1%	0.1%	0.0%
(7) INVESTOR RELATIONS	207	114	65	99	2	0.0%	0.0%	0.0%	0.0%
(8) DIRECTOR FINANCE	453	327	38	81	6	0.1%	0.0%	0.0%	0.0%
(9) TREASURER	419	303	34	67	6	0.1%	0.0%	0.0%	0.0%
(10) CORPORATE TAX	874	373	282	313	6	0.1%	0.1%	0.1%	0.0%
(11) OIL FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(12) CORPORATE CONTROLLER	2,539	2,539	294	600	50	0.6%	0.3%	0.2%	0.1%
(13) CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14) TOTAL FINANCE	7,283	4,906	762	1,510	95	1.1%	0.5%	0.4%	0.2%
(15) ENTERPRISE SERVICES									
(16) PROCUREMENT & FACILITIES	12,232	3,058	3,058	3,058	3,058	9.7%	1.9%	0.9%	5.2%
(17) INFORMATION TECHNOLOGY	40,688	20,058	5,143	10,707	7,804	13.0%	6.4%	3.0%	17.4%
(18) TOTAL ENTERPRISE SERVICES	58,290	23,116	8,194	16,128	10,862	5.2%	5.2%	4.6%	18.6%
(19) HUMAN RESOURCES									
(20) HUMAN RESOURCES	8,937	3,892	395	2,536	1,514	0.9%	0.5%	0.7%	2.6%
(21) OTHER EXPENSES	7,621	3,139	848	2,163	1,291	0.7%	0.6%	0.6%	2.2%
(22) TOTAL HUMAN RESOURCES	16,558	7,031	1,243	4,699	2,805	1.6%	1.1%	1.3%	4.8%
(23) TOTAL DIVISIONAL EXPENSES by Advocacy Ex	312,111	151,849	34,594	84,008	41,659	33.3%	21.9%	23.9%	71.4%
(24) TOTAL DIVISIONAL EXPENSES	313,971	153,193	34,750	84,342	41,885	33.2%	22.0%	24.0%	71.4%
(25) COGS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(26) OSM EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(27) FCR DEFERRAL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(28) OTHER EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(29) CAPITAL RELATED EXPENSES									
(30) DEPRECIATION	40,640	21,160	10,342	17,794	344	4.7%	6.0%	5.1%	0.6%
(31) STEAM	48,018	48,018	-	-	-	10.7%	0.0%	0.0%	0.0%
(32) HYDRO	16,629	16,629	-	-	-	3.7%	0.0%	0.0%	0.0%
(33) WIND	12,842	12,842	-	-	-	2.8%	0.0%	0.0%	0.0%
(34) SOLAR	7,100	7,100	-	-	-	1.6%	0.0%	0.0%	0.0%
(35) TURBINE - OTHER	3,119	3,119	-	-	-	0.7%	0.0%	0.0%	0.0%
(36) GENERATION BATTERIES	8,550	8,550	-	-	-	1.9%	0.0%	0.0%	0.0%
(37) BACKUP TO GENERATION TRANS	2,467	2,467	-	-	-	0.6%	0.0%	0.0%	0.0%
(38) Transmission - HV (not applicable as a separate item)	-	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(39) Transmission - HV (not applicable as a separate item)	28,715	28,715	-	-	-	6.2%	0.0%	0.0%	0.0%
(40) DISTRIBUTION - Land	3,456	-	-	3,456	-	0.8%	0.0%	0.0%	0.0%
(41) DISTRIBUTION - Structures	1,348	-	-	1,348	-	0.3%	0.0%	0.0%	0.0%
(42) DISTRIBUTION - Other	1,348	-	-	1,348	-	0.3%	0.0%	0.4%	0.0%
(43) DISTRIBUTION - Substations	2,481	-	-	2,481	-	0.6%	0.0%	0.0%	0.0%
(44) DISTRIBUTION - Poles and Fixtures	12,389	-	-	12,389	-	2.8%	0.0%	6.1%	0.0%
(45) DISTRIBUTION - OH Lines	23,225	-	-	23,225	-	5.3%	0.0%	3.5%	0.0%
(46) DISTRIBUTION - LAD Lines	3								

(01) REGULATORY AFFAIRS
 (02) Lobbying Expense
 (03) Other Expenses
 (04) Subtotal
 (05) FINANCE GROUP
 (06) INTERNAL AUDIT
 (07) INVESTOR RELATIONS
 (08) DIRECTOR FINANCE
 (09) TREASURER
 (10) CORPORATE TAX
 (11) QM FINANCE
 (12) QM FINANCE CORPORATE CONTROLLER
 (13) CORP. PERFORMANCE & BACK OFFICE
 (14) TOTAL FINANCE
 (15) ENTERPRISE SERVICES
 (16) PROCUREMENT & SUPPLY CHAIN
 (17) INFORMATION TECHNOLOGY
 (18) SUBTOTAL
 (19) TOTAL ENTERPRISE SERVICES
 (20) SUBTOTAL
 (21) HUMAN RESOURCES
 (22) HUMAN RESOURCES
 (23) OTHER EXPENSES
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 (25) TOTAL DIVISIONAL EXPENSES BY Advocare E
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 (27) TOTAL DIVISIONAL EXPENSES
 (28) SUBTOTAL
 (29) COGS
 (30) DENSE EXPENSES
 (31) FCR DEFERRAL
 (32) OTHER EXPENSES
 (33) CAPITAL RELATED EXPENSES
 (34) SUBTOTAL
 (35) GRANT'S IN LIEU OF TAXES
 (36) DEPRECIATION :
 (37) STEAM
 (38) HYDRO
 (39) SOLAR
 (40) LAND
 (41) GAS TURBINE - OTHER
 (42) GENERATION BATTERIES
 (43) SOCIAL : GENERATION TRANS
 (44) Transmission - HV (not applicable as a separate item)
 (45) Transmission - EHV and HV combined
 (46) DISTRIBUTION - Land
 (47) DISTRIBUTION - Estimators
 (48) DISTRIBUTION - Other
 (49) DISTRIBUTION - Substations
 (50) DISTRIBUTION - Poles and Poles
 (51) DISTRIBUTION - OH Lines
 (52) DISTRIBUTION JAG LINES
 (53) DISTRIBUTION - Line Transformers
 (54) DISTRIBUTION - Services
 (55) DISTRIBUTION - Assets
 (56) DISTRIBUTION - Structures
 (57) DISTRIBUTION - Structures Related
 (58) GENERAL PROPERTY FUNCTIONALIZED
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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	20,468	964	21,432
(3) NON-DIRECT	<u>14,282</u>	<u>673</u>	<u>14,955</u>
(4) TOTAL OPER. & MAINT.	34,750	1,637	36,388
(6) DEPRECIATION			
(7) DIRECT	28,735	1,354	30,089
(8) GENERAL PROPERTY	<u>12,846</u>	<u>605</u>	<u>13,451</u>
(9) TOTAL DEPRECIATION	41,581	1,959	43,541
(11) TAX			
(12) CORPORATE TAX	477	22	499
(13) REGULATORY AMORTIZATION	1,442	68	1,510
(14) GRANTS IN LIEU OF TAXES	<u>10,342</u>	<u>487</u>	<u>10,829</u>
(15) TOTAL TAX	12,260	578	12,838
(17) INTEREST			
(18) TOTAL BEFORE AFUDC	27,897	1,315	29,212
(19) LESS: AFUDC INTEREST	<u>1,357</u>	<u>64</u>	<u>1,421</u>
(20) INTEREST TOTAL	29,254	1,378	30,633
(22) RETAINED EARNINGS	40,279	1,898	42,177
(24) MISCELLANEOUS REVENUE CREDIT	(315)	-	(315)
(26) TOTAL	157,810	7,451	165,261

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	27,647	\$13,682	\$13,966	-
(3) PURCHASES - BIOMASS	20,957	\$5,966	\$14,991	-
(4) MARITIME LINK	201,497	\$99,712	\$101,785	-
(5) PURCHASES - WIND ERIS	33,313	16,483.6	16,828.9	-
(6) PURCHASES - WIND NRIS	182,275	90,192.5	92,083.0	-
(7) IMPORTS	89,677	0	89,677.0	-
(8) BUTU CAPACITY CREDIT	393	393	0	-
(8) OPER. & MAINT. - STEAM	112,085	55,467	56,618	-
(9) OPER. & MAINT. - HYDRO	4,410	2,182	2,227	-
(10) OPER. & MAINT. - WIND	15,704	7,772	7,933	-
(11) OPER. & MAINT. - BIOMASS	12,580	6,225	6,354	-
(12) OPER. & MAINT. - LM6000	1,209	598	611	-
(13) OPER. & MAINT. - OTHER CT's	3,182	3,182	0	-
(14) OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15) OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,679	1,326	1,353	-
(16) DSM				
(17) FCR DEFERRAL	0	0	0	-
(18) REG. AFFAIRS - ADVOCACY EXPENSE	1,344.7	665	679	-
(18) GRANTS IN LIEU OF TAXES	21,160	10,471	10,689	-
(19) Depreciation:				
(20) STEAM	48,018	23,763	24,256	-
(21) HYDRO	16,629	8,229	8,400	-
(22) WIND	12,842	6,355	6,487	-
(23) LM6000	7,100	3,513	3,586	-
(24) GAS TURBINE - OTHER	3,119	1,544	1,576	-
(25) GENERATION BATTERIES	8,550	4,231	4,319	-
(26) RADIAL TO GENERATION TRANS.	2,967	1,468	1,499	-
(27) GENERAL PROPERTY	18,175	8,994	9,181	-
(28)				
(29) INTEREST NET OF AFUDC	64,098	27,772	36,326	-
(30) PREFERRED DIVIDENDS	0	0	0	-
(31) CORPORATE TAXES	4,203	1,821	2,382	-
(32) NON-OPERATING REVENUE:				
(33) EXPORT SALES	0	0	0	-
(34) STEAM AND ASH SALES	(5,038)	(1,651)	(3,387)	-
(35) OTHER REVENUE	(3,280)	(1,075)	(2,205)	-
(36) RETURN (PROFIT/LOSS)	88,254	38,238	50,015	-
(37)				
(38) TOTAL GENERATION	\$1,306,622	\$437,521.23	\$869,100	-

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	34,358	34,358	0	-
O&M - EHV Storm Expense	236	236	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	156	156	0	-
GRANTS IN LIEU OF TAXES	10,342	10,342	0	-
Depreciation:				
TRANSMISSION	28,735	28,735	0	-
GENERAL PROPERTY	12,846	12,846	0	-
INTEREST NET OF AFUDC	29,254	29,254	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	1,918	1,918	0	-
Non-Operating Revenue:				
OTHER REVENUE	(315)	(315)	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,279	40,279	0	-
TOTAL - EHV	157,810	157,810	0	-
TOTAL TRANSMISSION	\$157,810	\$157,810.22	\$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	\$2,175	\$2,175	\$0	-
(3) OVERHEAD LINES Before Storm Expense	56,970	16,278	0	40,692.8
(4) OVERHEAD LINES Storm Expense	21,515	6,147	0	15,367.8
(5) UNDERGROUND LINES	831	238	0	593.7
(6) LINE TRANSFORMERS	0	0	0	-
(7) METERS	1,685	0	0	1,684.9
(8) COMMUNICATIONS	0	0	0	-
(9) REG. AFFAIRS - ADVOCACY EXPENSE	334	95	0	238.2
(9) GRANTS IN LIEU OF TAXES	17,477	10,045	0	7,432.1
(10) Depreciation:				
(11) DISTRIBUTION - Land	0	0	0	-
(12) DISTRIBUTION - Easements	3,456	1,796	0	1,660.3
(13) DISTRIBUTION - Other	1,348	700	0	647.4
(14) DISTRIBUTION - Substations	9,316	9,316	0	-
(15) DISTRIBUTION - Poles and Fixtures	21,481	6,138	0	15,343.6
(16) DISTRIBUTION - OH Lines	12,389	7,158	0	5,230.3
(17) DISTRIBUTION -UG Lines	2,898	725	0	2,173.9
(18) DISTRIBUTION -Line Transformers	29,225	29,225	0	-
(19) DISTRIBUTION -Services	3,398	0	0	3,398.2
(20) DISTRIBUTION -Meters	8,124	0	0	8,123.6
(21) GENERAL PROPERTY	28,298	16,884	0	11,413.5
(22)				
(23) INTEREST NET OF AFUDC	50,179	28,840	0	21,338.5
(24) PREFERRED DIVIDENDS	0	0	0	-
(25) CORPORATE TAXES	3,291	1,891	0	1,399.3
(26) RETURN (PROFIT/LOSS)	69,089	39,709	0	29,380.0
(27)				
(28) Streetlights:				
(29) MAINTENACE	831	831	0	-
(30) GRANTS IN LIEU OF TAXES	317	317	0	-
(31) DEPRECIATION	4,756	4,756	0	-
(32) INTEREST NET OF AFUDC	912	912	0	-
(33) PREFERRED DIVIDENDS	0	0	0	-
(34) CORPORATE TAXES	60	60	0	-
(35) RETURN (PROFIT/LOSS)	1,255	1,255	0	-
(36) Subtotal	8,132	8,132	0	-
(37)				
(38) POLE SERVICES	(16,695)	(4,770)	0	(11,924.8)
(39) OTHER REVENUE	(752)	(386)	0	(365.6)
(41) TOTAL DISTRIBUTION	\$334,163	\$180,335.24	\$0	153,827.9

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	8,830	0	0	8,829.7
(2) CALL CENTRE	13,410	0	0	13,409.5
(3) BILLING SERVICES & PAYMENTS	3,770	0	0	3,770.3
(4) METER SERVICES - INSPECTORS	0	0	0	-
(5) METER DATA SERVICES	723	0	0	722.7
(6) METER SERVICES - FIELD	2,373	0	0	2,373.2
(7) ELECT. WIRING INSPECT. - FIELD	7,636	0	0	7,635.8
(8) REVENUE OPS ADMIN	0	0	0	-
(9) CREDIT SERVICES	0	0	0	-
(10) BAD DEBT EXPENSE	4,918	0	0	4,917.9
(11) MARKETING & SALES	0	0	0	-
(12) REG. AFFAIRS - ADVOCACY EXPENSE	26	0	0	26.4
(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	4,135	0	0	4,135.1
(18)				
(19) PREFERRED DIVIDENDS	0	0	0	-
(20) CORPORATE TAXES	271	0	0	271.2
(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	(0.0)	0	0	(0.0)
(28) OTHER REVENUE	(140.8)	0	0	(140.8)
(29) RETURN (PROFIT/LOSS)	5,693.6	0	0	5,693.6
(31) TOTAL RETAIL	\$39,102	\$0	\$0	39,101.7
(33)				
(34) TOTAL NET EXPENSES	\$1,837,697	\$775,666.688	\$869,100.285	192,929.7

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	\$112,085		
(4)	HYDRO O&M	4,410		
(5)	WIND O&M	15,704		
(6)	BIOMASS O&M	12,580		
(7)	LM6000 O&M	1,209		
(8)	OTHER CT's O&M	3,182		
	GENERATION BATTERIES	\$0		
	RADIAL TO GENERATION TRANS.	\$2,679		
(9)				
(10)	NET THERMAL O&M	<u>\$151,849</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	\$112,085		
(26)				
(27)	HYDRO O&M	4,410		
(28)	WIND O&M	15,704		
(29)	BIOMASS O&M	12,580		
(30)	LM6000 O&M	1,209		
(31)	OTHER CT's O&M	3,182		
(32)	GENERATION BATTERIES	0		
(33)	RADIAL TO GENERATION TRANS.	2,679		
(34)				
(35)	NET THERMAL O&M D&E SPLIT	<u>\$151,849</u>		
(36)				
(37)	THERMAL O&M DMD. ALLOC. %	49.49%		
(38)	THERMAL O&M ENG. ALLOC. %	50.51%		
(39)				
(40)	BIOMASS DEMAND ALLOC %	49.49%		
(41)				
(42)	BIOMASS ENERGY ALLOC %	50.51%		
(43)				
(44)		NRIS	ERIS	
(45)	WIND O&M DMD. ALLOC. %	49.49%	49.49%	
(46)	WIND O&M ENG. ALLOC. %	50.51%	50.51%	
(47)				
(48)				
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%		
(50)				
(51)	POLE & WIRE DMD/CUST SPLIT	28.57%		
(52)				
(53)		DEMAND	ENERGY	CUSTOMER
(54)				
(55)	GEN. PROP. ALLOC. - GEN.	8,994	9,181	0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,846	0	0
(58)	GEN. PROP. ALLOC. - DIST.	16,884	0	11,414
(59)	GEN. PROP. ALLOC. - RETAIL	<u>0</u>	<u>0</u>	<u>6,242</u>
(60)				
(61)	TOTAL	38,724	9,181	17,656

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	TOTAL COMPANY	DOMESTIC	SMALL GENERAL	GENERAL	GENERAL LARGE	SMALL INDUSTRIAL	MEDIUM INDUSTRIAL	LARGE INDUSTRIAL	ELI 2P-RTP	MUNICIPAL	UNMETERED	ALLOCATION FACTOR
DEMAND CLASSIFICATION												
GENERATION												
(1)	FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	See BCF File
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	13,682	8,579.05	454.14	2,356.92	269.99	246.94	284.79	1,241.14	-	184.75	63.80
(3)	PURCHASES - BIOMASS	5,966	3,741.20	198.04	1,027.82	117.74	107.69	124.19	541.24	-	80.57	27.82
(4)	MARITIME LINK	99,712	62,524.83	3,309.78	17,177.43	1,967.72	1,799.71	2,075.58	9,045.54	-	1,346.45	464.96
(5)	PURCHASES - WIND ERIIS	16,484	10,336.12	547.15	2,839.64	325.29	297.51	343.12	1,495.34	-	222.58	76.86
(6)	PURCHASES - WIND NRIS	90,192	56,555.59	2,993.79	15,537.50	1,779.86	1,627.89	1,877.42	8,181.97	-	1,217.90	420.57
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	393	246.48	13.05	67.72	7.76	7.09	8.18	35.66	-	5.31	1.83
(9)	OPER. & MAINT. - STEAM	55,467	34,781	1,841	9,555	1,095	1,001	1,155	5,032	0	749	259
(10)	OPER. & MAINT. - HYDRO	2,182	1,368	72	376	43	39	45	198	0	29	10
(11)	OPER. & MAINT. - WIND	7,772	4,873	258	1,339	153	140	162	705	0	105	36
(12)	OPER. & MAINT. - BIOMASS	6,225	3,904	207	1,072	123	112	130	565	0	84	29
(13)	OPER. & MAINT. - LM6000	598	375	20	103	12	11	12	54	0	8	3
(14)	OPER. & MAINT. - OTHER CT's	3,182	1,995	106	548	63	57	66	289	0	43	15
(15)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	D-3A
(16)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,326	831	44	228	26	24	28	120	0	18	D-3A
(17)	DSM	0										See DSM Allocation
(18)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	P-14
(19)	REG. AFFAIRS - ADVOCACY EXPENSE	665	323	53	260	0	30	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,471	6,566	348	1,804	207	189	218	950	0	141	49
(20)	DEPRECIATION	58,097	36,430	1,928	10,008	1,146	1,049	1,209	5,270	0	785	271
(21)	INTEREST NET OF AFUDC	27,772	17,415	922	4,784	548	501	578	2,519	0	375	130
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,821	1,142	60	314	36	33	38	165	0	25	8
(24)	Non-Operating Revenue:											
(25)	STEAM AND ASH SALES	(1,651)	(1,035)	(55)	(285)	(33)	(30)	(34)	(150)	0	(22)	(8)
(26)	OTHER REVENUE	(1,075)	(674)	(36)	(186)	(21)	(19)	(22)	(97)	0	(14)	(5)
(27)	RETURN (PROFIT/LOSS)	38,238	23,978	1,269	6,587	755	690	796	3,469	0	516	178
(28)	INTERR. RIDER DMD ADJ.	(30,404)	0	0	0	0	0	0	(30,404)	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	30,404	19,065	1,009	5,238	600	549	633	2,758	0	411	142
(30)	ELI 2P-RTP DEMAND ADJ.	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	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	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	D-3B
(34)												
(35)	TOTAL GENERATION	437,521.23	293,3									

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)	34,358	21,545	1,140	5,919	678	620	715	3,117	0	464	160	D-3A
(3) OPERATING & MAINT. (Storm Expense)	236	148	8	41	5	4	5	21	0	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	10,342	6,485	343	1,782	204	187	215	938	0	140	48	P-8B
(5) DEPRECIATION	41,581	26,074	1,380	7,163	821	751	866	3,772	0	561	194	EXH 6D
(6) INTEREST NET OF AFUDC	29,254	18,344	971	5,040	577	528	609	2,654	0	395	136	P-15B
(7) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8) CORPORATE TAXES	1,918	1,203	64	330	38	35	40	174	0	26	9	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	(315)	(197)	(10)	(54)	(6)	(6)	(7)	(29)	0	(4)	(1)	O-9B
(12) RETURN (PROFIT/LOSS)	40,279	25,257	1,337	6,939	795	727	838	3,654	0	544	188	P-15B
(13) TOTAL - EHV	157,810	98,934	5,245	27,220	3,111	2,852	3,282	14,302	0	2,129	735	
(16) TOTAL TRANSMISSION	157,810.22	98,934	5,245	27,220	3,111	2,852	3,282	14,302	0	2,129	735	
(17)												
(18) DISTRIBUTION												
(19) Before Streetlights:												
(20) OPERATING & MAINT.	24,838	16,984	929	4,689	438	533	574	359	0	104	227	EXH 6A
(21) REG. AFFAIRS - ADVOCACY EXPENSE	95	46	8	37	0	4	0	0	0	0	0	R-2
(21) GRANTS IN LIEU	10,045	6,977	383	1,909	117	218	220	101	0	28	93	P-9
(22) DEPRECIATION	71,942	49,967	2,742	13,675	835	1,560	1,572	725	0	199	667	EXH 6D
(23) INTEREST NET OF AFUDC	28,840	20,018	1,098	5,479	337	625	631	292	0	80	280	P-16
(24) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25) CORPORATE TAXES	1,891	1,313	72	359	22	41	41	19	0	5	18	P-16
(26) Non-Operating Revenue:												
(27) POLE SERVICES	(4,770)	(3,296)	(181)	(905)	(66)	(103)	(107)	(53)	0	(16)	(44)	P-21
(27) OTHER REVENUE	(386)	(255)	(14)	(70)	(5)	(8)	(8)	(4)	0	(1)	(22)	O-10
(28) RETURN (PROFIT/LOSS)	39,709	27,562	1,512	7,544	464	861	868	402	0	110	385	P-16
(29)												
(30) Streetlights:												
(31) OPERATING & MAINT.	831	0	0	0	0	0	0	0	0	0	831	EXH 6A
(32) GRANTS IN LIEU OF TAXES	317	0	0	0	0	0	0	0	0	0	317	P-9A
(33) Depreciation	4,756	0	0	0	0	0	0	0	0	0	4,756	EXH 6D
(34) INTEREST NET OF AFUDC	912	0	0	0	0	0	0	0	0	0	912	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)	1,255	0	0	0	0	0	0	0	0	0	1,255	P-16B
(38) Subtotal	8,132	0	0	0	0	0	0	0	0	0	8,132	
(39)												
(40) TOTAL DISTRIBUTION	180,335.24	119,317	6,549	32,718	2,142	3,731	3,791	1,841	0	510	9,735	
(41)												
(42) TOTAL DEMAND	\$775,666.688	\$511,572	\$27,357	\$140,692	\$14,474	\$15,046	\$16,799	\$28,128	\$0	\$8,949	\$12,649	

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	(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	27,713.2	-	3,938.2	2,323.7	See BCF
(2) PURCHASES - OTHER THAN BIOMASS AND WIND	\$13,966	7,067.6	503.5	3,114.8	521.7	373.7	613.4	1,497.4	-	158.3	115.3	See BCF
(3) PURCHASES - BIOMASS	\$14,991	7,672.89	543.82	3,339.54	552.95	396.61	642.36	1,545.98	-	175.83	120.75	See BCF
(4) MARITIME LINK	\$101,785	51,963.1	3,666.2	22,666.3	3,747.5	2,750.2	4,451.5	10,546.5	-	1,163.4	830.8	See BCF
(5) PURCHASES - WIND ERIS	\$16,829	8,692.66	606.28	3,714.24	609.76	442.15	719.01	1,713.34	-	196.40	135.09	See BCF
(6) PURCHASES - WIND NRIS	\$92,083	47,564.26	3,317.61	20,306.13	3,334.59	2,418.02	3,941.19	9,388.23	-	1,070.98	741.96	See BCF
(7) IMPORTS	\$89,677	45,268.09	3,229.88	20,067.26	3,367.99	2,384.83	3,922.20	9,660.68	-	1,038.26	737.80	See BCF
(8) BUTU CAPACITY CREDIT	\$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8) OPER. & MAINT. - STEAM	56,618	29,761	2,048	12,407	1,992	1,455	2,350	5,475	0	688	442	E-1A
(9) OPER. & MAINT. - HYDRO	2,227	1,171	81	488	78	57	92	215	0	27	17	E-1A
(10) OPER. & MAINT. - WIND/BIOBASS	7,933	4,170	287	1,738	279	204	329	767	0	96	62	E-1A
(11) OPER. & MAINT. - BIOBASS	6,354	3,340	230	1,392	224	163	264	614	0	77	50	E-1A
(12) OPER. & MAINT. - LM6000	611	321	22	134	21	16	25	59	0	7	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	1,353	711	49	297	48	35	56	131	0	16	11	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	679	330	54	265	0	30	0	0	0	0	0	R-2
(18) GRANTS IN LIEU	10,689	5,618	387	2,342	376	275	444	1,034	0	130	84	P-10
(19) DEPRECIATION	59,303	31,172	2,145	12,995	2,087	1,524	2,461	5,734	0	721	463	EXH 6D
(20) INTEREST NET OF AFUDC	36,326	19,094	1,314	7,960	1,278	934	1,508	3,513	0	442	284	P-17
(21) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22) CORPORATE TAXES	2,382	1,252	86	522	84	61	99	230	0	29	19	P-17
(23) Non-Operating Revenue:												
(24) EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25) STEAM AND ASH SALES	(3,387)	(1,777.25)	(122.62)	(743.67)	(119.51)	(87.54)	(140.81)	(327.87)	-	(40.97)	(26.45)	O-11
(26) OTHER REVENUE	(2,205)	(1,157)	(80)	(484)	(78)	(57)	(92)	(213)	0	(27)	(17)	O-11
(27) RETURN (PROFIT/LOSS)	50,015	26,290	1,809	10,960	1,760	1,286	2,076	4,836	0	608	391	P-17
(28) TOTAL GENERATION	869,100	456,126	31,465	190,819	30,664	22,457	36,132	84,132	0	10,516	6,789	
TRANSMISSION												
(33) Transmission - HV (not aplicable 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										

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(62)	TOTAL TRANSMISSION	0	0	0	0	0	0	0	0	0	0	
(63)												
(64)	TOTAL ENERGY	<u>\$869,100,285</u>	<u>\$456,126</u>	<u>\$31,465</u>	<u>\$190,819</u>	<u>\$30,664</u>	<u>\$22,457</u>	<u>\$36,132</u>	<u>\$84,132</u>	<u>\$0</u>	<u>\$10,516</u>	<u>\$6,789</u>

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) <u>CUST. CLASSIFICATION</u>												
(2) DISTRIBUTION												
(3) OPERATING & MAINT.	\$58,339	\$52,702	\$2,996	\$1,324	\$2	\$253	\$17	\$3	\$0	\$1	\$1,042	EXH 6A
(4) REG. AFFAIRS - ADVOCACY EXPENSE	238	116	19	93	0	11	0	0	0	0	0	R-2
(5) GRANTS IN LIEU	7,432	6,636	381	251	0	48	4	1	0	0	111	P-12
(6) DEPRECIATION	47,991	42,850	2,457	1,620	3	311	26	6	0	1	718	EXH 6D
(7) INTEREST NET OF AFUDC	21,338	19,068	1,093	704	1	135	11	2	0	0	324	P-19
(8) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9) CORPORATE TAXES	1,399	1,250	72	46	0	9	1	0	0	0	21	P-19
(10) Non-Operating Revenue:												
(11) POLE SERVICES	(11,925)	(10,795)	(611)	(249)	(0)	(47)	(3)	(0)	(0)	(0)	(219)	P-22
(12) OTHER REVENUE	(366)	(328)	(19)	(11)	(0)	(2)	(0)	(0)	(0)	(0)	(6)	O-13
(13) RETURN (PROFIT/LOSS)	<u>29,380</u>	<u>26,254</u>	<u>1,505</u>	<u>969</u>	<u>2</u>	<u>186</u>	<u>15</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>446</u>	P-19
(14) TOTAL DISTRIBUTION	153,827.906	137,754	7,891	4,746	9	903	71	15	0	2	2,437	
(15) RETAIL												
(16) METER READING & ELECTRIC INSPECT.	10,008.933	7,473	951	828	33	121	47	77	0	4	475	EXH 6A
(17) CUSTOMER EXPERIENCE AND SOLUTIONS	8,829.695	5,306	921	1,458	207	159	254	403	0	25	98	O-15
(18) CALL CENTRE	13,409.506	11,048	737	823	53	114	68	127	0	23	416	C-3
(19) BILLING SERVICES	3,770.299	3,106	207	231	15	32	19	36	0	6	117	C-3
(20) ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(21) METER DATA SERVICES	722.666	46	66	115	105	76	79	115	0	122	0	O-16
(22) PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23) CREDIT SERVICES	4,917.890	4,131	121	597	0	69	0	0	0	0	0	EXH 6C
(24) MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(25) REG. AFFAIRS - ADVOCACY EXPENSE	26.373	13	2	10	0	1	0	0	0	0	0	R-2
(26) COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(27) GRANTS IN LIEU	344.073	307	18	12	0	2	0	0	0	0	5	N/A
(28) DEPRECIATION	6,242.299	5,574	320	211	0	40	3	1	0	0	93	N/A
(29) INTEREST NET OF AFUDC	4,135.105	3,198	215	416	44	54	81	81	0	15	31	N/A
(30) PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(31) CORPORATE TAXES	271.173	210	14	27	3	4	5	5	0	1	2	N/A
(32) Non-Operating Revenue:												
(33) LATE PAYMENT CHARGE	(6,032.082)	(4,926)	(281)	(648)	(3)	(72)	(96)	(1)	0	0	(5)	R-3
(34) CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	(3,471)	(142)	(47)	(5)	(5)	(0)	(0)	0	0	(5)	R-4
(35) NSF	(160.236)	(155)	(3)	(2)	(0)	(0)	(0)	0	0	0	(0)	R-5
(36) RETAIL SALES	(1,709.4)	(54)	0	(881)	(120)	(64)	(357)	(203)	0	(30)	0	R-6
(37) WIRING INSPECTIONS	(7,552.248)	(5,393)	(807)	(672)	(23)	(100)	(34)	(54)	(0)	0	(470)	C-8
(38) AMI OPT OUT CHARGE	(0.000)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	C-6
(39) OTHER REVENUE	(140.837)	(109)	(9)	(13)	(1)	(2)	(2)	(3)	(0)	(1)	(3)	O-14
(40) RETURN (PROFIT/LOSS)	<u>5,693.553</u>	<u>4,404</u>	<u>296</u>	<u>573</u>	<u>61</u>	<u>75</u>	<u>112</u>	<u>111</u>	<u>0</u>	<u>21</u>	<u>43</u>	N/A
(41) TOTAL RETAIL	39,101.742	30,706	2,625	3,040	369	503	180	694	0	186	797	
(42) TOTAL CUSTOMER	<u>192,929.649</u>	<u>168,460</u>	<u>10,517</u>	<u>7,787</u>	<u>378</u>	<u>1,406</u>	<u>251</u>	<u>709</u>	<u>0</u>	<u>188</u>	<u>3,234</u>	
(43) TOTAL NET EXPENSES	<u>\$1,837.697</u>	<u>\$1,136.158</u>	<u>\$69.338</u>	<u>\$339.298</u>	<u>\$45.516</u>	<u>\$38.909</u>	<u>\$53.182</u>	<u>\$112.969</u>	<u>\$0</u>	<u>\$19.653</u>	<u>\$22,672</u>	\$22,672

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	\$866,630	\$477,812	\$30,673	\$179,554	\$27,103	\$20,648	\$31,374	\$82,606	\$0	\$10,799	\$6,061
(4) Non-FAM-related	448,309	276,279	16,647	93,717	13,034	10,466	14,773	14,299	0	6,131	2,963
(5) Non-Operating Revenue Credit	<u>(8,317)</u>	<u>(4,643)</u>	<u>(293)</u>	<u>(1,698)</u>	<u>(251)</u>	<u>(194)</u>	<u>(289)</u>	<u>(788)</u>	<u>0</u>	<u>(104)</u>	<u>(56)</u>
(6) Subtotal	1,306,622	749,447	47,027	271,573	39,885	30,920	45,858	96,117	0	16,826	8,968
(7)											
(8) Transmission											
(9) Operating Costs											
(10) EHV	\$158,125	\$99,131	\$5,256	\$27,274	\$3,117	\$2,858	\$3,288	\$14,330	\$0	\$2,133	\$737
(11) HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Subtotal	\$158,125	\$99,131	\$5,256	\$27,274	\$3,117	\$2,858	\$3,288	\$14,330	\$0	\$2,133	\$737
(13) Non-Operating Revenue Credit	<u>(\$315)</u>	<u>(\$197)</u>	<u>(\$10)</u>	<u>(\$54)</u>	<u>(\$6)</u>	<u>(\$6)</u>	<u>(\$7)</u>	<u>(\$29)</u>	<u>\$0</u>	<u>(\$4)</u>	<u>(\$1)</u>
(14) Subtotal	\$157,810	\$98,934	\$5,245	\$27,220	\$3,111	\$2,852	\$3,282	\$14,302	\$0	\$2,129	\$735
(15)											
(16) Distribution											
(17) Non-Streetlight-related	\$343,478	\$271,744	\$15,265	\$38,700	\$2,221	\$4,794	\$3,979	\$1,914	\$0	\$529	\$4,332
(18) Streetlight-related	\$8,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,132
(19) Non-Operating Revenue Credit	<u>(\$17,447)</u>	<u>(\$14,673)</u>	<u>(\$825)</u>	<u>(\$1,235)</u>	<u>(\$71)</u>	<u>(\$160)</u>	<u>(\$117)</u>	<u>(\$57)</u>	<u>(\$0)</u>	<u>(\$17)</u>	<u>(\$291)</u>
(20) Subtotal	\$334,163	\$257,071	\$14,440	\$37,465	\$2,151	\$4,633	\$3,862	\$1,856	\$0	\$512	\$12,172
(21)											
(22) Retail											
(23) Operating Costs	\$58,372	\$44,815	\$3,866	\$5,302	\$521	\$746	\$670	\$956	\$0	\$216	\$1,280
(24) Non-Operating Revenue Credit	<u>(\$19,270)</u>	<u>(\$14,109)</u>	<u>(\$1,241)</u>	<u>(\$2,261)</u>	<u>(\$152)</u>	<u>(\$243)</u>	<u>(\$489)</u>	<u>(\$261)</u>	<u>(\$0)</u>	<u>(\$31)</u>	<u>(\$483)</u>
(25) Subtotal	\$39,102	\$30,706	\$2,625	\$3,040	\$369	\$503	\$180	\$694	\$0	\$186	\$797
(26)											
(27) Total	\$1,837,697	\$1,136,158	\$69,338	\$339,298	\$45,516	\$38,909	\$53,182	\$112,969	\$0	\$19,653	\$22,672
(28)											
(29) Costs by Functional Areas (relative shares)											
(30) Generation	71%	66%	68%	80%	88%	79%	86%	85%		86%	40%
(31) Transmission	9%	9%	8%	8%	7%	7%	6%	13%		11%	3%
(32) Distribution	18%	23%	21%	11%	5%	12%	7%	2%		3%	54%
(33) Retail	<u>2%</u>	<u>3%</u>	<u>4%</u>	<u>1%</u>	<u>1%</u>	<u>1%</u>	<u>0%</u>	<u>1%</u>		<u>1%</u>	<u>4%</u>
(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	166,118	148,876	8,521	5,006	9	952	73	15	0	2	2,662
(39) Retail bfr Non-Operatin Credit	<u>58,372</u>	<u>44,815</u>	<u>3,866</u>	<u>5,302</u>	<u>521</u>	<u>746</u>	<u>670</u>	<u>956</u>	<u>0</u>	<u>216</u>	<u>1,280</u>
(40) Subtotal	224,490	193,691	12,388	10,308	530	1,698	743	971	0	219	3,942
(41)											
(42) Misc Rev Credit											
(43) Distribution	(12,290.3)	(11,123)	(630)	(259)	(0)	(49)	(3)	(0)	(0)	(0)	(225)
(44) Retail	<u>(19,269.8)</u>	<u>(14,109)</u>	<u>(1,241)</u>	<u>(2,261)</u>	<u>(152)</u>	<u>(243)</u>	<u>(489)</u>	<u>(261)</u>	<u>(0)</u>	<u>(31)</u>	<u>(483)</u>
(45) Total	(31,560.2)	(25,231)	(1,871)	(2,521)	(152)	(292)	(492)	(262)	(0)	(31)	(708)
(46)											
(47) Total	192,929.6	168,460	10,517	7,787	378	1,406	251	709	0	188	3,234
(48) % of Total Cost	10.5%	14.8%	15.2%	2.3%	0.8%	3.6%	0.5%	0.6%		1.0%	14.3%
(49)											
(50) Customers	537,357	486,363	27,549	11,199	20	2,127	175	36	1	5	9,882
(51) Bill Months	6,448,289	5,836,357	330,593	134,388	240	25,527	2,099	431	12	60	118,582
(52)											
(53) Average Monthly Cost per Customer	29.92	28.8639	31.81	57.94	1,573.23	55.08	119.53	1,646.10		3,135.67	27.27

[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	(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												
(2)												
(3) SUBSTATIONS	\$2,175	\$1,461	\$79	\$405	\$52	\$46	\$53	\$48	\$0	\$12	\$19	P-5
(4) OVERHEAD LINES Before Storm Ex	16,278	11,150	610	3,077	278	350	374	224	0	66	149	P-1
(5) OVERHEAD LINES Storm Expense	6,147	4,211	231	1,162	105	132	141	84	0	25	56	P-1
(6) UNDERGROUND LINES	238	163	9	45	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	831	0	0	0	0	0	0	0	0	0	831	DIRECT
(11) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)												
(13) TOTAL DEMAND	25,669	16,984	929	4,689	438	533	574	359	0	104	1,058	
(14)												
(15) CUSTOMER												
(16)												
(17) SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18) OVERHEAD LINES Before Storm Ex	40,693	36,838	2,087	848	1	161	8	1	0	0	748	P-2
(19) OVERHEAD LINES Storm Expense	15,368	13,912	788	320	0	61	3	0	0	0	283	P-2
(20) UNDERGROUND LINES	594	538	30	12	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	1,685	1,414	91	143	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	58,339	52,702	2,996	1,324	2	253	17	3	0	1	1,042	
(28)												
(29) RETAIL												
(30)												
(31) METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32) CUSTOMER SERVICE	10,009	7,473	951	828	33	121	47	77	0	4	475	EXHIBIT 6B
(33) TOTAL RETAIL	10,009	7,473	951	828	33	121	47	77	0	4	475	
(34)												
(35) SUMMARY												
(36)												
(37) SUBSTATIONS	2,175	1,461	79	405	52	46	53	48	0	12	19	P-3
(38) OVERHEAD LINES	21,515	18,123	1,019	1,482	105	193	144	85	0	25	339	P-1
(39) UNDERGROUND LINES	831	700	39	57	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	11,694	8,887	1,041	971	33	150	53	79	0	4	475	P-6
(42) COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43) STREET LIGHTING	831	0	0	0	0	0	0	0	0	0	831	DIRECT
(44) CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)												
(46) TOTAL DISTRIBUTION	\$37,047	\$29,171	\$2,179	\$2,916	\$194	\$396	\$256	\$215	\$0	\$43	\$1,678	

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	\$7,473	\$2,020	\$5,453
(2) SMALL GENERAL	951	135	816
(3) GENERAL	828	149	679
(4) GENERAL LARGE	33	10	23
(5) SMALL INDUSTRIAL	121	21	101
(6) MEDIUM INDUSTRIAL	47	12	34
(7) LARGE INDUSTRIAL	77	23	55
(8) ELI 2P-RTP	0	0	0
(9) MUNICIPAL	4	4	0
(10) UNMETERED	<u>475</u>	<u>0</u>	<u>475</u>
(11) TOTAL	<u>\$10,009</u>	<u>\$2,373</u>	<u>\$7,636</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	121	121	0	121
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	69	69	0	69
(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>\$4,917.9</u>	<u>\$0</u>	<u>\$4,917.89</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	\$23,763	\$14,900	\$789	\$4,094	\$469	\$429	\$495	\$2,156	\$0	\$321	\$111	D-3A
(5) HYDRO PRODUCTION	8,229	5,160	273	1,418	162	149	171	747	0	111	38	D-3A
(6) WIND PRODUCTION	6,355	3,985	211	1,095	125	115	132	577	0	86	30	D-3A
(7) LM6000 PRODUCTION	3,513	2,203	117	605	69	63	73	319	0	47	16	D-3A
(8) GAS TURBINE PROD. - OTHER	1,544	968	51	266	30	28	32	140	0	21	7	D-3A
(9) GENERATION BATTERIES	4,231	2,653	140	729	83	76	88	384	0	57	20	D-3A
(10) RADIAL TO GENERATION TRANS.	1,468	921	49	253	29	27	31	133	0	20	7	D-3A
(11) GENERAL PROPERTY	8,994	5,640	299	1,549	177	162	187	816	0	121	42	P-7
(12)												
(13) TOTAL GENERATION FUNCTION	58,097	36,430	1,928	10,008	1,146	1,049	1,209	5,270	0	785	271	
(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	28,735	18,019	954	4,950	567	519	598	2,607	0	388	134	D-3A
(21) GENERAL PROPERTY	12,846	8,055	426	2,213	254	232	267	1,165	0	173	60	P-8B
(22) TOTAL - EHV	41,581	26,074	1,380	7,163	821	751	866	3,772	0	561	194	
(23)												
(24) TOTAL TRANSMISSION FUNCTION	41,581	26,074	1,380	7,163	821	751	866	3,772	0	561	194	
(25)												
(26) DISTRIBUTION FUNCTION												
(27) DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28) DISTRIBUTION - Easements	1,796	1,248	68	341	21	39	39	18	0	5	17	P-9
(29) DISTRIBUTION - Other	700	486	27	133	8	15	15	7	0	2	6	P-9
(30) DISTRIBUTION - Substations	9,316	6,470	355	1,771	108	202	204	94	0	26	86	P-9
(31) DISTRIBUTION - Poles and Fixtures	6,138	4,263	234	1,167	71	133	134	62	0	17	57	P-9
(32) DISTRIBUTION - OH Lines	7,158	4,972	273	1,361	83	155	156	72	0	20	66	P-9
(33) DISTRIBUTION - UG Lines	725	503	28	138	8	16	16	7	0	2	7	P-9
(34) DISTRIBUTION - Line Transformers	29,225	20,298	1,114	5,555	339	634	639	294	0	81	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	4,756	0	0	0	0	0	0	0	0	0	4,756	Direct
(38) GENERAL PROPERTY	16,884	11,727	643	3,209	196	366	369	170	0	47	157	P-9
(39)												
(40) TOTAL DISTRIBUTION FUNCTION	76,698	49,967	2,742	13,675	835	1,560	1,572	725	0	199	5,423	
(41)												
(42) TOTAL DEMAND	176,377	112,471	6,050	30,847	2,802	3,359	3,647	9,767	0	1,545	5,888	

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	24,256	12,750	877	5,315	854	623	1,007	2,345	0	295	190	E-1A
(5) HYDRO PRODUCTION	8,400	4,415	304	1,841	296	216	349	812	0	102	66	E-1A
(6) WIND PRODUCTION	6,487	3,410	235	1,421	228	167	269	627	0	79	51	E-1A
(7) LM6000 PRODUCTION	3,586	1,885	130	786	126	92	149	347	0	44	28	E-1A
(8) GAS TURBINE PROD. - OTHER	1,576	828	57	345	55	40	65	152	0	19	12	E-1A
(9) GENERATION BATTERIES	4,319	2,270	156	946	152	111	179	418	0	53	34	E-1A
(10) RADIAL TO GENERATION TRANS.	1,499	788	54	328	53	39	62	145	0	18	12	E-1A
(11) GENERAL PROPERTY	9,181	4,826	332	2,012	323	236	381	888	0	112	72	P-10
(12)												
(13) TOTAL GENERATION FUNCTION	59,303	31,172	2,145	12,995	2,087	1,524	2,461	5,734	0	721	463	
(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	59,303	31,172	2,145	12,995	2,087	1,524	2,461	5,734	0	721	463	
(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	1,660	1,482	85	56	0	11	1	0	0	0	25	P-12
(33) DISTRIBUTION - Other	647	578	33	22	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	15,344	13,700	786	518	1	99	8	2	0	0	230	P-12
(36) DISTRIBUTION - OH Lines	5,230	4,670	268	177	0	34	3	1	0	0	78	P-12
(37) DISTRIBUTION - UG Lines	2,174	1,941	111	73	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	3,398	3,034	174	115	0	22	2	0	0	0	51	P-12
(40) DISTRIBUTION -Meters	8,124	7,253	416	274	1	53	4	1	0	0	122	P-12
(41) GENERAL PROPERTY	11,414	10,191	584	385	1	74	6	1	0	0	171	P-12
(42)												
(43) TOTAL DISTRIBUTION FUNCTION	47,991	42,850	2,457	1,620	3	311	26	6	0	1	718	
(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	5,574	320	211	0	40	3	1	0	0	93	P-13
(48)												
(49) TOTAL RETAIL FUNCTION	6,242	5,574	320	211	0	40	3	1	0	0	93	
(50)												
(51) TOTAL CUSTOMER	54,233	48,423	2,777	1,830	4	351	29	6	0	1	812	
(52)												
(53) TOTAL DEPRECIATION	\$289,913	\$192,067	\$10,972	\$45,672	\$4,892	\$5,235	\$6,137	\$15,508	\$0	\$2,267	\$7,163	

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												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	658,347	676,091	1.027	4,211	13,912	18,123	0	-	0	148	-	148	9,620	8,651	18,271	9,879	8,884	18,763
(2) SMALL GENERAL	38,665	43,043	1.113	231	788	1,019	0	-	0	8	-	8	540	486	1,026	602	541	1,143
(3) GENERAL	159,744	182,492	1.142	1,162	320	1,482	0	-	0	41	-	41	802	721	1,523	916	824	1,740
(4) GENERAL LARGE	18,413	22,273	1.210	105	0	105	0	-	0	5	-	5	58	52	110	70	63	133
(5) SMALL INDUSTRIAL	18,261	21,180	1.160	132	61	193	0	-	0	4	-	4	104	93	197	120	108	229
(6) MEDIUM INDUSTRIAL	21,808	24,338	1.116	141	3	144	0	-	0	5	-	5	79	71	149	88	79	167
(7) LARGE INDUSTRIAL							0	-	0	21	-	21	11	10	21	13	12	25
(8) ALL CUSTOMERS	30,363	35,456	1.168										45	40	85	274	246	520
(9) DISTR. CUSTOMERS	1,856	11,368	6.123	84	0	85							NA	NA	NA	NA	NA	NA
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,854	10,131	1.144	25	0	25	0	-	0	3	-	3	15	13	28	17	15	32
(12) UNMETERED	<u>16,611</u>	<u>16,911</u>	<u>1.018</u>	<u>56</u>	<u>283</u>	<u>339</u>	0	-	0	1	-	1	179	161	340	182	164	346
(13) SUB-TOTAL	972,923	1,043,282	1.072	6,147	15,368	21,515	0	-	0	236	-	236	11,452	10,299	21,751	12,161	10,936	23,097
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			1	1	1	3	1	1	3
(21) TOTAL	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	21,516	<u>NA</u>	<u>NA</u>	0	<u>NA</u>	<u>NA</u>	238	11,454	10,300	21,754	12,163	10,937.3	23,100

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

CLASS : DOMESTIC

COSTS (Source Exh 6)											
Rate Base	Variable	Fixed Costs						Units Sold	Unit Cost		
(Source Exh. 3)	Fuel	Operating	Capital	Return	Total	Total Cost		Demand (\$/kW of Class monthly NCP)	Energy (cent/kWh)	Customer (\$/month)	
Generation											
(1) Usage (Energy)	\$756,446	\$335,828.4	\$36,870	\$57,137	\$26,290	\$120,298	\$456,126	5,174,286	---	8.815	---
(2) Reliability (Demand)	689,902	\$141,983.3	46,742	80,618	23,978	151,338	293,321	12,284,308	\$23.878	---	---
(3) Total Generation	\$1,446,347	\$477,812	\$83,612	\$137,755	\$50,268	\$271,636	\$749,447		\$23.878	8.815	\$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		6,964,145									
(7) kW 12 NCP		12,284,308									
(8) Unit Cost (cents/kW.h)		9.234	1.616	2.662	0.971	5.250	14.484				
Transmission/Distribution											
(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	726,721	0	21,571	52,106	25,257	98,934	98,934	12,284,308	\$8.054	---	---
(13) Total Transmission	\$726,721	\$0	\$21,571	\$52,106	\$25,257	\$98,934	\$98,934		\$8.054	-	\$0.000
(14) Delivery -- Dist. (Demand)	793,043	0	\$13,480	78,275	27,562	119,317	119,317	12,284,308	\$9.713	---	---
(15) Delivery -- Dist. (Customer)	755,401	0	\$41,695	69,804	26,254	137,754	137,754	5,836,357	---	---	\$23.603
(16) Total Distribution	1,548,445	0	55,176	148,079	53,816	257,071	257,071		\$9.713	-	\$23.603
(17) Total Transmission/Distribution	\$2,275,166	\$0	\$76,746	\$200,184	\$79,074	\$356,004	\$356,004		\$17.767	-	\$23.603
(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	1.483	3.869	1.528	6.880	6.880				
Retail											
(20) Customer -- Field		0	\$4,002			\$4,002	\$4,002	5,836,357	0.000	0.000	\$0.686
(21) Customer -- Head Office	126,703	0	1,964	9,289	4,404	15,656	15,656	5,836,357	0.000	0.000	\$2.682
(22) Total Customer	126,703	0	5,966	9,289	4,404	19,658	19,658	5,836,357	\$0.000	-	\$3.368
(23) Marketing		0	11,048			11,048	11,048	5,836,357	0.000	0.000	\$1.893
(24) Total Retail	\$126,703	\$0	\$17,014	\$9,289	\$4,404	\$30,706	30,706	5,836,357	0	-	\$5.261
(25) Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26) Unit Cost (\$/month)		---	\$2.915			\$2.915	\$2.915				
(27) TOTAL	\$3,848,217	\$477,811.6	\$177,373	\$347,229	\$133,745	\$658,347	\$1,136,158		\$41.645	8.815	\$28.864
(28) Unit Cost (cents/kW.h)		9.234	3.428	6.711	2.585	12.723	21.958				

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

CLASS : SMALL GENERAL

		RATE BASE		COSTS (Source Exh 6)						Unit Cost		
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$52,049	\$23,157	\$2,567	\$3,931	\$1,809	\$8,308	\$31,465	356,341	---	8.830	---
(2)	Reliability (Demand)	36,520	\$7,516	2,510	4,268	1,269	8,046	15,562	775,958	\$20.056	---	---
(3)	Total Generation	\$88,569	\$30,673	\$5,077	\$8,199	\$3,078	\$16,354	\$47,027		\$20.056	8.830	\$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)		8.608	1.425	2.301	0.864	4.589	13.197				
<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	38,469	0	1,150	2,758	1,337	5,245	5,245	775,958	\$6.760	---	---
(13)	Total Transmission	\$38,469	\$0	\$1,150	\$2,758	\$1,337	\$5,245	\$5,245		\$6.760	-	\$0.000
(14)	Delivery -- Dist. (Demand)	43,512	0	742	4,295	1,512	6,549	6,549	775,958	\$8.440	---	---
(15)	Delivery -- Dist. (Customer)	43,292	0	2,384	4,002	1,505	7,891	7,891	330,593	---	---	\$23.870
(16)	Total Distribution	86,804	0	3,126	8,297	3,017	14,440	14,440		\$8.440	-	\$23.870
(17)	Total Transmission/Distribution	\$125,274	\$0	\$4,277	\$11,055	\$4,354	\$19,686	\$19,686		\$15.200	-	\$23.870
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.200	3.102	1.222	5.524	5.524				
<u>Retail</u>												
(20)	Customer -- Field		0	\$808			\$808	\$808	330,593	0.000	0.000	\$2.445
(21)	Customer -- Head Office	8,505	0	218	566	296	1,080	1,080	330,593	0.000	0.000	\$3.266
(22)	Total Customer	8,505	0	1,026	566	296	1,888	1,888	330,593	\$0.000	-	\$5.711
(23)	Marketing		0	737			737	737	330,593	0.000	0.000	\$2.231
(24)	Total Retail	\$8,505	\$0	\$1,764	\$566	\$296	\$2,625	2,625	330,593	0	-	\$7.942
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost (\$/month)		---	\$5.335			\$5.335	\$5.335				
(27)	TOTAL	\$222,348	\$30,673	\$11,117	\$19,820	\$7,728	\$38,665	\$69,338		\$35.256	8.830	\$31.812
(28)	Unit Cost (cents/kW.h)		8.608	3.120	5.562	2.169	10.851	19.458				

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

CLASS : GENERAL

		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost		
										Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$315,344	\$140,547	\$15,493	\$23,819	\$10,960	\$50,272	\$190,819	2,165,416	---	8.812	---
(2)	Reliability (Demand)	189,536	\$39,007	13,011	22,148	6,587	41,747	80,754	4,019,140	\$20.092	---	---
(3)	<u>Total Generation</u>	\$504,881	\$179,554	\$28,504	\$45,967	\$17,547	\$92,019	\$271,573		\$20.092	8.812	\$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)		8.292	1.316	2.123	0.810	4.249	12.541				
<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	199,652	0	5,966	14,315	6,939	27,220	27,220	4,019,140	\$6.773	---	---
(13)	<u>Total Transmission</u>	\$199,652	\$0	\$5,966	\$14,315	\$6,939	\$27,220	\$27,220		\$6.773	-	\$0.000
(14)	Delivery -- Dist. (Demand)	217,068	0	3,751	21,423	7,544	32,718	32,718	4,019,140	\$8.141	---	---
(15)	Delivery -- Dist. (Customer)	27,879	0	1,157	2,620	969	4,746	4,746	134,388	---	---	\$35.319
(16)	<u>Total Distribution</u>	244,946	0	4,908	24,043	8,513	37,465	37,465		\$8.141	-	\$35.319
(17)	<u>Total Transmission/Distribution</u>	\$444,598	\$0	\$10,874	\$38,358	\$15,452	\$64,685	\$64,685		\$14.914	-	\$35.319
(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	0.502	1.771	0.714	2.987	2.987				
<u>Retail</u>												
(20)	Customer -- Field		0	\$781			\$781	\$781	134,388	0.000	0.000	\$5.814
(21)	Customer -- Head Office	16,482	0	197	666	573	1,436	1,436	134,388	0.000	0.000	\$10.684
(22)	<u>Total Customer</u>	16,482	0	979	666	573	2,217	2,217	134,388	\$0.000	-	\$16.498
(23)	Marketing		0	823			823	823	134,388	0.000	0.000	\$6.125
(24)	<u>Total Retail</u>	\$16,482	\$0	\$1,802	\$666	\$573	\$3,040	3,040	134,388	0	-	\$22.623
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost (\$/month)		---	\$13.408			\$13.408	\$13.408				
(27)	<u>TOTAL</u>	\$965,961	\$179,554	\$41,180	\$84,991	\$33,572	\$159,744	\$339,298		\$35.006	8.812	\$57.942
(28)	<u>Unit Cost (cents/kW.h)</u>		8.292	1.902	3.925	1.550	7.377	15.669				

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

CLASS : LARGE GENERAL

CLASS : LARGE GENERAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost		
										Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$50,639	\$22,634	\$2,445	\$3,825	\$1,760	\$8,030	\$30,664	357,053	---	8.588	---
(2)	Reliability (Demand)	21,712	\$4,468	1,461	2,537	755	4,753	9,221	637,230	\$14.470	---	---
(3)	Total Generation	\$72,351	\$27,103	\$3,906	\$6,362	\$2,515	\$12,783	\$39,885		\$14.470	8.588	\$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)		7.591	1.094	1.782	0.704	3.580	11.171				
<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	22,871	0	676	1,640	795	3,111	3,111	637,230	\$4.882	---	---
(13)	Total Transmission	\$22,871	\$0	\$676	\$1,640	\$795	\$3,111	\$3,111		\$4.882	-	\$0.000
(14)	Delivery -- Dist. (Demand)	13,343	0	368	1,310	464	2,142	2,142	637,230	\$3.361	---	---
(15)	Delivery -- Dist. (Customer)	54	0	2	5	2	9	9	240	---	---	\$36.370
(16)	Total Distribution	13,397	0	369	1,316	466	2,151	2,151		\$3.361	-	\$36.370
(17)	Total Transmission/Distribution	\$36,268	\$0	\$1,046	\$2,955	\$1,260	\$5,262	\$5,262		\$8.243	-	\$36.370
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.293	0.828	0.353	1.474	1.474				
<u>Retail</u>												
(20)	Customer -- Field		0	\$28			\$28	\$28	240	0.000	0.000	\$115.755
(21)	Customer -- Head Office	1,743	0	180	47	61	288	288	240	0.000	0.000	\$1,199.797
(22)	Total Customer	1,743	0	208	47	61	316	316	240	\$0.000	-	\$1,315.552
(23)	Marketing		0	53			53	53	240	0.000	0.000	\$221.307
(24)	Total Retail	\$1,743	\$0	\$261	\$47	\$61	\$369	369	240	0	-	\$1,536.859
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost (\$/month)		---	\$1,087.235			\$1,087.235	\$1,087.235				
(27)	TOTAL	\$110,362	\$27,103	\$5,213	\$9,365	\$3,836	\$18,413	\$45,516		\$22.713	8.588	\$1,573.229
(28)	Unit Cost (cents/kW.h)		7.591	1.460	2.623	1.074	5.157	12.748				

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

CLASS : SMALL INDUSTRIAL

CLASS : SMALL INDUSTRIAL		RATE BASE		COSTS (Source Exh 6)								
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost		
										Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$36,990	\$16,561	\$1,816	\$2,794	\$1,286	\$5,896	\$22,457	254,468	---	8.825	---
(2)	Reliability (Demand)	19,858	\$4,087	1,366	2,321	690	4,376	8,463	495,495	\$17.080	---	---
(3)	Total Generation	\$56,848	\$20,648	\$3,182	\$5,114	\$1,976	\$10,272	\$30,920		\$17.080	8.825	\$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)		8.114	1.250	2.010	0.776	4.037	12.151				
<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	20,918	0	626	1,500	727	2,852	2,852	495,495	\$5.757	---	---
(13)	Total Transmission	\$20,918	\$0	\$626	\$1,500	\$727	\$2,852	\$2,852		\$5.757	-	\$0.000
(14)	Delivery -- Dist. (Demand)	24,764	0	426	2,444	861	3,731	3,731	495,495	\$7.529	---	---
(15)	Delivery -- Dist. (Customer)	5,350	0	214	503	186	903	903	25,527	---	---	\$35.368
(16)	Total Distribution	30,114	0	640	2,947	1,047	4,633	4,633		\$7.529	-	\$35.368
(17)	Total Transmission/Distribution	\$51,032	\$0	\$1,265	\$4,447	\$1,774	\$7,486	\$7,486		\$13.286	-	\$35.368
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.497	1.748	0.697	2.942	2.942				
<u>Retail</u>												
(20)	Customer -- Field		0	\$116			\$116	\$116	25,527	0.000	0.000	\$4.563
(21)	Customer -- Head Office	2,144	0	98	100	75	273	273	25,527	0.000	0.000	\$10.696
(22)	Total Customer	2,144	0	215	100	75	390	390	25,527	\$0.000	-	\$15.259
(23)	Marketing		0	114			114	114	25,527	0.000	0.000	\$4.448
(24)	Total Retail	\$2,144	\$0	\$328	\$100	\$75	\$503	503	25,527	0	-	\$19.707
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost (\$/month)		---	\$12.858			\$12.858	\$12.858				
(27)	TOTAL	\$110,023	\$20,648	\$4,776	\$9,662	\$3,824	\$18,261	\$38,909		\$30.366	8.825	\$55.075
(28)	Unit Cost (cents/kW.h)		8.114	1.877	3.797	1.503	7.176	15.290				

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

CLASS : MEDIUM INDUSTRIAL

		RATE BASE		COSTS (Source Exh 6)							Unit Cost		
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Demand	Energy	Customer	
<u>Generation</u>													
(1)	Usage (Energy)	\$59,723	\$26,661	\$2,884	\$4,511	\$2,076	\$9,471	\$36,132	414,536	---	8.716	---	
(2)	Reliability (Demand)	22,902	\$4,713	1,541	2,676	796	5,013	9,726	629,649	\$15.447	---	---	
(3)	Total Generation	\$82,625	\$31,374	\$4,425	\$7,187	\$2,872	\$14,484	\$45,858		\$15.447	8.716	\$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)		7.568	1.067	1.734	0.693	3.494	11.063					
<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	24,124	0	714	1,730	838	3,282	3,282	629,649	\$5.212	---	---	
(13)	Total Transmission	\$24,124	\$0	\$714	\$1,730	\$838	\$3,282	\$3,282		\$5.212	-	\$0.000	
(14)	Delivery -- Dist. (Demand)	24,979	0	459	2,464	868	3,791	3,791	629,649	\$6.021	---	---	
(15)	Delivery -- Dist. (Customer)	435	0	14	41	15	71	71	2,099	---	---	\$33.662	
(16)	Total Distribution	25,414	0	474	2,505	883	3,862	3,862		\$6.021	-	\$33.662	
(17)	Total Transmission/Distribution	\$49,539	\$0	\$1,187	\$4,235	\$1,722	\$7,144	\$7,144		\$11.233	-	\$33.662	
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536					
(19)	Unit Cost (cents/kW.h)		0.000	0.286	1.022	0.415	1.723	1.723					
<u>Retail</u>													
(20)	Customer -- Field		0	\$46			\$46	\$46	2,099	0.000	0.000	\$22.050	
(21)	Customer -- Head Office	3,220	0	-137	90	112	66	66	2,099	0.000	0.000	\$31.213	
(22)	Total Customer	3,220	0	-90	90	112	112	112	2,099	\$0.000	-	\$53.263	
(23)	Marketing		0	68			68	68	2,099	0.000	0.000	\$32.620	
(24)	Total Retail	\$3,220	\$0	-\$22	\$90	\$112	\$180	180	2,099	0	-	\$85.883	
(25)	Total Customers x 12 months		---	2,099			2,099	2,099					
(26)	Unit Cost (\$/month)		---	-\$10.373			-\$10.373	-\$10.373					
(27)	TOTAL	\$135,384	\$31,374	\$5,590	\$11,512	\$4,705	\$21,808	\$53,182		\$26.680	8.716	\$119.545	
(28)	Unit Cost (cents/kW.h)		7.568	1.349	2.777	1.135	5.261	12.829					

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 Return	Total	Total Cost	Units Sold	Unit Cost		
				Operating	Capital					Demand	Energy	Customer
<u>Generation</u>												
(1)	Usage (Energy)	\$139,151	\$62,065	\$6,720	\$10,511	\$4,836	\$22,067	\$84,132	998,865	---	8.423	---
(2)	Reliability (Demand)	99,809	\$20,541	6,716	-18,741	3,469	-8,557	11,984	2,636,766	\$4.545	---	---
(3)	<u>Total Generation</u>	\$238,960	\$82,606	\$13,436	-\$8,231	\$8,305	\$13,510	\$96,117		\$4.545	8.423	\$0.000
(4)	MWh Sales		998,865	998,865	998,865	998,865	998,865	998,865				
(5)	MWh Energy Requirement		1,030,393									
(6)	kW 3 CP		629,492									
(7)	kW 12 NCP		2,636,766									
(8)	Unit Cost (cents/kW.h)		8.270	1.345	-0.824	0.831	1.353	9.623				
<u>Transmission/Distribution</u>												
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	998,865	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	998,865		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,636,766	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	105,136	0	3,110	7,538	3,654	14,302	14,302	2,636,766	\$5.424	---	---
(13)	<u>Total Transmission</u>	\$105,136	\$0	\$3,110	\$7,538	\$3,654	\$14,302	\$14,302		\$5.424	-	\$0.000
(14)	Delivery -- Dist. (Demand)	11,570	0	302	1,137	402	1,841	1,841	2,636,766	\$0.698	---	---
(15)	Delivery -- Dist. (Customer)	94	0	3	9	3	15	15	431	---	---	\$34.819
(16)	<u>Total Distribution</u>	11,664	0	305	1,146	405	1,856	1,856.45		\$0.698	-	\$34.819
(17)	<u>Total Transmission/Distribution</u>	\$116,800	\$0	\$3,415	\$8,684	\$4,059	\$16,158	\$16,158		\$6.122	-	\$34.819
(18)	kW.h Sold		---	998,865	998,865	998,865	998,865	998,865				
(19)	Unit Cost (cents/kW.h)		0.000	0.342	0.869	0.406	1.618	1.618				
<u>Retail</u>												
(20)	Customer -- Field		0	\$77			\$77	\$77	431	0.000	0.000	\$179.133
(21)	Customer -- Head Office	3,196	0	292	87	111	490	490	431	0.000	0.000	\$1,137.514
(22)	<u>Total Customer</u>	3,196	0	370	87	111	567	567	431	\$0.000	-	\$1,316.647
(23)	Marketing		0	127			127	127	431	0.000	0.000	\$294.322
(24)	<u>Total Retail</u>	\$3,196	\$0	\$497	\$87	\$111	\$694	694	431	0	-	\$1,610.969
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost (\$/month)		---	\$1,152.093			\$1,152.093	\$1,152.093				
(27)	<u>TOTAL</u>	\$358,955	\$82,606	\$17,347	\$540	\$12,476	\$30,363	\$112,969		\$10.667	8.423	\$1,645.788
(28)	<u>Unit Cost (cents/kW.h)</u>		8.270	1.737	0.054	1.249	3.040	11.310				

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)							Unit Cost		
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Demand	Energy	Customer	
<u>Generation</u>													
(1)	Usage (Energy)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	---	NA	---	
(2)	Reliability (Demand)	0	\$0	\$0	0	0	0	0	0	NA	---	---	
(3)	Total Generation	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	-	\$0.000	
(4)	MWh Sales		0	0	0	0	0	0					
(5)	MWh Energy Requirement		0										
(6)	kW 3 CP		0										
(7)	kW 12 NCP		0										
(8)	Unit Cost (cents/kW.h)		NA	#DIV/0!	NA	NA	NA	NA					
<u>Transmission/Distribution</u>													
(9)	Delivery--Trans.(Eng) - HV	0	0	\$0	\$0	\$0	\$0	\$0	0	---	NA	---	
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	0		NA		
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	0	NA	---	---	
(12)	Delivery--Trans.(Dmd) - EHV	0	0	0	0	0	0	0	0	NA	---	---	
(13)	Total Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	-	\$0.000	
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	0	NA	---	---	
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	\$36.534	
(16)	Total Distribution	3	0	0	0	0	0	0		\$0.000	-	\$36.534	
(17)	Total Transmission/Distribution	\$3	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	-	\$36.534	
(18)	kW.h Sold		0	0	0	0	0	0					
(19)	Unit Cost (cents/kW.h)		NA	NA	NA	NA	NA	NA					
<u>Retail</u>													
(20)	Customer -- Field		0	\$0			\$0	\$0	12	0.000	0.000	\$0.026	
(21)	Customer -- Head Office	0	0	0	0	0	0	0	12	0.000	0.000	\$2.455	
(22)	Total Customer	0	0	0	0	0	0	0	12	\$0.000	-	\$2.481	
(23)	Marketing		0	0			0	0	12	0.000	0.000	\$0.043	
(24)	Total Retail	\$0	\$0	\$0	\$0	\$0	\$0	0	12	0	-	\$0.000	
(25)	Total Customers x 12 months		---	12			12	12					
(26)	Unit Cost (\$/month)		---	\$0.055			\$0.055	\$0.055					
(27)	TOTAL	\$3	\$0	\$0	\$0	\$0	\$0	\$0		\$0.000	0.000	\$36.534	
(28)	Unit Cost (cents/kW.h)		NA	NA	NA	NA	NA	NA					

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

CLASS : MUNICIPAL

CLASS : MUNICIPAL		RATE BASE		COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable Fuel	Operating	Capital	Fixed		Total Cost	Units Sold	Unit Cost			
						Return	Total			Demand	Energy	Customer	
<u>Generation</u>													
(1)	Usage (Energy)	\$17,496	\$7,741	\$845	\$1,322	\$608	\$2,775	\$10,516	125,502	---	8.379	---	
(2)	Reliability (Demand)	14,857	\$3,058	1,000	1,736	516	3,252	6,310	291,033	\$21.680	---	---	
(3)	Total Generation	\$32,352	\$10,799	\$1,845	\$3,058	\$1,124	\$6,027	\$16,826		\$21.680	8.379	\$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)		8.604	1.470	2.436	0.896	4.802	13.407					
<u>Transmission/Distribution</u>													
(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	15,650	0	463	1,122	544	2,129	2,129	291,033	\$7.315	---	---	
(13)	Total Transmission	\$15,650	\$0	\$463	\$1,122	\$544	\$2,129	\$2,129		\$7.315	-	\$0.000	
(14)	Delivery -- Dist. (Demand)	3,177	0	88	312	110	510	510	291,033	\$1.752	---	---	
(15)	Delivery -- Dist. (Customer)	14	0	0	1	0	2	2	60	---	---	\$37.458	
(16)	Total Distribution	3,191	0	88	313	111	512	512		\$1.752	-	\$37.458	
(17)	Total Transmission/Distribution	\$18,841	\$0	\$551	\$1,435	\$655	\$2,641	\$2,641		\$9.067	-	\$37.458	
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502					
(19)	Unit Cost (cents/kW.h)		0.000	0.439	1.144	0.522	2.104	2.104					
<u>Retail</u>													
(20)	Customer -- Field		0	\$4			\$4	\$4	60	0.000	0.000	\$67.574	
(21)	Customer -- Head Office	600	0	122	16	21	159	159	60	0.000	0.000	\$2,653.542	
(22)	Total Customer	600	0	126	16	21	163	163	60	\$0.000	-	\$2,721.116	
(23)	Marketing		0	23			23	23	60	0.000	0.000	\$377.099	
(24)	Total Retail	\$600	\$0	\$149	\$16	\$21	\$186	186	60	0	-	\$3,098.215	
(25)	Total Customers x 12 months		---	60			60	60					
(26)	Unit Cost (\$/month)		---	\$2,479.916			\$2,479.916	\$2,479.916					
(27)	TOTAL	\$51,793	\$10,799	\$2,545	\$4,509	\$1,800	\$8,854	\$19,653		\$30.747	8.379	\$3,135.673	
(28)	Unit Cost (cents/kW.h)		8.604	2.028	3.593	1.434	7.055	15.659					

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

CLASS : UNMETERED

		RATE BASE		COSTS (Source Exh 6)							Unit Cost		
		Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Demand	Energy	Customer		
<u>Generation</u>													
(1)	Usage (Energy)	\$11,245	\$5,005	\$543	\$849	\$391	\$1,783	\$6,789	77,000	---	8.817	---	
(2)	Reliability (Demand)	5,130	\$1,056	345	600	178	1,123	2,179	212,734	\$10.242	---	---	
(3)	<u>Total Generation</u>	\$16,376	\$6,061	\$888	\$1,449	\$569	\$2,906	\$8,968		\$10.242	8.817	\$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)		7.872	1.154	1.882	0.739	3.775	11.646					
<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	5,404	0	160	387	188	735	735	212,734	\$3.456	---	---	
(13)	<u>Total Transmission</u>	\$5,404	\$0	\$160	\$387	\$188	\$735	\$735		\$3.456	-	\$0.000	
(14)	Delivery -- Dist. (Demand)	47,187	0	992	7,103	1,640	9,735	9,735	212,734	\$45.763	---	---	
(15)	Delivery -- Dist. (Customer)	12,822	0	817	1,174	446	2,437	2,437	118,582	---	---	\$20.549	
(16)	<u>Total Distribution</u>	60,009	0	1,809	8,278	2,086	12,172	12,172		\$45.763	-	\$20.549	
(17)	<u>Total Transmission/Distribution</u>	\$65,413	\$0	\$1,969	\$8,665	\$2,273	\$12,907	\$12,907		\$49.219	-	\$20.549	
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000					
(19)	Unit Cost (cents/kW.h)		0.000	2.557	11.253	2.953	16.763	16.763					
<u>Retail</u>													
(20)	Customer -- Field		0	\$470			\$470	\$470	118,582	0.000	0.000	\$3.966	
(21)	Customer -- Head Office	1,223	0	-263	131	43	-89	-89	118,582	0.000	0.000	-\$0.752	
(22)	<u>Total Customer</u>	1,223	0	207	131	43	381	381	118,582	\$0.000	-	\$3.214	
(23)	Marketing		0	416			416	416	118,582	0.000	0.000	\$3.508	
(24)	<u>Total Retail</u>	\$1,223	\$0	\$623	\$131	\$43	\$797	797	118,582	0	-	\$6.722	
(25)	Total Customers x 12 months		---	118,582			118,582	118,582					
(26)	Unit Cost (\$/month)		---	\$5.255			\$5.255	\$5.255					
(27)	<u>TOTAL</u>	\$83,012	\$6,061	\$3,480	\$10,245	\$2,885	\$16,611	\$22,672		\$59.461	8.817	\$27.271	
(28)	<u>Unit Cost (cents/kW.h)</u>		7.872	4.520	13.306	3.747	21.572	29.444					

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

CLASS : TOTAL COMPANY

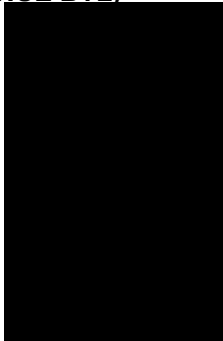
RATE BASE		COSTS (Source Exh 6)										
Generation	Variable Fuel	Operating	Capital	Fixed Return	Total	Total Cost	Units Sold	Unit Cost				
								Demand	Energy	Customer		
(1)	Usage (Energy)	\$1,439,083	\$640,200.558	\$70,185	\$108,700	\$50,015	\$228,900	\$869,100	9,923,466	---	8.758	---
(2)	Reliability (Demand)	1,100,227	\$226,429.011	74,692	98,162	38,238	211,092	437,521	21,982,313	\$19.903	---	---
(3)	Total Generation	\$2,539,310	\$866,629.569	\$144,876	\$206,862	\$88,254	\$439,992	\$1,306,622		\$19.903	8.758	\$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		9,552,051									
(7)	kW 12 NCP		21,982,313									
(8)	Unit Cost (cents/kW.h)		8.733	1.460	2.085	0.889	4.434	13.167				
Transmission/Distribution												
(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	21,982,313	\$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,158,945	0	34,435	83,096	40,279	157,810	157,810	21,982,313	\$7.179	---	---
(13)	Total Transmission	\$1,158,945	\$0	\$34,435	\$83,096	\$40,279	\$157,810	\$157,810		\$7.179	-	\$0.000
(14)	Delivery -- Dist. (Demand)	1,178,643	0	20,608	118,764	40,964	180,335	180,335	21,982,313	\$8.204	---	---
(15)	Delivery -- Dist. (Customer)	845,344	0	46,287	78,161	29,380	153,828	153,828	6,448,289	---	---	\$23.856
(16)	Total Distribution	2,023,987	0	66,895	196,924	70,344	334,163	334,163		\$8.204	-	\$23.856
(17)	Total Transmission/Distribution	\$3,182,932	\$0	\$101,330	\$280,020	\$110,623	\$491,973	\$491,973		\$15.383	-	\$23.856
(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)		---	1.021	2.822	1.115	4.958	4.958				
Retail												
(20)	Customer -- Field		0	\$6,334	0	0	\$6,334	\$6,334	6,448,289	0.000	0.000	\$0.982
(21)	Customer -- Head Office	163,816	0	2,672	10,993	5,694	19,358	19,358	6,448,289	0.000	0.000	\$3.002
(22)	Total Customer	163,816	0	9,006	10,993	5,694	25,692	25,692	6,448,289	\$0.000	-	\$3.984
(23)	Marketing		0	13,410	0	0	13,410	13,410	6,448,289	0.000	0.000	\$2.080
(24)	Total Retail	\$163,816	\$0	\$22,416	\$10,993	\$5,694	\$39,102	39,102	6,448,289	0	-	\$6.064
(25)	Total Customers x 12 months		---	6,448,289			6,448,289	6,448,289				
(26)	Unit Cost (\$/month)		---	\$3.476			\$3.476	\$3.476				
(27)	TOTAL	\$5,886,058	\$866,629.569	\$268,622	\$497,875	\$204,571	\$971,067	\$1,837,697		\$35.286	8.758	\$29.920
(28)	Unit Cost (cents/kW.h)		8.733	2.707	5.017	2.061	9.786	18.519				

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	\$1,106,888
(4)	SMALL GENERAL	72,140
(5)	GENERAL	356,263
(6)	LARGE GENERAL	47,792
(7)	SMALL INDUSTRIAL	40,855
(8)	MEDIUM INDUSTRIAL	55,841
(9)	LARGE INDUSTRIAL	114,609
(10)	ELI 2P-RTP	0
(11)	MUNICIPAL	20,635
(12)	UNMETERED	<u>22,672</u>
(13)	SUB-TOTAL	1,837,697
(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	94,513
(26)		
(26)	EXPORT SALES	<u>0.0</u>
(27)	TOTAL ELECTRIC REVENUE	1,932,209
(28)	NON-ELECTRIC REVENUE	
(29)	LATE PAYMENT CHARGES	6,032
(30)	CONNECTION CHARGES AND METER REMOVAL	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	0
(37)	OTHER REVENUE	<u>4,487</u>
(38)	TOTAL	45,348.9
(39)	TOTAL REVENUE	1,977,558
(40)	TOTAL OPERATING EXPENSES	<u>\$1,765,210</u>
(41)	RETAINED EARNINGS	\$212,348

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.	2,381,680	1,705,156	94,211	460,111	0	52,905	46,536	0	0	0	22,760	
(2)	% RESPONSIBILITY	100.00%	71.59%	3.96%	19.32%	0.00%	2.22%	1.95%	0.00%	0.00%	0.00%	0.96%	D-1
(3)	N.C. DEMAND PRI. (before substation)	2,627,968	1,767,212	96,364	492,340	62,960	55,683	64,128	50,703	0	14,990	23,589	
(4)	% RESPONSIBILITY	100.00%	67.25%	3.67%	18.73%	2.40%	2.12%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5)	N.C. DEMAND PRI. (bulk power substation)	2,655,979	1,783,291	96,915	494,627	63,036	55,955	64,249	59,094	0	15,009	23,803	
(6)	% RESPONSIBILITY		67.14%	3.65%	18.62%	2.37%	2.11%	2.42%	2.22%	0.00%	0.57%	0.90%	D-2B
(7)	3 CP DEMAND	6,939,095	4,351,189	230,332	1,195,401	136,936	125,244	144,442	629,492	0	93,701	32,357	
(8)	% RESPONSIBILITY	100.00%	62.71%	3.32%	17.23%	1.97%	1.80%	2.08%	9.07%	0.00%	1.35%	0.47%	D-3A
(9)	3 CP DEMAND - LESS ELIIR - 2 and EHV	6,939,095	4,351,189	230,332	1,195,401	136,936	125,244	144,442	629,492	0	93,701	32,357	
(10)	% RESPONSIBILITY	100.00%	62.71%	3.32%	17.23%	1.97%	1.80%	2.08%	9.07%	0.00%	1.35%	0.47%	D-3B
(11)	3 CP DMD. - LESS INT. & ELIIR	6,939,095	4,351,189	230,332	1,195,401	136,936	125,244	144,442	629,492	0	93,701	32,357	
(12)	% RESPONSIBILITY	100.00%	62.71%	3.32%	17.23%	1.97%	1.80%	2.08%	9.07%	0.00%	1.35%	0.47%	D-4
(13)	MW.h GEN. & PURCH.	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	1,030,393	0	129,552	83,268	
(14)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	9.67%	0.00%	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	1,030,393	0	129,552	83,268	
(16)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	9.67%	0.00%	1.22%	0.78%	E-1B
(17)	AVERAGE CUSTOMERS	537,357	486,363	27,549	11,199	20	2,127	175	36	1	5	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	1,576,146	1,106,888	72,140	356,263	0	40,855	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	70.23%	4.58%	22.60%	0.00%	2.59%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.56%	5.78%	6.74%	0.00%	0.92%	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	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	426	0	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	1,837,697	1,106,888	72,140	356,263	47,792	40,855	55,841	114,609	0	20,635	22,672	53281185.7
(13) % RESPONSIBILITY	100.00%	60.23%	3.93%	19.39%	2.60%	2.22%	3.04%	6.24%	0.00%	1.12%	1.23%	
(14) % RESPONSIBILITY	100.00%	82.39%	5.50%	6.14%	0.40%	0.85%	0.51%	0.95%	0.00%	0.17%	3.10%	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	537,349	486,363	27,549	11,199	20	2,127	175	28	1	5	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	3,328,238	2,974,413	199,098	130,997	243	20,815	2,222	426	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	1,815,025	1,106,888	72,140	356,263	47,792	40,855	55,841	114,609	0	20,635	0	
(22) % RESPONSIBILITY	100.00%	60.98%	3.97%	19.63%	2.63%	2.25%	3.08%	6.31%	0.00%	1.14%	0.00%	
(23) % RESPONSIBILITY	100.00%	85.11%	5.68%	6.29%	0.40%	0.87%	0.52%	0.96%	0.00%	0.17%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,378	474,384	27,549	11,199	20	2,127	175	36	1	5	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	426	-	-	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	710		72	356	48	41	56	115	0	-	23	
(29) % RESPONSIBILITY	100.00%	0.0%	10.16%	50.17%	6.73%	5.75%	7.86%	16.14%	0.00%	0.00%	3.19%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.4%	31.1%	1.1%	4.6%	1.6%	2.5%	0.0%	0.0%	21.8%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.68%	8.89%	0.30%	1.32%	0.45%	0.71%	0.00%	0.00%	6.22%	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. (2) % RESPONSIBILITY	\$250,655 100.00%	\$171,698 68.50%	\$9,400 3.75%	\$47,381 18.90%	\$4,274 1.71%	\$5,385 2.15%	\$5,765 2.30%	\$3,442 1.37%	\$0 0.00%	\$1,018 0.41%	\$2,292 0.91%	P-1
(3) POLE&WIRE INV.-CUST. (4) % RESPONSIBILITY	\$441,187 100.00%	\$399,396 90.53%	\$22,623 5.13%	\$9,197 2.08%	\$10 0.00%	\$1,747 0.40%	\$84 0.02%	\$13 0.00%	\$0 0.00%	\$2 0.00%	\$8,115 1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD. (6) % RESPONSIBILITY	\$442,679 100.00%	\$300,643 67.91%	\$16,409 3.71%	\$83,159 18.79%	\$8,835 2.00%	\$9,432 2.13%	\$10,414 2.35%	\$7,669 1.73%	\$0 0.00%	\$2,104 0.48%	\$4,013 0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST. (8) % RESPONSIBILITY	\$441,187 100.00%	\$399,396 90.53%	\$22,623 5.13%	\$9,197 2.08%	\$10 0.00%	\$1,747 0.40%	\$84 0.02%	\$13 0.00%	\$0 0.00%	\$2 0.00%	\$8,115 1.84%	P-4
(9) SUBST. INVEST.-DMD. (10) % RESPONSIBILITY	\$192,024 100.00%	\$128,945 67.15%	\$7,010 3.65%	\$35,778 18.63%	\$4,561 2.38%	\$4,047 2.11%	\$4,648 2.42%	\$4,227 2.20%	\$0 0.00%	\$1,086 0.57%	\$1,721 0.90%	P-5
(11) METER INVEST.-CUST (12) % RESPONSIBILITY	\$68,109 100.00%	\$57,177 83.95%	\$3,664 5.38%	\$5,765 8.46%	\$33 0.05%	\$1,141 1.68%	\$257 0.38%	\$62 0.09%	\$2 0.00%	\$9 0.01%	\$0 0.00%	P-6
(13) DEMAND - GEN. PLANT (14) % RESPONSIBILITY	\$934,742 100.00%	\$586,134 62.71%	\$31,027 3.32%	\$161,028 17.23%	\$18,446 1.97%	\$16,871 1.80%	\$19,457 2.08%	\$84,797 9.07%	\$0 0.00%	\$12,622 1.35%	\$4,359 0.47%	P-7
(15) DEMAND - TRANS. PLT. - HV (16) % RESPONSIBILITY	\$0 100.00%	\$0 62.71%	\$0 3.32%	\$0 17.23%	\$0 1.97%	\$0 1.80%	\$0 2.08%	\$0 9.07%	\$0 0.00%	\$0 1.35%	\$0 0.47%	P-8A
(17) DEMAND - TRANS. PLT. - EHV (18) % RESPONSIBILITY	\$1,000,894 100.00%	\$627,615 62.71%	\$33,223 3.32%	\$172,424 17.23%	\$19,752 1.97%	\$18,065 1.80%	\$20,834 2.08%	\$90,798 9.07%	\$0 0.00%	\$13,515 1.35%	\$4,667 0.47%	P-8B
(19) DEMAND - DIST. PLANT (20) % RESPONSIBILITY	\$969,419 100.00%	\$673,306 69.45%	\$36,944 3.81%	\$184,273 19.01%	\$11,251 1.16%	\$21,023 2.17%	\$21,188 2.19%	\$9,767 1.01%	\$0 0.00%	\$2,679 0.28%	\$8,987 0.93%	P-9
(21) DEMAND - DIST. PLANT (22) % RESPONSIBILITY	\$36,113 100.00%	\$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%	\$36,113 100.00%	P-9A
(23) ENERGY - GEN. PLANT (24) % RESPONSIBILITY	\$954,141 100.00%	\$501,539 52.56%	\$34,510 3.62%	\$209,080 21.91%	\$33,575 3.52%	\$24,525 2.57%	\$39,598 4.15%	\$92,260 9.67%	\$0 0.00%	\$11,600 1.22%	\$7,456 0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV (26) % RESPONSIBILITY	\$0 100.00%	\$0 52.56%	\$0 3.62%	\$0 21.91%	\$0 3.52%	\$0 2.57%	\$0 4.15%	\$0 9.67%	\$0 0.00%	\$0 1.22%	\$0 0.78%	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	\$679,735 100.00%	\$606,916 89.29%	\$34,804 5.12%	\$22,940 3.37%	\$45 0.01%	\$4,404 0.65%	\$361 0.05%	\$79 0.01%	\$2 0.00%	\$12 0.00%	\$10,173 1.50%	P-12
(31) CUSTOMER - RETAIL PLANT (32) % RESPONSIBILITY	\$679,735 100.00%	\$606,916 89.29%	\$34,804 5.12%	\$22,940 3.37%	\$45 0.01%	\$4,404 0.65%	\$361 0.05%	\$79 0.01%	\$2 0.00%	\$12 0.00%	\$10,173 1.50%	P-13
(33) TOT.RATE BASE-DMD. (GEN.) (34) % RESPONSIBILITY	\$1,100,227 100.00%	\$689,902 62.71%	\$36,520 3.32%	\$189,536 17.23%	\$21,712 1.97%	\$19,858 1.80%	\$22,902 2.08%	\$99,809 9.07%	\$0 0.00%	\$14,857 1.35%	\$5,130 0.47%	P-14
(35) TOT.RATE BASE-DMD. (HV) (36) % RESPONSIBILITY	\$0 100.00%	\$0 62.71%	\$0 3.32%	\$0 17.23%	\$0 1.97%	\$0 1.80%	\$0 2.08%	\$0 9.07%	\$0 0.00%	\$0 1.35%	\$0 0.47%	P-15A
(37) TOT.RATE BASE-DMD. (EHV) (38) % RESPONSIBILITY	\$1,158,945 100.00%	\$726,721 62.71%	\$38,469 3.32%	\$199,652 17.23%	\$22,871 1.97%	\$20,918 1.80%	\$24,124 2.08%	\$105,136 9.07%	\$0 0.00%	\$15,650 1.35%	\$5,404 0.47%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight (40) % RESPONSIBILITY	\$1,142,530 100.00%	\$793,043 69.41%	\$43,512 3.81%	\$217,068 19.00%	\$13,343 1.17%	\$24,764 2.17%	\$24,979 2.19%	\$11,570 1.01%	\$0 0.00%	\$3,177 0.28%	\$11,074 0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight (42) % RESPONSIBILITY	\$36,113 100.00%	\$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%	\$36,113 100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.) (44) % RESPONSIBILITY	\$1,439,083 100.00%	\$756,446 52.56%	\$52,049 3.62%	\$315,344 21.91%	\$50,639 3.52%	\$36,990 2.57%	\$59,723 4.15%	\$139,151 9.67%	\$0 0.00%	\$17,496 1.22%	\$11,245 0.78%	P-17

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		TOTAL COMPANY	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	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	9.67%	0.00%	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.)	\$845,344	\$755,401	\$43,292	\$27,879	\$54	\$5,350	\$435	\$94	\$3	\$14	\$12,822	
(6)	% RESPONSIBILITY	100.00%	89.36%	5.12%	3.30%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.52%	P-19
(7)	TOT.RATE BASE-CUST.(RETAIL)	\$163,816	\$126,703	\$8,505	\$16,482	\$1,743	\$2,144	\$3,220	\$3,196	\$0	\$600	\$1,223	
(8)	% RESPONSIBILITY	100.00%	77.34%	5.19%	10.06%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9)	POLES - DEMAND	126,077	87,110	4,778	23,933	1,738	2,726	2,816	1,400	0	414	1,163	
(10)	% RESPONSIBILITY	100.0%	69.1%	3.8%	19.0%	1.4%	2.2%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11)	POLES - CUSTOMER	315,181	285,316	16,161	6,570	8	1,248	68	11	0	2	5,797	
(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.	\$55,467	\$34,781	\$1,841	\$9,555	\$1,095	\$1,001	\$1,155	\$5,032	\$0	\$749	\$259	
(14)	% RESPONSIBILITY	100.00%	62.71%	3.32%	17.23%	1.97%	1.80%	2.08%	9.07%	0.00%	1.35%	0.47%	O-1
(15)	DMD. - OPER.EXP. - TRANS. HV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(16)	% RESPONSIBILITY	100.00%	62.71%	3.32%	17.23%	1.97%	1.80%	2.08%	9.07%	0.00%	1.35%	0.47%	O-2A
(17)	DMD. - OPER.EXP. - TRANS. EHV	\$236	\$148	\$8	\$41	\$5	\$4	\$5	\$21	\$0	\$3	\$1	
(18)	% RESPONSIBILITY	100.00%	62.71%	3.32%	17.23%	1.97%	1.80%	2.08%	9.07%	0.00%	1.35%	0.47%	O-2B
(19)	DMD. - OPER.EXP. - DIST.	\$25,669	\$16,984	\$929	\$4,689	\$438	\$533	\$574	\$359	\$0	\$104	\$1,058	
(20)	% RESPONSIBILITY	100.00%	66.17%	3.62%	18.27%	1.71%	2.08%	2.24%	1.40%	0.00%	0.41%	4.12%	O-3
(21)	ENG. - OPER.EXP. - GEN.	\$56,618	\$29,761	\$2,048	\$12,407	\$1,992	\$1,455	\$2,350	\$5,475	\$0	\$688	\$442	
(22)	% RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	9.67%	0.00%	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.	\$58,339	\$52,702	\$2,996	\$1,324	\$2	\$253	\$17	\$3	\$0	\$1	\$1,042	
(28)	% RESPONSIBILITY	100.00%	90.34%	5.14%	2.27%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29)	CUST. - OPER. EXP. - RETAIL	\$31,650	\$23,637	\$2,052	\$3,225	\$380	\$448	\$421	\$680	\$0	\$175	\$631	
(30)	% RESPONSIBILITY	100.00%	74.68%	6.48%	10.19%	1.20%	1.42%	1.33%	2.15%	0.00%	0.55%	1.99%	O-7
(31)	TOT. EXP. - DMD. (GEN.)	\$402,008	\$251,987	\$13,375	\$69,399	\$7,920	\$7,274	\$8,354	\$36,409	\$0	\$5,419	\$1,871	
(32)	% RESPONSIBILITY	100.00%	62.68%	3.33%	17.26%	1.97%	1.81%	2.08%	9.06%	0.00%	1.35%	0.47%	O-8
(33)	TOT. EXP. - DMD. (TRANS. HV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(34)	% RESPONSIBILITY	100.00%	62.65%	3.34%	17.31%	1.97%	1.81%	2.07%	9.04%	0.00%	1.35%	0.46%	O-9A
(35)	TOT. EXP. - DMD. (TRANS. EHV)	\$83,488	\$52,329	\$2,778	\$14,416	\$1,644	\$1,511	\$1,735	\$7,560	\$0	\$1,125	\$389	
(36)	% RESPONSIBILITY	100.00%	62.68%	3.33%	17.27%	1.97%	1.81%	2.08%	9.05%	0.00%	1.35%	0.47%	O-9B
(37)	TOT. EXP. - DMD. (DIST.)	\$144,528	\$95,305	\$5,232	\$26,150	\$1,749	\$2,981	\$3,038	\$1,496	\$0	\$416	\$8,161	
(38)	% RESPONSIBILITY	100.00%	65.94%	3.62%	18.09%	1.21%	2.06%	2.10%	1.04%	0.00%	0.29%	5.65%	O-10
(39)	TOT. EXP. - ENG. (GEN.)	\$824,676	\$432,770	\$29,858	\$181,087	\$29,102	\$21,316	\$34,288	\$79,837	\$0	\$9,976	\$6,442	
(40)	% RESPONSIBILITY	100.00%	52.48%	3.62%	21.96%	3.53%	2.58%	4.16%	9.68%	0.00%	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%	9.67%	0.00%	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

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.)	\$136,738	\$122,622	\$7,017	\$4,037	\$7	\$766	\$58	\$12	\$0	\$2	\$2,216	
(2) % RESPONSIBILITY	100.00%	89.68%	5.13%	2.95%	0.01%	0.56%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	\$42,669	\$32,939	\$2,620	\$3,901	\$428	\$550	\$511	\$767	\$0	\$191	\$762	
(4) % RESPONSIBILITY	100.00%	77.20%	6.14%	9.14%	1.00%	1.29%	1.20%	1.80%	0.00%	0.45%	1.79%	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%	15.90%	0.00%	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	\$469,258	\$0	\$72,140	\$356,263	\$0	\$40,855	\$0	\$0	\$0	\$0	\$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.37%	75.92%	0.00%	8.71%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	\$469,258	\$0	\$72,140	\$356,263		\$40,855	\$0	\$0	\$0	\$0	\$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.90%	39.03%	0.00%	4.48%	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

EXHIBIT 8C
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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	201,262	87,649	22,398	57,115	34,100	-	
(2) % RESPONSIBILITY	100.00%	43.55%	11.13%	28.38%	16.94%	0.00%	F - 1
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,714,675	1,239,445	143,528	307,394	24,308	-	
(4) % RESPONSIBILITY	100.00%	72.28%	8.37%	17.93%	1.42%	0.00%	F - 2
(5) NET PLANT IN SERVICE	5,300,051	2,259,225	1,104,168	1,899,922	36,737		
(6) % RESPONSIBILITY	100.00%	42.6%	20.8%	35.8%	0.7%	0.0%	F - 3
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,951,736	2,259,225	463,751	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	1,576	652	125	-	
(11) COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12) SUBTOAL	11,822	8,124	2,024	1,101	573	-	
(13) % RESPONSIBILITY	100.00%	68.72%	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 FUNCTIONAL AREAS				
	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(15) FUNCTIONAL AREA Before Corporate Groups														
(17) GENERATION	69,510	19,944	89,453.5	0.777	89,453	0	0	0	89,453	69,510	0	0	0	69,510
(18) TRANSMISSION	19,614	1,620	21,234.2	0.924	0	21,234	0	0	21,234	0	19,614	0	0	19,614
(19) DISTRIBUTION	53,384	6,324	59,708.0	0.894	0	0	59,708	0	59,708	0	0	53,384	0	53,384
(20) RETAIL	32,064	(4,637)	27,427.0	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21) SUBTOTAL	174,571.4	23,251	197,822.68	0.882	89,453	21,234	59,708	27,427	197,822.7	69,510	19,614	53,384	32,064	174,571.4
(22) CORPORATE GROUPS														
(23) EXECUTIVE MANAGEMENT	1,208	519	1,727.8	0.699	1,249	145	310	24	1,727.8	873	101	217	17	1,208
(24) CORP. SECRETARY	0	11,822	11,821.6	-	8,124	2,024	1,101	573	11,821.6	0	0	0	0	0
(25) LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,742	433	928	73	5,177.0	1,401	162	347	27	1,938
(26) EXTERNAL RELATIONS & ENVIRONMENT	869	1,003	1,872.0	0.464	812	240	555	265	1,872.0	377	111	258	123	869
(27) REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,876	796	1,705	135	9,513.0	1,704	197	423	33	2,357
(28) FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,114	781	1,568	99	7,560.7	2,738	418	839	53	4,048
(29) PROCUREMENT	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
(30) IT	20,139	27,523	47,662.3	0.423	20,757	5,304	13,526	8,075	47,662.3	8,771	2,241	5,715	3,412	20,139
(31) HUMAN RESOURCES	5,313	3,935	9,248.4	0.574	4,028	1,029	2,625	1,567	9,248.4	2,314	591	1,508	900	5,313
(32) TOTAL	43,494	63,745	107,239.1	0.406	53,867	13,916	25,481	13,976	107,239.1	20,083	5,727	11,212	6,471	43,494
(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	878	2,238	1,336	7,886.5	6,538	1,671	4,261	2,544	15,014
(35) SUBTOTAL OVERHEAD	68,026	59,437	127,463.1	3.081	69,639	14,793	27,719	15,312	127,463.1	36,140	7,398	15,473	9,015	68,026
(36) GRAND TOTAL	242,597.1	82,689	325,285.817	3.963	159,092	36,027	87,427	42,739	325,285.8	105,649	27,012	68,856	41,079	242,597

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNIC	72.998	0	19,614	53,384	0	0		
(38) % RESPONSIBILITY	100%	0%	27%	73%	0%	0%	F - 6	
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMM	2,686,161	0	1,000,894	1,685,267	0	0		
(39) % RESPONSIBILITY	100%	0%	37%	63%	0%	0%	F - 7	
(39) GENERALPROPERTY:NON- FUNCTIONIALIZED	326,292	143,756	68,015	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	62.7%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.3%
(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	17.2%
(4) GENERAL LARGE	357,053	5.0%	374,976	62,656	70.1%	43,920	6.9%	46,933	91.20%	136,936	2.0%
(5) SMALL INDUSTRIAL	254,468	7.6%	273,902	52,535	70.4%	36,984	14.0%	42,168	74.15%	125,244	1.8%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.1%
(7) LARGE INDUSTRIAL	998,865	3.2%	1,030,393	228,667	87.5%	200,097	4.8%	209,796	56.07%	629,492	9.1%
(8) PHP	0	N/A	0	0	N/A	0	N/A	0	N/A	-	0.0%
(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	2,669,430	80.3%	2,143,723	12.3%	2,408,182	50.51353%	6,939,095	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	2,786,548	79.5%	2,216,446	12.1%	2,484,427	52.26%	7,179,760	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,624,240	7.1%	11,374,442	2,786,548	79.5%	2,216,446	12.1%	2,484,427	52.26%	7,179,760	
(21) LG, LIR, MUNIS SUBTOTAL	1,481,420	3.6%	1,534,920	324,363	84.7%	274,571	5.1%	288,595	60.7%	860,129	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(22) EHV - LIR	521,600	2.6%	535,393	157,347	93.2%	146,609	2.6%	150,486	39.6%	444,987	
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%	14,633	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	5.6%	96,880	83.5%	291,797	
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	5.5%	101,818	83.1%	307,749	
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,479,748	4.0%	1,539,385	333,015	84.0%	279,858	3.8%	290,591	60.5%	858,874	
(34) LG, LIR, MUNICIPAL SUBTOTAL	<u>1,481,420</u>	<u>3.6%</u>	<u>1,534,920</u>	<u>324,363</u>	<u>84.7%</u>	<u>274,571</u>	<u>5.1%</u>	<u>288,595</u>	<u>60.7%</u>	<u>860,129</u>	
(35) VARIANCE	(1,671.9)	0.0	4,464.8	8,651.8	(0.0)	5,287.4	(0.0)	1,996.4	(0.0)	(1,255.0)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JANUARY 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	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	62,163	3.67%	64,445	214,727	93.2%	200,097	4.85%	209,796	41.29%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	2,637,555	81.3%	2,143,723	12.34%	2,408,182	65.36%
(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	2,748,896.31	80.63%	2,216,446	12.09%	2,484,427	66.9%
(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	2,748,896	80.63%	2,216,446	12.09%	2,484,427	66.9%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR FEBRUARY 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	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	215,792	95.8%	206,702	4.56%	216,132	37.28%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	2,406,465	87.2%	2,097,661	11.49%	2,338,740	68.84%
(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	2,523,378.82	86.4%	2,180,304	11.23%	2,425,124	70%
(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	2,523,379	86.4%	2,180,304	11.23%	2,425,124	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MARCH 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	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	77,206	3.41%	79,838	210,683	93.7%	197,489	3.72%	204,845	52.39%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	0.00%
(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	2,118,986	85.8%	1,818,037	9.37%	1,988,311	73.07%
(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	2,230,793.63	85.2%	1,899,621	9.13%	2,073,065	74%
(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	2,230,794	85.2%	1,899,621	9.13%	2,073,065	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR APRIL 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	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	77,818	3.19%	80,302	213,288	95.0%	202,618	3.28%	209,262	53.30%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,845,124	84.0%	1,550,058	8.09%	1,675,406	72.03%
(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	1,936,951.65	83.4%	1,615,832	7.91%	1,743,582	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	869,567	7.1%	930,874	1,936,952	83.4%	1,615,832	7.91%	1,743,582	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR MAY 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	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	87,869	3.09%	90,582	217,584	97.2%	211,546	3.01%	217,922	55.87%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,616,210	81.8%	1,321,177	7.18%	1,416,087	73.33%
(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	1,703,884.37	81.0%	1,379,702	7.03%	1,476,672	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,861	6.7%	832,292	1,703,884	81.0%	1,379,702	7.03%	1,476,672	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JUNE 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	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	87,444	3.07%	90,124	222,422	95.1%	211,431	2.57%	216,865	57.72%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,335,041	91.1%	1,215,821	5.95%	1,288,213	75.95%
(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	1,431,581.82	90.0%	1,287,788	5.79%	1,362,343	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,606	6.6%	761,638	1,431,582	90.0%	1,287,788	5.79%	1,362,343	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR JULY 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	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	103,870	2.87%	106,848	221,967	95.5%	211,859	2.92%	218,054	65.86%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,449,988	87.5%	1,268,427	6.80%	1,354,692	76.97%
(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	1,542,071.32	86.3%	1,330,127	6.64%	1,418,492	79%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	781,527	6.4%	831,281	1,542,071	86.3%	1,330,127	6.64%	1,418,492	79%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR AUGUST 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	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	105,294	2.76%	108,205	228,667	90.7%	207,355	2.98%	213,535	68.11%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,420,861	90.0%	1,278,644	7.06%	1,368,968	75.48%
(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	1,509,746.50	88.8%	1,341,056	6.90%	1,433,531	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,190	6.0%	829,252	1,509,747	88.8%	1,341,056	6.90%	1,433,531	78%

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	99,794	2.95%	102,736	227,464	97.7%	222,122	2.98%	228,746	62.38%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	1,348,003	90.3%	1,216,894	6.77%	1,299,320	74.10%
(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	1,435,445.47	89.2%	1,279,862	6.61%	1,364,438	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,739	6.3%	754,786	1,435,445	89.2%	1,279,862	6.61%	1,364,438	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR OCTOBER 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	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	100,233	3.02%	103,259	223,537	91.0%	203,329	3.18%	209,802	66.15%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	0.00%
(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	1,541,072	88.2%	1,358,492	7.59%	1,461,620	70.18%
(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	1,632,627.78	87.4%	1,427,343	7.40%	1,532,910	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	773,127	6.6%	824,084	1,632,628	87.4%	1,427,343	7.40%	1,532,910	72%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR NOVEMBER 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	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	85,584	3.37%	88,466	225,366	96.0%	216,306	4.08%	225,127	54.58%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	2,051,941	82.0%	1,681,465	9.92%	1,848,330	67.43%
(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	2,154,296.60	81.3%	1,750,277	9.70%	1,920,045	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	895,247	7.3%	961,003	2,154,297	81.3%	1,750,277	9.70%	1,920,045	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.
SALES, GENERATION AND DEMAND ANALYSIS
FOR DECEMBER 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	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	59,392	3.44%	61,436	215,271	90.2%	194,056	4.90%	203,564	40.56%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(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	2,211,067	88.1%	1,947,261	12.58%	2,192,174	66.09%
(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	2,313,969.08	87.4%	2,021,655	12.29%	2,270,209	68%
(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	2,313,969	87.4%	2,021,655	12.29%	2,270,209	68%

		(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)	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>80,105</u>	<u>58,299</u>	<u>3,771</u>	<u>13,748</u>	<u>0</u>	<u>2,079</u>	<u>1,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>778</u>
(3)	SUB-TOTAL	2,381,680	1,705,156	94,211	460,111	0	52,905	46,536	0	0	0	22,760
(4)												
(5)	NON-COIN. KW PRI. (Before bulk power substa	2,551,743	1,705,156	94,211	483,358	62,656	54,613	63,644	50,427	0	14,918	22,760
(6)	LOSSES	<u>76,225</u>	<u>62,056</u>	<u>2,153</u>	<u>8,982</u>	<u>304</u>	<u>1,069</u>	<u>484</u>	<u>276</u>	<u>0</u>	<u>72</u>	<u>828</u>
(7)	SUB-TOTAL	2,627,968	1,767,212	96,364	492,340	62,960	55,683	64,128	50,703	0	14,990	23,589
(8)												
(9)	NON-COIN. KW PRI. (bulk power substation)	2,636,278	1,767,212	96,364	492,340	62,960	55,683	64,128	59,013	0	14,990	23,589
(10)	LOSSES	<u>19,701</u>	16,079	551	2,287	76	273	122	81	0	18	215
(11)	SUB-TOTAL	2,655,979	1,783,291	96,915	494,627	63,036	55,955	64,249	59,094	0	15,009	23,803
(12)												
(13)	NON-COIN DEMAND LOSSES											
(14)												
(15)	NON-COIN. KW SEC.	3.48%	3.54%	4.17%	3.08%	0.00%	4.09%	3.17%	0.00%	0.00%	0.00%	3.54%
(16)												
(17)	NON-COIN. KW PRI. (Before bulk power substa	2.99%	3.64%	2.29%	1.86%	0.49%	1.96%	0.76%	0.55%	0.00%	0.49%	3.64%
(18)												
(19)	NON-COIN. KW PRI. (bulk power substation)	0.75%	0.91%	0.57%	0.46%	0.12%	0.49%	0.19%	0.14%	0.00%	0.12%	0.91%
(20)												
(21)	TOTAL		8.09%	7.03%	5.40%	0.61%	6.54%	4.12%	0.68%	0.00%	0.61%	8.09%
(22)												
(23)												
(24)	Secondary Customers		486,363	27,549	10,645		2,058	124				9,882
(25)	Primary Customers		17217,254		554	20	69	51	28			
(26)												
(27)	Demand Adj		0.40	0.40	0.40	0.40	0.40	0.40	0.40			0.40
(28)												
(29)	NON-COIN. KW SEC.	214,648	194,545	11,020	4,258	-	823	50	-	-	-	3,953
(30)	LOSSES	<u>7,653</u>	<u>6,887</u>	<u>460</u>	<u>131</u>	<u>-</u>	<u>34</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140</u>
(31)	SUB-TOTAL	222,301	201,432	11,479	4,389	-	857	51	-	-	-	4,093
(32)												
(33)												
(34)	NON-COIN. KW PRI. (Before bulk power substa	222,301	201,432	11,479	4,389	-	857	51	-	-	-	4,093

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EXHIBIT 9C
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EXHIBIT 9C
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Category	Jan. Feb. Dec.	Mar. Apr.	May, June	Jul. Aug. Sep.	Oct. Nov.
Chemicals	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.33
General	1.00	1.32	1.40	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.28	1.23	1.26	1.13
Medium Industrial	1.00	1.12	1.02	1.03	0.96
Large Industrial Firm	1.00	1.01	0.97	0.93	0.96

MONTH	NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM ENERGY LINE LOSSES FOR THE YEAR ENDING DECEMBER 31, 2027									NOVA SCOTIA POWER INC. DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK FOR THE YEAR ENDING DECEMBER 31, 2027									Transmission Losses	
	(1) TOTAL COMPANY	(2)	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9)	(1) TOTAL COMPANY	(2)	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9)	(1) ENERGY	(2) DEMAND
(1) JANUARY	5.63%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.24%	6.23%	8.11%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	0.62%	9.96%	2.43%	4.22%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%	7.27%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	0.34%	9.06%	2.43%	4.22%
(3) MARCH	5.57%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	0.98%	6.29%	5.14%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	-0.50%	6.72%	2.43%	4.22%
(4) APRIL	4.96%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	0.76%	5.74%	3.86%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.94%	5.37%	2.43%	4.22%
(5) MAY	4.63%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	0.66%	5.54%	2.96%	4.54%	3.46%	2.68%	0.01%	4.43%	3.15%	-1.21%	4.54%	2.43%	4.22%
(6) JUNE	4.50%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	0.64%	5.49%	1.73%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.65%	3.25%	2.43%	4.22%
(7) JULY	4.23%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.44%	5.26%	2.58%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-1.30%	4.27%	2.43%	4.22%
(8) AUGUST	3.89%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.33%	4.86%	2.84%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-1.24%	4.47%	2.43%	4.22%
(9) SEPTEMBER	4.27%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.52%	5.38%	2.55%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-1.24%	4.38%	2.43%	4.22%
(10) OCTOBER	4.50%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	0.59%	5.54%	3.37%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-1.04%	5.09%	2.43%	4.22%
(11) NOVEMBER	5.26%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	0.94%	6.14%	5.70%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	-0.15%	7.57%	2.43%	4.22%
(12) DECEMBER	5.25%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.01%	5.83%	8.35%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	0.68%	10.19%	2.43%	4.22%
(13) ANNUAL AVE	4.95%	5.82%	5.73%	5.40%	2.59%	5.21%	4.25%	0.73%	5.71%	4.94%	6.96%	5.29%	4.26%	0.76%	6.27%	3.83%	-0.65%	7.88%	2.43%	4.22%

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

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EXHIBIT 10

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

	(1) TOTAL	(2) TOTAL	(3) UNIT COST	(4) TOTAL	(5)	(6)	(7)	(8)	(9)	(10)
	DMD.RELATED	ENG.RELATED	ENG.RELATED	CUST.RELATED	TOTAL OPER.	TOTAL RATE	% REVENUE	VARIANCE from 2026-2027 GRA SR-01 Att 03 PCON EO (Compliance)		
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES	TOTAL OPER.	VARIANCE	% VARIANCE
(1) DOMESTIC	\$511,572	\$456,126	8.82	\$168,460	\$1,136,158	\$1,106,888	97.42	\$1,136,731	(\$573)	-0.1%
(2) SMALL GENERAL	27,357	31,465	8.83	10,517	\$69,338	\$72,140	104.04	\$69,475	(\$137)	-0.2%
(3) GENERAL	140,692	190,819	8.81	7,787	\$339,298	\$356,263	105.00	\$340,440	(\$1,142)	-0.3%
(4) LARGE GENERAL	14,474	30,664	8.59	378	\$45,516	\$47,792	105.00	\$45,772	(\$256)	-0.6%
(5) SMALL INDUSTRIAL	15,046	22,457	8.83	1,406	\$38,909	\$40,855	105.00	\$39,062	(\$153)	-0.4%
(6) MEDIUM INDUSTRIAL	16,799	36,132	8.72	251	\$53,182	\$55,841	105.00	\$53,522	(\$340)	-0.6%
(7) LARGE INDUSTRIAL	28,128	84,132	8.42	709	\$112,969	\$114,609	101.45	\$72,591	\$40,379	55.6%
(8) ELI 2P-RTP	0	0	NA	0	\$0	\$0	100.00	\$37,780	(\$37,779)	-100.0%
(9) MUNICIPAL	8,949	10,516	8.38	188	\$19,653	\$20,635	105.00	\$19,652	\$1	0.0%
(10) UNMETERED	12,649	6,789	8.82	3,234	\$22,672	\$22,672	100.00	\$22,771	(\$99)	-0.4%
(11) SUB-TOTAL	\$775,667	\$869,100	8.76	\$192,930	\$1,837,697	\$1,837,697	100.00	\$1,837,796	(\$100)	0.0%
(12) DIRECT EXP./ REV					\$86,735	\$94,513		\$86,660	\$75	0.1%
(13) RETURN ON DIRECT EXP.					\$7,777	\$0		\$7,752	\$25	0.3%
(14) TOTAL					\$1,932,209	\$1,932,209	0.001	\$1,932,209	\$0.2	0.0%

EXHIBIT 11

NOVA SCOTIA POWER INC.
NSEB DECISION (M12451) : COST AND RATE BASE ADJUSTMENTS
 FOR THE YEAR ENDING DECEMBER 31, 2027
 (IN DOLLARS)

				"Input Data" tab Adjustments						
				Category Label	Share	Cell Location	Category Label	Share	Cell Location	
(1)	Operating Expenses	2025	2026	2027						
(2)	O&M Expenses									
(3)	Reliability Implementation (Energy Delivery) - \$2,000,000;		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	25.0%	E170	OVERHEAD LINE:	75.0%	E175
(4)	Communications and Public Affairs (Corporate Groups) - \$2,000,000;		(2,000,000)	(2,000,000)	COMM. & PUBLIC AFFAIRS	100.0%	E136			
(5)	Grid Modernization and Customer Integration (Customer Experience and Innovation)		(2,000,000)	(2,000,000)	TRANSMISSION TOTAL	10.0%	E170	OVERHEAD LINE:	90.0%	E175
(6)	Corporate Human Resources (Corporate Groups) - \$2,000,000.		(2,000,000)	(2,000,000)	-- HUMAN RESOURCES	100.0%	E235			
(7)	Executive Compensation		(144,859)	(149,204)	EXECUTIVE MANAGEMENT	100.0%	E127			
(8)	Total O&M		(8,144,859)	(8,149,204)						
(9)	Other									
(10)	Regulatory Amortization		(677,610)	(677,610)	Regulatory Amort.	100.0%	K322			
(11)	Fuel Expense		(1,808,772)	(1,729,291)	ML - NS Block (BCF COSS)	100.0%	B8..M8 and B35..M37			
(12)	FAM Deferral Interest		328,135	343,365	Interest & Other Exp	100.0%	H321			
(13)	AMI opt Out		830,884	765,417	AMI OPT OUT CHARGE	100.0%	E510			
(14)	Short Term Interest		(88,881)	(191,669)	Interest & Other Exp	100.0%	H321			
(15)	Non-Reg Interest (Maritime Link)		(269,835)	-	Interest & Other Exp	100.0%	H321			
(16)	Non-Reg Depreciation (Maritime Link)		(333,949)	-	Transmission - EHV	100.0%	E291			
(17)	Income Tax		(95,151)	(216,576)	Corporate Income Tax	100.0%	K321			
(18)	Net Earnings		(583,862)	(8,277)	RETAINED EARNINGS	100.0%	E324			
(19)	Total Other		(2,699,042)	(1,714,642)						
(20)										
(21)	Total Operating Expenses		(10,843,900)	(9,863,846)						
(22)										
(23)	Rate Base									
(24)	Ending PP&E (Transmission)	(34,742,827)	-	-	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	100.0%	H49			

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[illegible]

NOVA SCOTIA POWER INC.			
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION			
FOR THE YEAR ENDING DECEMBER 31, 2027			
(IN THOUSANDS OF DOLLARS)			
(101) OFFICE OF THE PRESIDENT			
(102) EXECUTIVE MANAGEMENT	1,727.8	-149	
(103)			
(104) CORPORATE INSURANCE	10,029.1		
(105) CORPORATE SECRETARY	1,795.5		
(106) CORPORATE SECRETARY & INSURANCE	11,821.6		
(107)			
(108) LEGAL SERVICES	5,177		
(109)			
(110) VP EXTERNAL RELATIONS			
(111) COMM. & PUBLIC AFFAIRS	1,549.7	-2,000	
(112)			
(113)			
(114) ENVIRONMENTAL POLICIES & PROGRAMS	322		
(115)			
(116)			
(117) CUSTOMER OPERATIONS:			
(118)			
(119) Labour-related O&M			
(120) GENERATION	69,559.7	69,559.7	
(121) TRANSMISSION	19,614.1		
(122) DISTRIBUTION	33,385.6	72,997.8	0.0
(123) RETAIL	32,963.9		
(124) TOTAL FUNCTIONAL AREAS	174,571.36	105,061.7	105,061.70
(125)			0.0
(126) Corporate Groups			
(127) (15) EXECUTIVE MANAGEMENT	1,208.4	-104	0.699
(128) (16) LEGAL SERVICES	1,939.0		
(129) (16) CORP. SECRETARY			
(130) (17) EXTERNAL RELATIONS & ENVIRONMENT	869.4	-929	0.464
(131) (18) REGULATORY AFFAIRS	2,357.4		
(132) (19) FINANCE GROUP	4,947.7		
(133) (20) PROCUREMENT	7,620.6		
(134) (20) IT	20,139.1		
(135) (21) HUMAN RESOURCES	5,310.0	-1,149	0.574
(136) GENERATION SERVICES	9,518.3		
(137) (23) OTHER EXPENSES	15,013.7		
(138) TOTAL CORPORATE GROUPS	66,663.14		
(139)			
(140) TOTAL LABOUR RELATED	242,697.10	244,779.2	-2,182.1
(141) TRANSMISSION CONTROL CENTER	3,619.3		
(142) GENERATION, TRANSMISSION AND DISTRIBUTION			
(143) TRANSMISSION BEFORE STORM EXPENSES	21,195.2		99%
(144) TRANSMISSION STORM EXPENSES	247.2		1%
(145) TRANSMISSION TOTAL	21,432	-700	
(146) DISTRIBUTION TOTAL:			
(147) SUBSTATIONS	1,541.4		
OVERHEAD LINES BEFORE STORM EXPENSES	33,367.7		60%
OVERHEAD LINES STORM EXPENSES	22,245.1		40%
(148) OVERHEAD LINES	55,612.8	-3,300	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	58,332.2		
(155)			
(156) TOTAL G & T & D	78,784.5		
(157)	Amount	85,219.5	Weights
(158) CUSTOMER SERVICE			
(159) CUSTOMER SERVICE EXPERIENCE	1,538.2	5.4%	2,302,586
(160) CUSTOMER SOLUTIONS	3,844.5	13.4%	5,795,023
(161) Total	5,382.7	18.8%	8,097,609
(162)			
(163) CALL CENTRE			
(164) CUSTOMER CARE ADMIN	1,235.0	4.3%	1,846,731
(165) CUSTOMER CARE	6,939.6	24.3%	10,388,221
(166) Total	8,174.6	28.6%	12,235,952
(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%	669,475
(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		0.0%	
(176) BAD DEBT EXPENSE	5,012.9	7.73%	7,603,950
(177) Total	18,047.3	52.6%	22,624,863
Customer Service Total	28,604.7	28,604.7	100.0%
(178)			42,819,624
(179)			0
(180) REGULATORY AFFAIRS			
(181) Advocacy Expense	1,931.0		
(182) Other Expenses	7,581.9		
(183) Subtotal	9,512.9		
(184)			
(185) Generation Services			
(186) Environmental Services	2,023.4		
(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	5.0		
(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	9,248.4	-2,000	

Continuities - 2021-2024 9.23.xlsx
2022-2024 Transmission Rate Base Adjustment .xlsx
OM&G Master Summary (O&G).xlsx
2022-2024 Subfunctionalization of Customer Service Costs.xlsx
2016-2020 Regulatory Affairs Advocacy Costs.xlsx
FOR-1-B RB-2-16.xlsx
FOR-1-B RB-2-16.xlsx

Meter Data Services Cost Allocators.xlsx
2024-2027 Meter Costs.xlsx
RC Ratios.xlsx
Miso Rev Credits.xlsx
2023-2024 BTL Revenue.xlsx
2022-2024 Proof of Revenue RD1.xlsx
2019 Non-coincident peaks by Voltage category.xlsx

20210924_2022 Revenue model TVP.xlsx
20210924_2022 Revenue model TVP.xlsx
2019 Non-coincident peaks by Voltage category.xlsx

Year	CA	Regulatory Affairs Annual Costs		Total	
		SA	Other		
2018		\$327,285	\$344,541	\$3,357,528	\$4,029,354
2019		\$378,974	\$313,567	\$2,330,362	\$3,210,802
2020		\$469,469	\$476,164	\$4,443,777	\$5,388,410
2021		\$512,276	\$480,573	\$1,222,361	\$2,185,211
2022		\$430,329	\$693,297	\$6,478,847	\$7,602,471
2023		\$418,234	\$348,956	\$2,871,700	\$3,638,890
2024		\$1,360,838	\$1,462,826	\$10,372,309	\$13,426,074
Total		\$3,894,405	\$4,119,914	\$31,467,425	\$39,481,744
Spk%		9.9%	10.4%	79.7%	100.0%
2025 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 P.L.T.S.	2,384.5							
(212)	POWER PRODUCTION - WIND	8,527.7							Factor
(213)	POWER PRODUCTION - SOLAR	138.2							
(213)	POWER PRODUCTION - LMB000	656.5							
(214)	POWER PRODUCTION - BIOMASS	6,630.9							
(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 - ECI/ BATTERIES	0.0							
(220)	POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,450.0							
(221)	POWER PRODUCTION - HRV								
(222)	POWER PRODUCTION - ENVIR. POLICY								
(223)	POWER PRODUCTION - EXECUTIVE								
(224)	POWER PRODUCTION - FUEL PROCUREMENT								
(225)	OTHER THAN BIOMASS AND WIND	27,737.2							
(226)	PURCHASED POWER - BIOMASS (Energy)	10,040.1							
(227)	PURCHASED POWER - BIOMASS (Demand)	5,995.8							
(228)	PURCHASED POWER - MARTIME LINK	202,151	89,453.5		87,999.5				
(229)	PURCHASED POWER - WIND (ERS)	33,418.0							
(230)	PURCHASED POWER - WIND (NHS)	32,851.2							
(231)	PURCHASED POWER - Imports	89,972.5							
(232)	BUTU/CAPACITY CREDIT	393.1							
(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	0	923,250.7		923,250.7	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)	DEPRECIATION AND ACCRETION :								
(242)	GENERATION					ADJUSTMENT	TOTAL	DEPRECIATION	ACCRETION
(243)	STEAM	49,858.8	0.000	0.0	49,859	49,859	47,135		2,724
(244)	HYDRO	17,268.3		0.0	17,268	17,268	16,586		680
(245)	WIND	13,334.4		0.0	13,334	13,334	13,078		257
(246)	SOLAR	61.5		0.0	61	61	61		0
(247)	LMB000	7,371.9		0.0	7,372	7,372	7,394		--
(248)	GAS TURBINE - OTHER	2,226.8		0.0	2,226	2,226	2,082		145
(249)	TOTAL GENERATION	91,131.6		0.0	91,131.6	0.0	91,131.6	87,310.2	3,821.4
(250)	ECI/ BATTERIES	8,877.2					8,877		
(251)	GEN-RELATED TRANS ASSETS	3,081.0					3,081		
(252)	TOTAL GENERATION	103,089.9							
(253)	TRANSMISSION								
(254)	Transmission - HV	30,089.4	0.000	0.0	30,089.4	-10,096	40,185	0	0
(255)	Transmission - EHV	30,089.4	0.000	0.0	30,089.4	-10,096	40,185	0	0
(256)	TOTAL TRANSMISSION	30,089.4		0	30,089	-10,096	40,185	0	0
(257)	DISTRIBUTION								
(258)	DISTRIBUTION - Load	0.0	0	0.0	0		0	0	0
(259)	DISTRIBUTION - Easements	3,571.7	0	0.0	3,574	2.5	3,571	3,571	0
(260)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9	431	431	0
(261)	DISTRIBUTION - Substations	8,832.0	0	0.0	8,832	9,114.9	917	917	0
(262)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5	21,893	21,893	0
(263)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)	13,179	13,179	0
(264)	DISTRIBUTION - LH Lines	2,968.8	0	0.0	2,967	67.9	2,929	2,929	0
(265)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216		30,216	30,216	0
(266)	DISTRIBUTION - Services	3,515.5	0	0.0	3,514		3,514	3,514	0
(267)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399		8,399	8,399	0
(268)	DISTRIBUTION - Strengthening	4,917.7	0	0.0	4,918		4,918	4,918	0
(269)	DISTRIBUTION TOTAL	99,661.9	0.000	0.0	99,662	10,095.7	89,566	89,566	0
(270)	GENERAL PROPERTY			Adj					
(271)	GENERATION	0.0					0	0	0
(272)	DISTRIBUTION	6,892.9		0.0	6,893		6,893	6,893	0
(273)	TRANSMISSION	397.0		0.0	397		397	397	0
(274)	DISTRIBUTION/TRANSMISSION COMMUNICATION	2,990.7		0.0	2,990		2,990	2,990	0
(275)	DISTRIBUTION/TRANSMISSION NON-COMMUNICATION	8,075.3		0.0	8,075		8,075	8,075	0
(276)	RETAIL	6,242.3		0.0	6,242		6,242	6,242	0
(277)	NON-FUNCTIONALIZED	62,944.9		0.0	62,947		62,947	62,947	0
(278)	GENERAL PROPERTY	67,943.734	0.000	0.0	67,944		67,944	67,944	0
(279)	TOTAL DEPRECIATION AND ACCRETION	288,826.7		0.0	199,324	20,191.3	179,133	179,133	0
(280)	GLACE BAY RETIREMENT	0				0.0	288,826.7	288,899.3	3,821.4
(281)	INTEREST CHARGES			Interest Charges					
(282)	PREFERRED DIVIDENDS	0		Interest & Other Exp	151,696	Corporate Income Tax	2,513		-216,576
(283)	CORPORATE TAXES	154,226		Corporate Adjustment	24,500.0	Regulatory Amort.	7,601		-677,610
(284)	RETAINED EARNINGS	10,114		Allowance for Funds		Costs of Goods Sold	0		
(285)	Normal Interruption Cost	212,388	(8,277)	Net	154,226	Settlement Adj.	2		
(286)	PMP Interruptible Credit Data inputs	160.44					10,114		
(287)	Power Factor Adjustment	1.06							
(288)	LIR Credit (RAVA)	-10,777							
(289)	% Premium for Priority Interruptions	10.0%							
(290)	OPERATING ALLOCATIONS								
(302)	FCR Deferral - Generation	67.17%							
(303)	FCR Deferral - Transmission	32.83%							
(304)		100.00%							
(305)	CUSTOMER SOLUTIONS ALLOCATORS		2023						
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.1%	58.00%						
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.4%	10.4%						
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.9%	12.00%						
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.2%	2.00%						
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.8%	8.00%						
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.9%	3.00%						
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.6%	0.0%						
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.0%	0.00%						
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.3%	0.0%						
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.1%	0.00%						
(316)	Total	100.00%							
(317)	METER DATA SERVICES ALLOCATORS								
(318)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%						
(319)	METER DATA SERVICES ALLOCATOR - GENERAL	9.10%	9.10%						
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%						
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.60%	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 - ELI 2P-RTP	15.90%	15.93%						
(326)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.43%						
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.80%						
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	100.43%						
(329)	Total	100.00%							
(330)	UNIT METER COSTS		2023 COSTS						
(332)	Residential	129.17	113.00						
(333)	Small General	146.15	111.72						
(334)	General	555.62	392.00						

Continuities - 2021-2024 9.23.xlsx
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NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2027 (IN THOUSANDS OF DOLLARS)			Continuities - 2021-2024 9.23.xlsx 2022-2024 Transmission Rate Base Adjustment .xlsx OM&G Master Summary (ORA).xlsx 2022-2024 Subfunctionalization of Customer Service Costs.xlsx 2018-2020 Regulatory Affairs Advocate Costs.xlsx FOR-1-B RB-2-16.xlsx FOR-1-B RB-2-16.xlsx	Meter Data Services Cost Allocators.xlsx 2024-2027 Meter Costs.xlsx RC Ratios.xlsx Misc Rev Credits.xlsx 2022-2024 BTL Revenue.xlsx 2022-2024 Proof of Revenue RD1.xlsx 2019 Non-coincident peaks by Voltage category.xlsx	20210924 2022 Revenue model TVP.xlsx 20210924_2022 Revenue model TVP.xlsx 2019 Non-coincident peaks by Voltage category.xlsx
(335) Large General	1,811.88	692.00			
(336) Small Industrial	599.45	196.84			
(337) Medium Industrial	1,611.77	692.00			
(338) Large Industrial	1,891.93	1,106.00			
(339) EL JP-ETTP	1,624.89	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	80.364				
(346) PURCHASES - BIOMASS	68.844				
(347) MARITIME LINK	653.629				
(348) PURCHASES - WIND ERIS	105.501				
(349) PURCHASES - WIND NRIS	576.244				
(350) IMPORTS	296.503				
(351) BUTU CAPACITY CREDIT	(393.082)				
(352) EXPORT SALES					
(353) Total	66,621.122				
(354)					

NOVA SCOTIA POWER INC.									
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION									
FOR THE YEAR ENDING DECEMBER 31, 2027									
(IN THOUSANDS OF DOLLARS)									
(355) TOTAL REVENUE OF ATL RATE CLASSES									
(356) Switch from Prebids to Actual		56,621.122	1.00		1				
(357) ELECTRIC REVENUE - DOMESTIC - REG		1,106,888	1,106,888	1,106,888					
(358) ELECTRIC REVENUE - SMALL GENERAL		72,140	72,140	72,140					
(359) ELECTRIC REVENUE - GENERAL		356,263	356,263	356,263					
(360) ELECTRIC REVENUE - GENERAL LARGE		47,792	47,792	47,792					
(361) ELECTRIC REVENUE - SMALL INDUST.		40,866	40,866	40,866					
(362) ELECTRIC REVENUE - MEDIUM INDUST.		55,841	55,841	55,841					
(363) ELECTRIC REVENUE - LARGE INDUSTRIAL		114,609	114,609	114,609					
(364) ELECTRIC REVENUE - ELI 2P-RTP		0	0	0	26937				
(365) ELECTRIC REVENUE - MUNICIPAL		20,636	20,636	20,636					
(366) ELECTRIC REVENUE - UNMETERED		22,672	22,672	22,672					
(367) Total		1,837,696.623	1,837,696.622	1,837,696.62	#REF!		\$54,513	BTL	0
(368)			0.000		#REF!				
(369) EXPORT SALES		-							
(370) FX Income		-							
(371)									
(372) FX COST REVENUE OF RTI RATE CLASSES							Var		
(373) SHORE POWER	PROD	10.8		10.8				0.000	
(374) SHORE POWER	TRANS	0.0		0.0				0.000	
(375) SHORE POWER	DIST	21.2		21.2				0.000	
(376) SHORE POWER	RETAIL	5.0	37.00	5.0	37.0			0.000	0.0
(377) GEN REPL LOAD FOLL	PROD	(112.3)		(112.3)				0.000	
(378) GEN REPL LOAD FOLL	TRANS	-		-				0.000	
(379) GEN REPL LOAD FOLL	DIST	-		-				0.000	
(380) GEN REPL LOAD FOLL	RETAIL	75.2	-37.1	75.2	-37.1			0.000	0.0
(381) ELIADC	PROD	1,012.5		1,012.5				0.000	
(382) ELIADC	TRANS	-		-				0.000	
(383) ELIADC	DIST	-		-				0.000	
(384) ELIADC	RETAIL	-	1,012.53	-	1,012.5			0.000	0.0
(385) BUTU	PROD	953.7		953.7				0.000	
(386) BUTU	TRANS	-		-				0.000	
(387) BUTU	DIST	-		-				0.000	
(388) BUTU	RETAIL	30.8	984.5	30.8	984.5			0.000	0.0
(389) SPILL	PROD	-		-				0.000	
(390) SPILL	TRANS	-		-				0.000	
(391) SPILL	DIST	-		-				0.000	
(392) SPILL	RETAIL	30.8	30.8	30.8	30.8			0.000	0.0
(393) REAL TIME PRICING	PROD	162.0		162.0				0.000	
(394) REAL TIME PRICING	TRANS	106.8		106.8				0.000	
(395) REAL TIME PRICING	DIST	-		-				0.000	
(396) REAL TIME PRICING	RETAIL	1.2	270.1	1.2	270.1			0.000	0.0
(397) OATT	PROD	216.5		216.5				0.000	
(398) OATT	TRANS	526.5		526.5				0.000	
(399) OATT	DIST	-		-				0.000	
(400) OATT	RETAIL	-20.3	762.3	-20.3	762.3			0.000	0.0
(401) EBS	PROD	1,914.6		1,914.6				0.000	
(402) EBS	TRANS	873.8		873.8				0.000	
(403) EBS	DIST	1,526.1		1,526.1				0.000	
(404) EBS	RETAIL	123.5		123.5			4,438.0	0.000	
(405) RTR	PROD	13,029.5		13,029.5				0.000	
(406) RTR	TRANS	5,944.8		5,944.8				0.000	
(407) RTR	DIST	10,362.1		10,362.1				0.000	
(408) ~~ELI~~	~~RETAIL~~	~~860.3~~		~~860.3~~	30,192.7			0.000	
(409) Total		37,699.961	0.000	37,699.961	37,699.9		6.6		0.0
(410)									
(411) TOTAL REVENUE OF BTL RATE CLASSES									
(412) SHORE POWER		151.6		151.6				0.000	
(413) GEN REPL LOAD FOLL	DIST	1,136.6		1,136.6				0.000	
(414) ELIADC		41,626.9		41,626.9				0.000	26,897.3
(415) BUTU		3,238.0		3,238.0				0.000	
(416) SPILL		30.8		30.8				0.000	68,796.7
(417) REAL TIME PRICING		1,294.3		1,294.3				0.000	
(418) OATT		762.3	48,438.569	762.3				0.000	41,859.5
(419) EBS		15,690.7		15,690.7				0.000	
(420) RTR		30,192.7	94,311.983	30,192.7				0.000	
(421) SOLAR GARDEN RIDER (SGR)		202.2	-	94,311.983				0.000	
(422) TOTAL		94,512.690	-	94,311.983				0.000	0
(423) LATE PAYMENT CHARGES		0							
(424) LATE PAYMENT CHARGE - DOMESTIC		4,926.3							
(425) LATE PAYMENT CHARGE - SMALL GENERAL		286.5							
(426) LATE PAYMENT CHARGE - GENERAL		647.5							
(427) LATE PAYMENT CHARGE - GENERAL LARGE		2.8							
(428) LATE PAYMENT CHARGE - SMALL INDUST.		72.4							
(429) LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3							
(430) LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3							
(431) LATE PAYMENT CHARGE - ELI 2P-RTP		-							
(432) LATE PAYMENT CHARGE - MUNICIPAL		-							
(433) LATE PAYMENT CHARGE - UNMETERED		-6.6							
(434) TOTAL		6,632.1	100.0%						
(435)									
(436)									

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Historic Class
Weighted Ave
2027 Budg. = 6.032.1

NOVA SCOTIA POWER INC. DETAILED LISTING OF C.O.S.S. INPUT INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2027 (IN THOUSANDS OF DOLLARS)				
	Historic Class		Correction Charges	Removal of Meters
	Weighted Ave			
(437) Connection Charges & Removal of Meters				
(438) MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681.1	1,789.6
(439) MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	68.9	73.3
(440) MISCELLANEOUS REVENUE - GENERAL	47.0	1.3%	22.7	24.2
(441) MISCELLANEOUS REVENUE - GENERAL LARGE	4.7	0.1%	2.3	2.4
(442) MISCELLANEOUS REVENUE - SMALL INDUST	4.8	0.1%	2.3	2.5
(443) MISCELLANEOUS REVENUE - MEDIUM INDUST	0.5	0.0%	0.2	0.3
(444) MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	0.0	0.0
(445) MISCELLANEOUS REVENUE - EU 2P-RTP	-	0.0%	-	-
(446) MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-
(447) MISCELLANEOUS REVENUE - UNMETERED	9.0	0.1%	2.4	2.6
(448) TOTAL	3,675.8	100.0%	1,786.1	1,894.9
(449)				
	Historic Class		Test Y Rev	160.2
	Weighted Ave			
(451) NSF - DOMESTIC	155.2	96.9%		
(452) NSF - SMALL GENERAL	5.0	1.9%		
(453) NSF - GENERAL	1.8	1.1%		
(454) NSF - GENERAL LARGE	0.1	0.0%		
(455) NSF - SMALL INDUST	0.1	0.1%		
(456) NSF - MEDIUM INDUST	0.0	0.0%		
(457) NSF - LARGE INDUSTRIAL	0.0	0.0%		
(458) NSF - EU 2P-RTP	0.0	0.0%		
(459) NSF - MUNICIPAL	0.0	0.0%		
(460) NSF - UNMETERED	0.1	0.0%		
(461) TOTAL	166.2	100.0%		
(462)				
	Historic Class		Test Y Rev	1,708.4
	Weighted Ave			
(464) RETAIL SALES - DOMESTIC	54.3	3.2%		
(465) RETAIL SALES - SMALL GENERAL	0.0	0.0%		
(466) RETAIL SALES - GENERAL	885.7	51.5%		
(467) RETAIL SALES - GENERAL LARGE	120.3	7.0%		
(468) RETAIL SALES - SMALL INDUST	64.0	3.7%		
(469) RETAIL SALES - MEDIUM INDUST	366.9	20.9%		
(470) RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%		
(471) RETAIL SALES - EU 2P-RTP	0.0	0.0%		
(472) RETAIL SALES - MUNICIPAL	29.9	1.7%		
(473) RETAIL SALES - UNMETERED	0	0.0%		
(474) TOTAL	1,789.4	100.0%		
(475)				
(476) ELECTRIC WIRING INSPECTION	7,552			
(477) POLE SERVICES	16,656			
(478) STEAM AND ASH SALES	5,038			
(479) AMI OPT OUT CHARGE	0	-765.417		
(480) OTHER REVENUE	4,487			
(481) COST OF GOODS SOLD (Total)	0			
(482)				
(483) CASH WORKING CAPITAL				
(484) CWC % DISTRIBUTION - DOMESTIC	73.8%			
(485) CWC % DISTRIBUTION - SMALL GENERAL	5.2%			
(486) CWC % DISTRIBUTION - GENERAL	12.1%			
(487) CWC % DISTRIBUTION - GENERAL LARGE	1.4%			
(488) CWC % DISTRIBUTION - SMALL INDUST	1.9%			
(489) CWC % DISTRIBUTION - MEDIUM INDUST	2.9%			
(490) CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.9%			
(491) CWC % DISTRIBUTION - EU 2P-RTP	0.0%			
(492) CWC % DISTRIBUTION - MUNICIPAL	0.9%			
(493) CWC % DISTRIBUTION - UNMETERED	0.0%			
(494)	100.0%			
	Allocation Factor Information		Year-end 2026	Year-end 2027
(496) AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	11,980		24,144	23,774
(497) AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	486,363		484,738	487,388
(498) AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,460	27,646
(499) AVERAGE CUSTOMERS - GENERAL	11,199		11,199	11,199
(500) AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20
(501) AVERAGE CUSTOMERS - SMALL INDUST	2,127		2,127	2,127
(502) AVERAGE CUSTOMERS - MEDIUM INDUST	175		175	175
(503) AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36
(504) AVERAGE CUSTOMERS - EU 2P-RTP	1		1	1
(505) AVERAGE CUSTOMERS - MUNICIPAL	5		5	5
(506) AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882
(507)	537,397		538,777	540,556
(508)				
(509) AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		8	8
(510)				
(511) VOLTAGE LEVEL DMD REDUCTION SEC - GENERAL	95.0%	2026 Test	2014 Test COSS	
(512) VOLTAGE LEVEL DMD REDUCTION SEC - SM. INDUST	96.7%		93.14%	
(513) VOLTAGE LEVEL DMD REDUCTION PRC - MED. INDUST	70.9%		96.06%	
(514) LOSS FACTOR PERCENTAGE - SECONDARY	6.000%		53.39%	
(515) LOSS FACTOR PERCENTAGE - before bulk power	3.600%			
(516) LOSS FACTOR PERCENTAGE - bulk power	1.750%			
(517) LOSS FACTOR PERCENTAGE - TRANSMISSION	3.700%			
(518)				
(519) CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT				
(520) DOMESTIC	1.00			
(521) SMALL GENERAL	1.00			
(522) GENERAL	6.00			
(523) LARGE GENERAL	100.00			
(524) SMALL INDUSTRIAL	5.00			
(525) MEDIUM INDUSTRIAL	25.00			
(526) LARGE INDUSTRIAL	100.00			
(527) EU 2P-RTP	100.00			
(528) MUNICIPAL	100.00			
(529) UNMETERED	0.62			
(530)				

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NOVA SCOTIA POWER INC.			
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION			
FOR THE YEAR ENDING DECEMBER 31, 2027			
(IN THOUSANDS OF DOLLARS)			
(031) REVENUE TO COGS RATIO (2026 COGS)			
(032) DOMESTIC	96,854		
(033) SMALL GENERAL	102,599		
(034) GENERAL	105,000		
(035) LARGE GENERAL	105,000		
(036) SMALL INDUSTRIAL	105,000		
(037) MEDIUM INDUSTRIAL	105,000		
(038) LARGE INDUSTRIAL	105,000		
(039) EL JP-ETP	105,000		
(040) MUNICIPAL	105,000		
(041) UNMETERED	100,000		
(042)			
(043) 2024 No. of Bills			
(044) Residential	2,974,413		
(045) Small General	190,098		
(046) General	130,997		
(047) Large General	243		
(048) Small Industrial	20,815		
(049) Medium Industrial	2,222		
(050) Large Industrial	426		
PhP	-		
(051) Municipal	12		
(052) Unmetered	118,279		
(053) TOTAL	3,446,595		
(054)			
(055) 2027 Revenue			
(056) Residential	1,106,888	60.2%	56.3%
(057) Small General	72,140	3.9%	4.0%
(058) General	365,263	19.4%	22.0%
(059) Large General	47,792	2.6%	3.1%
(060) Small Industrial	40,865	2.2%	2.4%
(061) Medium Industrial	58,841	3.0%	4.2%
(062) Large Industrial	114,659	6.2%	4.3%
PhP	0	0.0%	0.0%
(063) Municipal	20,625	1.1%	0.3%
(064) Unmetered	22,672	1.2%	3.1%
(065) TOTAL	1,837,697	100.0%	100.0%
(066)			
(067) No. of Bills Factor	89%		
(068) Billing Revenue Factor	10%		
(069)			
(070) Wiring Inspection Sytels			
(071) Residential	71.41%		
(072) Non-residential	28.59%		
(073)			
(074) NRIS - Demand	0.4949		
(075) NRIS - Energy	0.5051		
(076) ERIS - Demand	0.4949		
(077) ERIS - Energy	0.5051		
(078) BIOMASS - DEMAND	0.4949		
(080) BIOMASS - ENERGY	0.5051		
(081)			
(082) Bad Debt Direct Cost Allocator (Domestic)	0.84		
(083)			

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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) 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	26,818	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	23,854	254,467.7
(6) MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,297	33,886	33,346	33,709	36,329	34,154	414,533.7
(7) MWH SALES - INDUSTRIAL LARGE	62,163	52,199	77,206	77,818	87,869	87,444	103,870	105,294	98,794	100,233	85,584	59,392	998,864.7
(8) MWH SALES - PHP	0	0	0	0	0	0	0	0	0	0	0	0	0
(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	6,508	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,789	6,955	6,087	77,000.0
(11) MWH SALES - SHORE POWER													
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL./LOAD FOLL.													
(14) MWH SALES - PHP	49,268	47,174	49,718	48,267	41,598	35,659	31,141	29,721	36,011	42,405	48,041	49,268	508,261.4
(15) MWH SALES - BUTU	0	0	0	0	0	0	0	0	0	0	0	0	0
(16) MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
(17) MWH SALES - Real Time Pricing													
(18) MWH SALES - EBS/RTTR	0	0	0	0	0	0	0	0	0	0	0	0	0
(19) LINE LOSSES - EXPORT SALES													
(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	12,534	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22) LINE LOSSES - GENERAL LARGE	1,588	1,508	1,573	1,304	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	2,282	1,951	2,632	2,484	2,714	2,680	2,978	2,911	2,943	3,026	2,863	2,044	31,527.9
(26) LINE LOSSES - PHP	0	0	0	0	0	0	0	0	0	0	0	0	0
(27) LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28) LINE LOSSES - UNMETERED													
(29) LINE LOSSES - SHORE POWER													
(30) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31) LINE LOSSES - GEN. REPL./LOAD FOLL.													
(32) LINE LOSSES - PHP													
(33) LINE LOSSES - BUTU	0	0	0	0	0	0	0	0	0	0	0	0	0
(34) LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
(35) LINE LOSSES - REAL TIME PRICING													
LINE LOSSES - EBS/RTTR	0	0	0	0	0	0	0	0	0	0	0	0	0
(36) LINE LOSSES - EXPORT SALES													
(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	469,609.7
(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	214,727	215,792	210,683	213,288	217,584	222,422	221,967	228,667	227,464	223,537	225,366	215,271	228,666.9
(44) CLASS NON-COINCIDENT DMD - PHP	0	0	0	0	0	0	0	0	0	0	0	0	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	21,582	18,341	19,020	13,878	17,703	12,997	21,982.0
(47) CLASS NON-COINCIDENT DMD - SHORE POWER													
(48) CLASS NON-COINCIDENT DMD - GEN. REPL.													
(49) CLASS NON-COINCIDENT DMD - PHP													
(50) CLASS NON-COINCIDENT DMD - BUTU													
(51) CLASS NON-COINCIDENT DMD - RTP													
CLASS NON-COINCIDENT DMD - EBS/RTTR													
(52) CLASS NON-COINCIDENT DMD - INDUST. EXPAN. INTER	0	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	0
(54) CLASS NON-COINCIDENT DMD - EXPORT SALES	0	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	1,230,496	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	200,097	206,702	197,489	202,618	211,546	211,431	211,859	207,355	222,122	203,329	216,306	194,056	200,096.7
(62) SYSTEM COINCIDENT DMD - ELI2P-RTP			0	0	0	0	0	0	0	0	0	0	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													
(65) SYSTEM COINCIDENT DMD - SHORE POWER													
(66) SYSTEM COINCIDENT DMD - GEN. REPL.													
(67) SYSTEM COINCIDENT DMD - PHP													
(68) SYSTEM COINCIDENT DMD - BUTU													
(69) SYSTEM COINCIDENT DMD - RTP													
SYSTEM COINCIDENT DMD - EBS/RTTR													
(70) SYSTEM COINCIDENT DMD - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	0
(71) SYSTEM COINCIDENT DMD - INTERRUPTIBLE	181,882	187,416	178,990	184,736	195,355	194,701	195,566	190,543	205,135	185,266	200,007	175,121	181,882.4
SYSTEM COINCIDENT DMD - PHP INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
(72) TOTAL COINCIDENT DEMAND AT CUSTOMER METER	2,216,446	2,180,347	1,899,778	1,616,053	1,378,964	1,288,112	1,330,402	1,341,321	1,280,132	1,427,578	1,750,392	2,021,644	2,216,446.1
(1) TOTAL COINCIDENT DEMAND AT GENERATOR	2,484,427	2,425,124	2,073,065	1,745,582	1,476,672	1,362,343	1,418,492	1,433,631	1,364,438	1,532,910	1,930,045	2,270,209	2,484,427.5
(73) INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	189,512	194,952	185,367	190,863	201,606	200,463	201,731	196,577	211,720	191,313	207,524	182,560	189,511.9

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 GENER/													
(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.	9,699	9,430	7,356	6,644	6,376	5,434	6,194	6,179	6,624	6,473	8,821	9,507	88,737.5
(86) DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(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	104	210	166	205	175	180	142	2,087	1,873	7,549.8
(89) DEMAND LINE LOSS ADJUSTMENT - SHORE POWER													
(90) DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(91) DEMAND LINE LOSS ADJUSTMENT - PHP													
(92) DEMAND LINE LOSS ADJUSTMENT - BUTU													
(93) DEMAND LINE LOSS ADJUSTMENT - RTP													
DEMAND LINE LOSS ADJUSTMENT - EBS/RTTR													
DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95) DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE	7,629	7,536	6,377	6,127	6,252	5,762	6,165	6,034	6,585	6,047	7,517	7,438	79,469.2
(96) DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIB	0	0	0	0	0	0	0	0	0	0	0	0	-
TOTAL DEMAND LOSSES	267,981	244,777	173,287	127,529	96,708	74,231	88,090	92,210	84,306	105,331	169,653	248,565	3CP
(97) 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	46,631	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	209,796	216,132	204,845	209,282	217,922	216,865	218,054	213,535	228,746	209,802	225,127	203,564	629,491.8
(105) REQUIREMENTS - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	0
(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	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	-
(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/RTTR	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 GENERATOI	189,512	194,952	185,367	190,863	201,606	200,463	201,731	196,577	211,720	191,313	207,524	182,560	567,023.0
(115) MWh Sales													
(116) EHV - LIR													521,600.3
(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) 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) Class Non-Coincident Dmd (at customer's meter)													
(129) EHV - LIR													157,346.8
(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) System Coincident DMD													
(138) EHV - LIR													146,609.2
(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) 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) System Coincident 3CP DMD													
(145) EHV - LIR													444,966.8
(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	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	

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 ¹	February	March	April	May	June	July	August	September	October	November	December	Total
PHP - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.7%	2.3%	2.6%	2.6%	2.6%	2.8%	3.6%	4.4%	

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-1 Attachment 4 has been filed electronically.

Monthly Fuel Cost Allocation

	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)	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$33,082,221	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$33,082,221	\$13,250,000	\$198,664,442
ML - Supp Block (GWh)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$33,082,221	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$33,082,221	\$13,250,000	\$198,664,442
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	\$111,506,333
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	\$32,922,323	\$33,618,292	\$35,338,682	\$38,980,308	\$59,224,446	\$37,661,631	\$33,253,106	\$31,260,232	\$37,564,692	\$38,167,443	\$59,747,461	\$39,329,909	\$477,068,526
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	\$23,184,621	\$25,673,066	\$33,591,286	\$44,785,354	\$445,457,081
BTL Class Fuel-related costs													
GRLF													
1P - RTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PHP													
Shore Power													
Total	\$666,442	\$572,516	\$334,043	\$672,296	\$765,054	\$981,238	\$1,157,980	\$1,506,607	\$1,175,360	\$872,849	\$741,340	\$827,467	\$10,273,192

	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
ATL-related Fuel costs (net of BTL without BUTU)	\$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
Fuel costs before PP													
Domestic	\$38,228,651	\$31,179,517	\$26,920,887	\$15,230,729	\$10,102,130	\$9,371,790	\$14,259,027	\$14,576,495	\$8,810,958	\$10,712,877	\$16,063,256	\$25,148,979	\$220,605,297
Small General	\$2,328,777	\$1,884,233	\$1,684,765	\$957,025	\$718,176	\$759,918	\$1,179,382	\$1,181,806	\$734,372	\$796,603	\$1,074,465	\$1,446,305	\$14,745,827
General	\$13,213,118	\$10,476,936	\$9,942,469	\$5,814,496	\$4,433,710	\$5,202,359	\$7,949,988	\$8,023,624	\$5,110,445	\$5,595,799	\$7,027,357	\$8,506,432	\$91,296,733
Large General	\$1,696,610	\$1,406,484	\$1,328,990	\$921,409	\$757,067	\$900,952	\$1,495,678	\$1,476,239	\$977,867	\$957,757	\$1,034,918	\$1,148,316	\$14,102,288
Small Industrial	\$1,423,129	\$1,111,387	\$1,030,696	\$669,777	\$567,747	\$718,259	\$995,536	\$910,709	\$586,032	\$595,351	\$776,133	\$992,704	\$10,377,461
Medium Industrial	\$2,187,197	\$1,732,967	\$1,713,093	\$1,158,826	\$1,014,272	\$1,215,616	\$1,690,455	\$1,604,876	\$1,111,130	\$1,151,069	\$1,410,496	\$1,486,492	\$17,476,489
Large Industrial	\$6,232,212	\$4,837,050	\$5,641,163	\$4,051,205	\$3,457,593	\$3,765,636	\$5,755,059	\$5,864,564	\$4,138,970	\$4,450,449	\$4,728,652	\$4,318,337	\$57,240,888
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal													
Unmetered													
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													
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	\$444,033	\$412,756	\$396,724	\$1,578,794	\$1,799,105	\$1,947,128	\$1,368,166	\$1,194,655	\$2,039,794	\$2,304,260	\$866,289	\$280,540	\$14,632,244
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$68,540	\$62,816	\$44,314	\$127,145	\$84,899	\$80,638	\$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	\$90,533	\$67,595	\$89,814	\$2,927	\$118,811	\$120,582	\$163,293	\$168,987	\$148,404	\$4,524	\$115,348	\$83,695	\$1,174,513
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal													
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	\$2,538,527	\$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	\$1,268,295	\$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	\$1,260,454	\$1,122,469	\$895,857	\$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	\$6,766,777	\$5,317,401	\$6,127,701	\$5,632,926	\$5,375,509	\$5,833,346	\$7,286,518	\$7,228,206	\$6,327,168	\$6,759,233	\$5,710,288	\$4,682,572	\$73,047,645
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal													
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	6.06	5.34	5.01	4.70	4.29	4.93	5.59	5.52	4.65	4.73	4.27	4.30	4.84
PHP	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Municipal													
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	\$7,073,419	\$7,073,419	\$7,073,419	\$7,073,419	\$17,660,711	\$7,073,419	\$7,073,419	\$7,073,419	\$7,073,419	\$7,073,419	\$17,660,711	\$7,073,419	\$106,055,616
Energy													
Domestic	\$4,100,416	\$3,867,189	\$3,662,493	\$3,328,714	\$7,388,485	\$2,960,314	\$2,996,378	\$2,831,699	\$3,055,484	\$3,458,823	\$10,103,963	\$3,522,546	\$51,276,503
Small General	\$247,795	\$242,017	\$230,133	\$236,643	\$599,100	\$244,851	\$242,935	\$236,015	\$227,204	\$231,369	\$581,074	\$238,575	\$3,557,703
General	\$1,377,821	\$1,428,237	\$1,398,196	\$1,460,935	\$4,101,410	\$1,650,496	\$1,649,355	\$1,642,414	\$1,596,012	\$1,513,167	\$3,417,581	\$1,493,637	\$22,729,260
Large General	\$184,967	\$190,910	\$221,569	\$249,458	\$710,288	\$303,517	\$303,459	\$314,271	\$273,168	\$222,844	\$461,352	\$235,004	\$3,677,807
Small Industrial	\$146,158	\$148,060	\$161,059	\$187,076	\$566,257	\$206,683	\$187,207	\$188,341	\$169,804	\$167,121	\$398,833	\$171,392	\$2,697,993
Medium Industrial	\$227,902	\$246,086	\$278,660	\$334,209	\$958,361	\$350,955	\$329,902	\$357,099	\$328,303	\$303,715	\$597,220	\$292,006	\$4,604,419
Large Industrial	\$636,120	\$810,354	\$974,182	\$1,139,298	\$2,968,733	\$1,194,807	\$1,205,533	\$1,130,198	\$1,269,339	\$1,018,198	\$1,734,954	\$968,623	\$15,250,339
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$96,809	\$90,516	\$78,454	\$53,763	\$136,668	\$65,143	\$62,669	\$70,397	\$77,487	\$90,125	\$226,584	\$80,220	\$1,128,836
Unmetered	\$42,643	\$42,713	\$51,531	\$60,913	\$161,728	\$59,510	\$57,234	\$68,889	\$56,902	\$55,737	\$102,006	\$51,867	\$811,862
BUTU	\$12,788	\$7,338	\$17,142	\$22,410	\$69,680	\$30,143	\$38,656	\$34,096	\$19,717	\$12,331	\$37,145	\$19,449	\$320,895
Total	\$7,073,419	\$7,073,419	\$7,073,419	\$7,073,419	\$17,660,711	\$7,073,419	\$7,073,419	\$7,073,419	\$7,073,419	\$7,073,419	\$17,660,711	\$7,073,419	\$106,055,616
BIOMASS	\$661,450.36	\$546,034.88	\$601,606.86	\$169,292.58	\$546,058.20	\$550,137.20	\$670,099.17	\$680,272.85	\$556,851.09	\$171,220.29	\$598,188.28	\$598,753.94	\$6,349,966
Energy													
Domestic	\$383,439	\$298,529	\$311,501	\$79,668	\$228,447	\$230,239	\$283,861	\$272,333	\$240,541	\$83,725	\$342,233	\$298,178	\$3,052,695
Small General	\$23,172	\$18,683	\$19,573	\$5,664	\$18,524	\$19,043	\$23,014	\$22,698	\$17,887	\$5,600	\$19,682	\$20,195	\$213,735
General	\$128,843	\$110,253	\$118,919	\$34,965	\$128,813	\$128,368	\$156,251	\$157,958	\$125,645	\$36,628	\$115,757	\$126,434	\$1,366,833
Large General	\$17,297	\$14,737	\$18,845	\$5,970	\$21,962	\$24,151	\$28,748	\$30,224	\$21,505	\$5,394	\$15,627	\$19,893	\$224,352
Small Industrial	\$13,668	\$11,430	\$13,698	\$4,477	\$17,508	\$16,075	\$17,735	\$18,113	\$13,368	\$4,045	\$13,509	\$14,508	\$158,135
Medium Industrial	\$21,312	\$18,997	\$23,701	\$7,999	\$29,632	\$27,296	\$31,253	\$34,343	\$25,846	\$7,352	\$20,229	\$24,718	\$272,675
Large Industrial	\$59,485	\$62,556	\$82,856	\$27,268	\$91,791	\$92,926	\$114,206	\$127,929	\$99,928	\$24,647	\$58,765	\$81,992	\$924,349
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$9,053	\$6,987	\$6,673	\$1,287	\$4,226	\$5,066	\$5,937	\$6,770	\$6,100	\$2,182	\$7,675	\$6,790	\$68,746
Unmetered	\$3,988	\$3,297	\$4,383	\$1,458	\$5,001	\$4,628	\$5,431	\$6,625	\$4,480	\$1,349	\$3,455	\$4,399	\$48,493
BUTU	\$1,196	\$566	\$1,458	\$536	\$2,154	\$2,344	\$3,662	\$3,279	\$1,552	\$298	\$1,258	\$1,646	\$19,952
Total	\$661,450	\$546,035	\$601,607	\$169,293	\$546,058	\$550,137	\$670,099	\$680,273	\$556,851	\$171,220	\$598,188	\$598,754	\$6,349,966
Regular other than biomass and wind	\$583,165.60	\$699,560.84	\$956,182.31	\$948,051.13	\$878,796.95	\$816,309.79	\$669,941.66	\$610,949.03	\$809,376.68	\$764,718.23	\$969,409.22	\$1,157,835.44	\$9,864,297
Energy													
Domestic	\$338,057	\$382,465	\$495,094	\$446,148	\$367,651	\$341,636	\$283,795	\$244,581	\$349,624	\$373,939	\$554,614	\$576,599	\$4,754,203
Small General	\$20,429	\$23,935	\$31,109	\$31,717	\$29,811	\$28,257	\$23,009	\$20,385	\$25,998	\$25,013	\$31,896	\$39,052	\$330,612
General	\$113,594	\$141,253	\$189,008	\$195,809	\$204,086	\$190,476	\$156,215	\$141,859	\$182,624	\$163,591	\$187,593	\$244,491	\$2,110,598
Large General	\$15,250	\$18,881	\$29,952	\$33,435	\$35,344	\$35,835	\$28,741	\$27,144	\$31,257	\$24,092	\$25,324	\$38,467	\$343,723
Small Industrial	\$12,050	\$14,643	\$21,772	\$25,074	\$23,652	\$17,731	\$16,268	\$19,430	\$18,068	\$21,892	\$28,855	\$247,011	\$247,011
Medium Industrial	\$18,789	\$24,338	\$37,669	\$44,794	\$47,688	\$40,502	\$31,246	\$30,844	\$37,566	\$32,835	\$32,782	\$47,798	\$426,851
Large Industrial	\$52,445	\$80,144	\$131,690	\$152,700	\$147,724	\$137,887	\$114,179	\$114,893	\$145,244	\$110,079	\$95,233	\$158,552	\$1,440,769
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$7,981	\$8,952	\$10,605	\$7,206	\$6,801	\$7,518	\$5,936	\$6,080	\$8,866	\$9,744	\$12,437	\$13,131	\$105,257
Unmetered	\$3,516	\$4,224	\$6,966	\$8,164	\$6,848	\$6,868	\$5,429	\$5,950	\$6,511	\$6,026	\$5,599	\$8,506	\$75,807
BUTU	\$1,054	\$726	\$2,317	\$3,004	\$3,467	\$3,479	\$3,661	\$2,945	\$2,256	\$1,333	\$2,039	\$3,184	\$29,465
Total	\$583,166	\$699,561	\$956,182	\$948,051	\$878,797	\$816,310	\$669,942	\$610,949	\$809,377	\$764,718	\$969,409	\$1,157,835	\$9,864,297

	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
Wind NRIS	\$4,806,503.42	\$5,036,939.87	\$6,030,628.31	\$5,141,542.29	\$4,652,522.44	\$3,746,134.00	\$3,328,257.20	\$3,029,179.57	\$4,200,675.01	\$4,345,779.01	\$7,045,368.82	\$8,164,409.70	\$59,527,940
Energy													
Domestic	\$2,786,299	\$2,753,802	\$3,122,554	\$2,419,583	\$1,946,416	\$1,567,804	\$1,409,886	\$1,212,670	\$1,814,553	\$2,125,037	\$4,030,763	\$4,065,857	\$29,255,224
Small General	\$168,381	\$172,339	\$196,206	\$172,012	\$157,827	\$129,675	\$114,308	\$101,073	\$134,929	\$142,143	\$231,807	\$275,373	\$1,996,072
General	\$936,252	\$1,017,039	\$1,192,069	\$1,061,927	\$1,080,472	\$874,114	\$776,071	\$703,361	\$947,820	\$929,662	\$1,363,372	\$1,724,013	\$12,606,172
Large General	\$125,688	\$135,946	\$188,904	\$181,327	\$187,118	\$164,452	\$142,787	\$134,586	\$162,225	\$136,911	\$184,047	\$271,251	\$2,015,241
Small Industrial	\$99,317	\$105,432	\$137,315	\$135,982	\$149,174	\$109,461	\$88,087	\$80,657	\$100,841	\$102,676	\$159,106	\$197,828	\$1,465,877
Medium Industrial	\$154,863	\$175,236	\$237,579	\$242,930	\$252,470	\$185,868	\$155,229	\$152,927	\$194,969	\$186,597	\$238,248	\$337,045	\$2,513,962
Large Industrial	\$432,254	\$577,048	\$830,565	\$828,135	\$782,080	\$632,778	\$567,240	\$569,655	\$753,820	\$625,562	\$692,123	\$1,118,021	\$8,409,281
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$65,783	\$64,456	\$66,888	\$39,079	\$36,004	\$34,500	\$29,488	\$30,148	\$46,017	\$55,371	\$90,391	\$92,593	\$650,718
Unmetered	\$28,977	\$30,416	\$43,934	\$44,277	\$42,605	\$31,517	\$26,973	\$29,502	\$33,792	\$34,243	\$40,693	\$59,982	\$446,911
BUTU	\$8,689	\$5,226	\$14,615	\$16,289	\$18,356	\$15,964	\$18,189	\$14,602	\$11,709	\$7,576	\$14,818	\$22,449	\$168,482
Total	\$4,806,503	\$5,036,940	\$6,030,628	\$5,141,542	\$4,652,522	\$3,746,134	\$3,328,257	\$3,029,180	\$4,200,675	\$4,345,779	\$7,045,369	\$8,164,410	\$59,527,940
Wind ERIS	\$1,393,148.65	\$1,739,505.43	\$1,936,296.50	\$1,346,040.74	\$1,521,714.05	\$1,352,800.80	\$1,170,160.30	\$1,022,894.38	\$1,201,583.37	\$1,151,996.30	\$1,981,580.27	\$2,022,260.17	\$17,839,981
Energy													
Domestic	\$807,599	\$951,025	\$1,002,580	\$633,440	\$636,620	\$566,164	\$495,693	\$409,495	\$519,044	\$563,313	\$1,133,692	\$1,007,081	\$8,725,746
Small General	\$48,805	\$59,517	\$62,997	\$45,032	\$51,621	\$46,828	\$40,189	\$34,130	\$38,596	\$37,680	\$65,198	\$68,208	\$598,801
General	\$271,369	\$351,234	\$382,746	\$278,009	\$353,393	\$315,659	\$272,854	\$237,511	\$271,119	\$246,438	\$383,462	\$427,025	\$3,790,821
Large General	\$36,430	\$46,949	\$60,653	\$47,471	\$61,201	\$59,387	\$50,201	\$45,447	\$46,404	\$36,293	\$51,765	\$67,187	\$609,387
Small Industrial	\$28,787	\$36,411	\$44,089	\$35,600	\$48,791	\$39,528	\$30,970	\$27,236	\$28,845	\$27,218	\$44,750	\$49,000	\$441,225
Medium Industrial	\$44,887	\$60,518	\$76,281	\$63,598	\$82,576	\$67,121	\$54,576	\$51,640	\$55,770	\$49,464	\$67,010	\$83,483	\$756,924
Large Industrial	\$125,287	\$199,283	\$266,675	\$216,803	\$255,797	\$228,508	\$199,432	\$192,361	\$215,627	\$165,826	\$194,667	\$276,925	\$2,537,193
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$19,067	\$22,260	\$21,476	\$10,231	\$11,776	\$12,459	\$10,367	\$10,180	\$13,163	\$14,678	\$25,423	\$22,934	\$194,015
Unmetered	\$8,399	\$10,504	\$14,106	\$11,592	\$13,935	\$11,381	\$9,483	\$9,962	\$9,666	\$9,077	\$11,445	\$14,857	\$134,408
BUTU	\$2,519	\$1,805	\$4,693	\$4,264	\$6,004	\$5,765	\$6,395	\$4,931	\$3,349	\$2,008	\$4,168	\$5,560	\$51,460
Total	\$1,393,149	\$1,739,505	\$1,936,297	\$1,346,041	\$1,521,714	\$1,352,801	\$1,170,160	\$1,022,894	\$1,201,583	\$1,151,996	\$1,981,580	\$2,022,260	\$17,839,981

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[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
Ellershous Imports	23,500	20.5%	7,549	\$6,243			
		0%		\$6,243			
Total							-\$301,350

Biomass Calculations

(\$ in millions)

2026

Capital

Fuel

Operating

Total

54.0 100.0%

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

Annual Peak of ATL 2,417,165
Annual Energy Requirement of ATL 11,303,785,142

System Coincident Load Factor 53.384297%

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	\$ 2,117,884	\$ 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 \$ 4,463,196
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	\$ -	\$ -	\$ (452,191)	\$ 452,191	\$ -	\$ 394,858	\$ 452,191	\$ -
Hydro Plant	\$ 699,665	\$ 699,665	\$ -	\$ -	\$ (373,511)	\$ 373,511	\$ -	\$ 326,154	\$ 373,511	\$ -
Wind Plant	\$ 163,771	\$ 163,771	\$ -	\$ -	\$ (87,428)	\$ 87,428	\$ -	\$ 76,343	\$ 87,428	\$ -
LM6000 Plant	\$ 93,737	\$ 93,737	\$ -	\$ -	\$ (50,041)	\$ 50,041	\$ -	\$ 43,696	\$ 50,041	\$ -
Gas Turbine Plant - Other	\$ 68,141	\$ 68,141	\$ -	\$ -	\$ (36,377)	\$ 36,377	\$ -	\$ 31,764	\$ 36,377	\$ -
Batteries	\$ 160,767	\$ 160,767	\$ -	\$ -	\$ (85,824)	\$ 85,824	\$ -	\$ 74,943	\$ 85,824	\$ -
Radial to Generation Transmission	\$ 58,575	\$ 58,575	\$ -	\$ -	\$ (31,270)	\$ 31,270	\$ -	\$ 27,305	\$ 31,270	\$ -
Total Generation Plant	\$ 2,091,705	\$ 2,091,705	\$ -	\$ -	\$ (1,116,642)	\$ 1,116,642	\$ -	\$ 975,063	\$ 1,116,642	\$ -
General Property Plant -generation-related	\$ 144,056.3	\$ 144,056	\$ -	\$ -	\$ (76,903)	\$ 76,903	\$ -	\$ 67,153	\$ 76,903	\$ -
Total Generation Plant in Service	\$ 2,235,761	\$ 2,235,761	\$ -	\$ -	\$ (1,193,545)	\$ 1,193,545	\$ -	\$ 1,042,216	\$ 1,193,545	\$ -

Rate Base Factors Applicable to Base Cost of Fuel Classification 46.616% 53.384%

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
Plant Fuel Costs	\$67,441,035	\$54,338,722	\$49,574,650	\$30,087,598	\$22,231,785	\$13,382,648	\$16,228,716	\$21,384,621	\$25,679,066	\$31,591,286	\$44,785,354	Annual
Maritime Link												
ML - NS Block	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$168,664,442
ML - State Block												
ML - Sustain	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$168,664,442
Total	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$168,664,442
Non-Wind Purchases												
Purchased Power (excl. Bt Biomass)	\$1,089,522	\$1,308,085	\$1,769,401	\$1,774,269	\$1,644,728	\$1,527,824	\$1,253,560	\$1,142,892	\$1,514,565	\$1,430,960	\$1,813,629	\$2,167,026
Purchased Power - Biomass	\$1,933,751	\$1,501,824	\$1,588,024	\$71,916	\$1,476,419	\$1,480,568	\$1,932,638	\$1,975,140	\$1,582,773	\$85,309	\$1,404,921	\$1,699,971
Non-Wind Purchases	\$5,023,275	\$2,810,809	\$3,357,425	\$1,846,185	\$3,121,347	\$2,968,392	\$1,188,196	\$3,117,832	\$3,077,338	\$1,516,269	\$1,418,530	\$3,886,997
Wind Purchases												
Purchased Power Wind - NRS	\$1,389,237	\$3,589,081	\$4,117,442	\$3,528,178	\$3,229,511	\$2,482,409	\$2,309,965	\$2,149,334	\$3,273,229	\$4,362,000	\$6,574,920	\$8,509,861
Purchased Power Wind - NRS	\$2,609,460	\$3,516,439	\$3,637,090	\$2,923,437	\$2,850,400	\$2,534,080	\$2,109,556	\$1,910,095	\$2,157,933	\$3,713,916	\$3,788,117	\$38,418,031
Purchased Power Wind	\$ 5,998,696.36	\$ 8,846,140.25	\$ 7,754,532.09	\$ 6,049,595.00	\$ 6,080,000.73	\$ 5,016,489.41	\$ 4,501,921.10	\$ 4,061,450.31	\$ 5,524,047.11	\$ 8,074,930.62	\$ 10,286,831.84	\$ 12,297,779.11
COMDT												
Wind Generation (NRS)	\$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	\$3,778,357	\$6,622,336	\$6,783,993
Wind Generation (NRS)												
Wind Generation (NRS)	\$ 275,302.28	\$272,644	\$342,881	\$266,456	\$284,110	\$287,286	\$289,319	\$290,681	\$289,472	\$280,632	\$316,932	\$273,585
Other	\$ 2,869.65	\$5,419	\$7,729	\$1,630	\$1,643	\$1,296	\$1,181	\$1,344	\$1,568	\$2,728	\$1,843	\$20,739
Total Costs	\$ 5,892,125	\$ 6,127,668	\$ 7,531,801	\$ 6,377,096	\$ 5,771,294	\$ 4,865,667	\$ 4,215,100	\$ 3,817,800	\$ 6,042,707	\$ 4,941,746	\$ 7,939,411	\$67,407,895
Imports	\$ 4,757,627.35	\$ 4,589,094.32	\$ 3,462,023.76	\$ 11,463,431.84	\$ 11,163,882.87	\$ 11,583,281.24	\$ 8,099,729.47	\$ 7,009,990.04	\$ 10,846,749.31	\$ 12,840,536.41	\$ 6,018,108.42	\$ 2,855,712.04
Export Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
OM&G (Solid Fuel Handling) recovered in fuel												
ML - NS Block (excl. Fuel-related)	\$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 - NS Block (excl. Fuel-related)	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$13,250,000	\$168,664,442
Adjustment	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101	\$3,456,101
Total Fuel-related costs	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 412,603,922
Total Fuel-related costs	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 33,412,203	\$ 412,603,922
Non-Fuel-related costs	\$ 16,991,617	\$ 12,468,320	\$ 13,004,761	\$ 32,527	\$ 12,236,373	\$ 11,809,360	\$ 16,008,380	\$ 16,447,830	\$ 13,000,632	\$ 18,181	\$ 13,393,631	\$ 14,132,791
Purchased Biomass Generation												
BLT Fuel Costs Bt BtU												
GRF												
LP - RFP												
ELIADC												
Share Power												
ES												
Export												
Total	\$666,442	\$572,518	\$384,041	\$673,286	\$705,014	\$581,238	\$1,157,083	\$1,506,607	\$1,175,100	\$872,849	\$741,140	\$827,467
NRS	\$1,389,237	\$3,589,081	\$4,117,442	\$3,528,178	\$3,229,511	\$2,482,409	\$2,309,965	\$2,149,334	\$3,273,229	\$4,362,000	\$6,574,920	\$8,509,861
ENS	\$2,609,460	\$3,516,439	\$3,637,090	\$2,923,437	\$2,850,400	\$2,534,080	\$2,109,556	\$1,910,095	\$2,208,818	\$2,257,933	\$3,713,916	\$38,418,031
Total	\$5,998,696	\$8,846,140	\$7,754,532	\$6,049,595	\$6,080,001	\$5,016,489	\$4,501,921	\$4,061,450	\$5,524,047	\$8,074,930	\$10,286,831	\$12,297,779
Users Data												
SWH 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	5,644,778,838
Small General	43,975,431	40,044,871	39,161,684	30,230,565	25,059,499	20,480,030	27,980,457	24,833,122	24,298,289	31,350,205	37,555,454	382,310,202
General	364,403,273	322,642,284	313,598,747	183,668,663	171,316,254	173,129,422	189,857,462	172,823,292	170,295,121	209,852,532	239,510,959	2,393,510,959
Large General	31,382,222	29,891,458	30,889,848	29,351,540	30,362,399	36,118,000	34,951,463	31,088,449	31,616,065	30,198,319	29,833,722	376,587,283
Small Industrial	76,313,632	71,619,460	71,699,128	71,156,842	71,154,564	74,205,162	74,205,162	71,708,742	71,650,860	71,650,860	71,650,860	716,650,860
Medium Industrial	40,456,616	36,830,070	38,830,167	36,405,073	39,149,127	40,964,679	40,921,113	37,997,064	37,938,451	37,997,064	41,154,755	38,939,810
Large Industrial - NRS	36,186,586	34,734,648	35,369,746	34,108,188	34,293,389	35,009,631	34,286,178	35,269,623	35,269,623	35,269,623	35,269,623	35,269,623
Large Industrial - NRS	99,871,354	89,085,526	113,919,857	112,805,130	113,154,064	111,807,451	123,488,181	123,508,054	124,738,725	131,618,305	122,862,899	96,818,117
Large Industrial - NRS	135,277,322	102,789,568	135,126,506	127,907,138	133,457,065	126,904,151	136,974,160	139,849,475	139,849,475	146,911,676	137,670,251	112,136,995
Municipal	17,393,883	15,664,746	14,666,812	16,305,750	8,297,897	5,842,136	7,977,138	7,237,295	7,406,376	8,866,253	10,232,391	14,662,847
Unlimited	7,138,277	6,491,341	6,351,547	6,781,126	7,139,422	6,351,103	6,921,957	6,400,437	7,349,751	6,495,723	7,052,541	6,591,865
BLT												
BtU												
GRF												
LP - RFP												
Share Power												
ES												
Export												
Total	\$1,324,955,326	\$1,100,008,709	\$1,048,612,081	\$877,180,833	\$694,242,464	\$567,476,879	\$677,000,197	\$631,406,468	\$559,132,833	\$695,121,301	\$867,093,718	\$1,155,105,458
SWH Sales												
ATL Classes												
Domestic Total	650,516,346	609,861,973	575,443,919	444,491,089	361,330,872	292,676,815	319,746,011	321,629,885	276,087,911	327,400,310	431,585,156	5,213,776,964
Small General	39,466,882	36,877,266	36,000,008	27,954,265	22,402,275	18,240,214	23,021,186	24,862,437	24,862,437	25,431,715	35,431,715	354,431,715
General	225,607,551	205,621,429	213,252,365	170,313,244	158,994,964	162,974,879	178,811,708	177,554,075	160,528,318	189,446,952	204,597,422	2,219,408,197
Large General	29,781,381	28,114,439	28,684,647	27,704,030	27,649,857	28,649,720	30,482,964	31,314,820	30,183,053	28,671,721	28,668,144	358,588,726
Small Industrial	24,341,033	21,805,356	22,746,064	20,350,094	20,350,094	20,350,094	20,350,094	20,350,094	20,350,094	20,350,094	20,350,094	20,350,094
Medium Industrial	37,761,228	34,188,367	37,124,644	34,302,556	36,745,504	38,465,740	38,393,127	35,490,067	35,276,228	35,661,323	34,441,581	36,134,119
Large Industrial - NRS	36,186,586	34,734,648	35,369,746	34,108,188	34,293,389	35,009,631	34,286,178	35,269,623	35,269,623	35,269,623	35,269,623	35,269,623
Large Industrial - NRS	99,871,354	89,085,526	113,919,857	112,805,130	113,154,064	111,807,451	123,488,181	123,508,054	124,738,725	131,618,305	122,862,899	96,818,117
Large Industrial - NRS	135,277,322	102,789,568	135,126,506	127,907,138	133,457,065	126,904,151	136,974,160	139,849,475	139,849,475	146,911,676	137,670,251	112,136,995
Municipal	17,393,883	15,664,746	14,666,812	16,305,750	8,297,897	5,842,136	7,977,138	7,237,295	7,406,376	8,866,253	10,232,391	14,662,847
Unlimited	7,138,277	6,491,341	6,351,547	6,781,126	7,139,422	6,351,103	6,921,957	6,400,437	7,349,751	6,495,723	7,052,541	6,591,865
BLT												
BtU												
GRF												
LP - RFP												
Share Power												
ES												
Export												
Total	\$1,324,955,326	\$1,100,008,709	\$1,048,612,081	\$877,180,833	\$694,242,464	\$567,476,879	\$677,000,197	\$631,406,468	\$559,132,833	\$695,121,301	\$867,093,718	\$1,155,105,458
SWH Sales												
ATL Classes												
Domestic Total	650,516,346	609,861,973	575,443,919	444,491,089	361,330,872	292,676,815	319,746,011	321,629,885	276,087,911	327,400,310	431,585,156	5,213,776,964
Small General	39,466,882	36,877,266	36,000,008	27,954,265	22,402,275	18,240,214	23,021,186	24,862,437	24,862,437	25,431,715	35,431,715	354,

Base Cost of Fuel Cost of Service A
FOR THE YEAR

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COLUMN	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Rate Class	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			Purchased Power other than Wind	
		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	Fixed Energy-related	Fixed Demand-related	Total	Fixed Energy-related	Fixed Demand-related
FAM Rate Classes (ATL)																	
Residential	97.42%	4,351,189	62.501%	5,601,351,669	52.41%	5,174,285,808	\$167,599,722	\$45,268,087	\$4,583,138	\$3,089,752	\$3,741,195	\$11,414,085	\$51,963,102	\$62,524,835	\$114,487,936	\$7,067,645	\$8,579,054
Small General	104.04%	230,332	3.309%	385,414,032	3.61%	356,341,152	\$11,289,468	\$3,229,880	\$323,909	\$219,913	\$198,042	\$741,864	\$3,666,207	\$3,309,779	\$6,975,986	\$503,515	\$454,136
General Demand	105.00%	1,195,401	17.171%	2,335,071,503	21.85%	2,165,415,899	\$67,338,968	\$20,067,255	\$1,978,517	\$1,361,020	\$1,027,817	\$4,367,355	\$22,666,339	\$17,177,426	\$39,843,765	\$3,114,778	\$2,356,920
Large General	105.00%	136,936	1.967%	374,975,792	3.51%	357,052,888	\$10,499,765	\$3,367,995	\$324,721	\$228,234	\$117,739	\$670,694	\$3,747,519	\$1,967,717	\$5,715,236	\$521,713	\$269,991
Small Industrial	105.00%	125,244	1.799%	273,901,737	2.56%	254,467,664	\$7,795,729	\$2,384,829	\$235,632	\$160,976	\$107,686	\$504,294	\$2,750,196	\$1,799,712	\$4,549,908	\$373,667	\$246,939
Medium Industrial	105.00%	144,442	2.075%	442,241,388	4.14%	414,535,689	\$12,371,041	\$3,922,199	\$379,165	\$263,191	\$124,193	\$766,549	\$4,451,454	\$2,075,578	\$6,527,032	\$613,395	\$284,791
Large Industrial	101.45%	629,492	9.042%	1,030,392,622	9.64%	998,864,744	\$27,713,218	\$9,660,683	\$899,763	\$646,214	\$541,243	\$2,087,220	\$10,546,476	\$9,045,543	\$19,592,019	\$1,497,389	\$1,241,142
PHP	100.00%	-	0.000%	-	0.00%	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	105.00%	93,701	1.346%	129,551,972	1.21%	125,502,351	\$3,938,155	\$1,038,264	\$105,058	\$70,775	\$80,565	\$256,398	\$1,163,367	\$1,346,450	\$2,509,817	\$158,271	\$184,747
Unmetered	100.00%	32,357	0.465%	83,268,011	0.78%	77,000,000	\$2,323,730	\$737,803	\$71,215	\$49,539	\$27,821	\$148,575	\$830,775	\$464,962	\$1,295,737	\$115,341	\$63,798
Total	100.00%	6,939,095	99.675%	10,656,168,727	99.71%	9,923,466,195	\$310,869,795	\$89,676,994	\$8,901,118	\$6,089,614	\$5,966,302	\$20,957,034	\$101,785,434	\$99,712,002	\$201,497,436	\$13,965,715	\$13,681,518
Purchased Power Allocation Factors.									42.5%	29.1%	28.4686%	100.0%	50.5%	49.5%	100.0%	50.5%	49.5%
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	\$20,391	\$19,472	\$68,844	\$328,201	\$325,428	\$653,629	\$45,332	\$44,652
In Province Total		7,179,760	100.0%	11,374,442,170	100.0%	10,624,239,872	\$366,094,293	\$89,972,498	\$8,930,099	\$6,110,005	\$5,985,774	\$21,025,878	\$102,113,635	\$100,037,430	\$202,151,066	\$14,011,047	\$13,726,170
Exports	100.00%	-		-		-											
Grand Total		7,179,760		11,374,442,170		10,624,239,872	\$366,094,293	\$89,972,498	\$8,930,099	\$6,110,005	\$5,985,774	\$21,025,878	\$102,113,635	\$100,037,430	\$202,151,066	\$14,011,047	\$13,726,170

Allocation of Fuel Expenses among Rate Classes

ENDING DECEMBER 31, 2027

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COLUMN

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Fuel-related Costs from COS															Fuel Costs used for			
Biomass and		Purchased Power - Wind							Total Fuel-related costs before BUTU Capacity Credit, Export Revenues, OM&G, and Foreign Exchange						Adjusted for R/C ratio and Unbalanced		Relative Share	
		ERIS			NRIS													
Rate Class	Total	Energy-related	Demand-related	Total	Energy-related	Demand-related	Total	Total										
FAM Rate Classes (ATL)																		
Residential	\$15,646,698	\$8,692,659	\$10,336,116	\$19,028,775	\$47,564,260	\$56,555,590	\$104,119,850	\$123,148,625	\$477,565,154	\$246,484	\$0	\$0	\$0	\$477,811,638	\$465,501,996	53.5%		
Small General	\$957,651	\$606,283	\$547,147	\$1,153,430	\$3,317,608	\$2,993,795	\$6,311,402	\$7,464,832	\$30,659,682	\$13,048	\$0	\$0	\$0	\$30,672,730	\$31,912,431	3.7%		
General Demand	\$5,471,699	\$3,714,237	\$2,839,638	\$6,553,874	\$20,306,127	\$15,537,497	\$35,843,624	\$42,397,499	\$179,486,540	\$67,716	\$0	\$0	\$0	\$179,554,256	\$188,531,969	21.7%		
Large General	\$791,704	\$609,760	\$325,288	\$935,047	\$3,334,590	\$1,779,859	\$5,114,449	\$6,049,496	\$27,094,889	\$7,757	\$0	\$0	\$0	\$27,102,646	\$28,457,778	3.3%		
Small Industrial	\$620,606	\$442,152	\$297,514	\$739,667	\$2,418,018	\$1,627,894	\$4,045,912	\$4,785,579	\$20,640,944	\$7,095	\$0	\$0	\$0	\$20,648,039	\$21,680,441	2.5%		
Medium Industrial	\$898,186	\$719,007	\$343,118	\$1,062,125	\$3,941,188	\$1,877,423	\$5,818,611	\$6,880,736	\$31,365,743	\$8,182	\$0	\$0	\$0	\$31,373,926	\$32,942,622	3.8%		
Large Industrial	\$2,738,531	\$1,713,340	\$1,495,338	\$3,208,678	\$9,388,233	\$8,181,965	\$17,570,198	\$20,778,876	\$82,570,547	\$35,659	\$0	\$0	\$0	\$82,606,206	\$83,805,399	9.6%		
PHP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%		
Municipal	\$343,018	\$196,396	\$222,585	\$418,981	\$1,070,978	\$1,217,904	\$2,288,882	\$2,707,863	\$10,793,514	\$5,308	\$0	\$0	\$0	\$10,798,822	\$11,338,764	1.3%		
Unmetered	\$179,139	\$135,089	\$76,864	\$211,953	\$741,963	\$420,573	\$1,162,536	\$1,374,488	\$6,059,473	\$1,833	\$0	\$0	\$0	\$6,061,306	\$6,061,306	0.7%		
Total	\$27,647,233	\$16,828,922	\$16,483,607	\$33,418,031	\$92,082,965	\$90,192,500	\$182,851,708	\$215,587,994	\$866,236,487	\$393,082	\$0	\$0	\$0	\$866,629,569	\$870,232,706	100.0%		
Purchased Power Allocation Factors.	100.0%	50.5%	49.5%	100.0%	50.5%	49.5%	100.0%											
Non-FAM Rate Classes																		
BUTU																		
GRLF																		
1P - RTP																		
PHP																		
Shore Power																		
EBS																		
Total Below-the-line	\$89,984	\$51,704	\$53,797	\$105,501	\$281,884	\$294,360	\$576,244	\$681,745	\$57,014,204	-\$393,082	\$0	\$0	\$0	\$56,621,122				
In Province Total	\$27,737,217	\$16,880,626	\$16,537,405	\$33,523,532	\$92,364,849	\$90,486,859	\$183,427,952	\$216,269,739	\$923,250,690	\$0	\$0	\$0	\$0	\$923,250,690				
Exports																		
Grand Total	\$27,737,217	\$16,880,626	\$16,537,405	\$33,418,031	\$92,364,849	\$90,486,859	\$182,851,708	\$216,269,739	\$923,250,690	\$0	\$0	\$0	\$0	\$923,250,690		100.0%		

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COLUMN	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
FAM purposes			FAM Cost Classification						VARIANCE from 2026-2027 GRA SR-01 Att 06 PCON EO (Compliance)		
Rate Class	Adjusted for R/C ratio and Balanced	cents per kWh	Demand-related	Energy-related	Total	Demand- related	Energy- related	Total	Total Fuel-related costs (CA IR-001)	Variance	% Var
FAM Rate Classes (ATL)											
Residential	\$463,574,618	8.9592	\$141,983,274	\$335,828,364	\$477,811,638	2.744	6.490	9.234	\$480,822,631	-\$3,010,994	-0.6%
Small General	\$31,780,300	8.919	\$7,515,946	\$23,156,784	\$30,672,730	2.109	6.498	8.608	\$30,884,605	-\$211,875	-0.7%
General Demand	\$187,751,366	8.670	\$39,007,015	\$140,547,241	\$179,554,256	1.801	6.491	8.292	\$180,859,390	-\$1,305,134	-0.7%
Large General	\$28,339,951	7.937	\$4,468,351	\$22,634,295	\$27,102,646	1.251	6.339	7.591	\$27,318,326	-\$215,680	-0.8%
Small Industrial	\$21,590,675	8.485	\$4,086,841	\$16,561,198	\$20,648,039	1.606	6.508	8.114	\$20,804,897	-\$156,858	-0.8%
Medium Industrial	\$32,806,225	7.914	\$4,713,285	\$26,660,640	\$31,373,926	1.137	6.431	7.568	\$31,629,213	-\$255,287	-0.8%
Large Industrial	\$83,458,409	8.355	\$20,540,891	\$62,065,315	\$82,606,206	2.056	6.214	8.270	\$51,727,066	\$30,879,140	59.7%
PHP	\$0		\$0	\$0	\$0				\$25,589,223	-\$25,589,223	-100.0%
Municipal	\$11,291,816	8.997	\$3,057,558	\$7,741,264	\$10,798,822	2.436	6.168	8.604	\$10,866,498	-\$67,676	-0.6%
Unmetered	\$6,036,210	7.839	\$1,055,851	\$5,005,455	\$6,061,306	1.371	6.501	7.872	\$6,109,141	-\$47,835	-0.8%
Total	\$866,629,569	8.733	\$226,429,011	\$640,200,558	\$866,629,569	2.282	6.451	8.733	\$866,610,990	\$18,578	0.0%
Purchased Power Allocation Factors.			26.1%	73.9%							
Non-FAM Rate Classes											
BUTU											
GRLF											
1P - RTP											
PHP											
Shore Power											
EBS											
Total Below-the-line	\$56,621,122	8.080	\$344,628	\$56,276,494	\$56,621,122	0.049	8.031	8.080	\$56,639,700	-\$18,578	0.0%
In Province Total	\$923,250,690	8.690	\$226,773,638	\$696,477,052	\$923,250,690	2.134	6.556	8.690	\$923,250,690	-\$0	0.0%
Exports											
Grand Total	\$923,250,690	8.690	\$226,773,638	\$696,477,052	\$923,250,690	2.134	6.556	8.690	\$923,250,690	-\$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)	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$202,151,066
ML - Supp Block (GWh)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$202,151,066
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 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	\$41,340,627	\$43,985,444	\$46,241,001	\$46,576,589	\$61,899,803	\$40,151,171	\$41,368,405	\$38,669,878	\$40,867,359	\$40,677,295	\$66,950,683	\$48,428,142	\$557,156,397
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	\$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
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
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	\$2,899,752	\$2,142,451	\$2,454,305	\$1,410,401	\$1,566,822	\$1,894,689	\$3,046,030	\$3,509,714	\$1,992,143	\$2,268,420	\$2,433,122	\$2,095,370	\$27,713,218
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$260,659	\$305,765	\$319,111	\$902,401	\$738,157	\$899,925	\$1,351,592	\$1,152,885	\$1,143,419	\$1,386,197	\$758,430	\$442,142	\$9,660,683
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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

	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	\$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	\$56,586	\$39,876	\$61,431	\$2,080	\$88,420	\$97,050	\$140,769	\$151,103	\$123,567	\$3,612	\$83,810	\$51,458	\$899,763
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal													
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

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	\$694,358	\$836,103	\$1,082,989	\$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	\$3,216,998	\$2,488,092	\$2,834,847	\$2,314,882	\$2,393,399	\$2,891,663	\$4,538,390	\$4,813,702	\$3,259,129	\$3,658,229	\$3,275,362	\$2,588,969	\$38,273,663
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	3.67	2.97	2.72	3.31	4.37	4.57	3.27	3.65	3.83	4.36	3.83
ELIADC	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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	\$6,874,049	\$6,874,049	\$6,874,049	\$6,874,049	\$16,686,571	\$6,874,049	\$6,874,049	\$6,874,049	\$6,874,049	\$6,874,049	\$16,686,571	\$6,874,049	\$102,113,635
Energy													
Domestic	\$4,178,763	\$3,950,400	\$3,766,151	\$3,423,182	\$7,360,648	\$3,002,165	\$3,034,474	\$2,904,926	\$3,148,207	\$3,559,825	\$10,031,597	\$3,602,766	\$51,963,102
Small General	\$256,200	\$250,964	\$240,389	\$247,561	\$608,028	\$252,756	\$250,359	\$246,580	\$238,171	\$241,898	\$585,403	\$247,897	\$3,666,207
General	\$1,380,214	\$1,434,176	\$1,412,582	\$1,477,117	\$4,023,848	\$1,648,213	\$1,644,423	\$1,659,225	\$1,618,131	\$1,531,435	\$3,335,064	\$1,501,908	\$22,666,339
Large General	\$188,717	\$195,376	\$228,674	\$258,041	\$713,148	\$317,173	\$309,359	\$324,534	\$282,770	\$229,936	\$458,609	\$241,183	\$3,747,519
Small Industrial	\$149,351	\$151,770	\$166,476	\$193,817	\$569,490	\$211,517	\$191,172	\$194,788	\$176,017	\$172,663	\$396,962	\$176,172	\$2,750,196
Medium Industrial	\$220,750	\$239,040	\$273,034	\$328,128	\$913,200	\$340,300	\$319,289	\$350,057	\$322,553	\$297,319	\$563,336	\$284,448	\$4,451,454
Large Industrial	\$343,384	\$507,177	\$633,614	\$803,252	\$2,125,687	\$942,489	\$961,940	\$1,013,482	\$927,345	\$676,395	\$948,968	\$662,744	\$10,546,476
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$99,879	\$93,705	\$81,957	\$56,397	\$139,183	\$67,443	\$64,759	\$73,659	\$81,220	\$94,068	\$227,770	\$83,327	\$1,163,367
Unmetered	\$43,689	\$43,898	\$53,406	\$63,276	\$163,081	\$61,063	\$58,694	\$71,439	\$59,143	\$57,737	\$101,791	\$53,558	\$830,775
BUTU	\$13,103	\$7,543	\$17,767	\$23,279	\$70,258	\$30,928	\$39,580	\$35,358	\$20,494	\$12,774	\$37,072	\$20,045	\$328,201
Total	\$6,874,049	\$6,874,049	\$6,874,049	\$6,874,049	\$16,686,571	\$6,874,049	\$6,874,049	\$6,874,049	\$6,874,049	\$6,874,049	\$16,686,571	\$6,874,049	\$102,113,635

BIOMASS	\$637,888.65	\$525,868.06	\$578,797.92	\$159,522.73	\$513,107.60	\$529,101.20	\$645,859.57	\$668,544.11	\$537,002.43	\$161,222.74	\$576,036.27	\$577,053.23	\$6,110,005
Energy													
Domestic	\$387,775	\$302,207	\$317,112	\$79,440	\$226,338	\$231,079	\$285,108	\$282,522	\$245,939	\$83,491	\$346,300	\$302,440	\$3,089,752
Small General	\$23,774	\$19,199	\$20,241	\$5,745	\$18,697	\$19,455	\$23,523	\$23,981	\$18,606	\$5,673	\$20,209	\$20,810	\$219,913
General	\$128,079	\$109,715	\$118,940	\$34,279	\$123,732	\$126,864	\$154,504	\$161,370	\$126,409	\$35,918	\$115,130	\$126,080	\$1,361,020
Large General	\$17,512	\$14,946	\$19,254	\$5,988	\$21,929	\$24,413	\$29,066	\$31,563	\$22,090	\$5,393	\$15,832	\$20,246	\$228,234
Small Industrial	\$13,859	\$11,610	\$14,017	\$4,498	\$17,512	\$16,281	\$17,962	\$18,944	\$13,750	\$4,050	\$13,703	\$14,789	\$160,976
Medium Industrial	\$20,485	\$18,287	\$22,990	\$7,615	\$28,081	\$26,193	\$29,999	\$34,045	\$25,198	\$6,973	\$19,447	\$23,878	\$263,191
Large Industrial	\$31,865	\$38,799	\$53,351	\$18,641	\$65,364	\$72,544	\$90,380	\$98,567	\$72,444	\$15,864	\$32,759	\$55,635	\$646,214
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$9,268	\$7,168	\$6,901	\$1,309	\$4,280	\$5,191	\$6,085	\$7,164	\$6,345	\$2,206	\$7,863	\$6,995	\$70,775
Unmetered	\$4,054	\$3,358	\$4,497	\$1,468	\$5,015	\$4,700	\$5,515	\$6,948	\$4,620	\$1,354	\$3,514	\$4,496	\$49,539
BUTU	\$1,216	\$577	\$1,496	\$540	\$2,160	\$2,381	\$3,719	\$3,439	\$1,601	\$300	\$1,280	\$1,683	\$20,391
Total	\$637,889	\$525,868	\$578,798	\$159,523	\$513,108	\$529,101	\$645,860	\$668,544	\$537,002	\$161,223	\$576,036	\$577,053	\$6,110,005

Regular other than biomass and win	\$967,413.70	\$1,155,491.58	\$1,450,492.05	\$1,454,462.72	\$1,368,234.30	\$1,281,940.23	\$1,065,242.63	\$975,438.38	\$1,102,970.72	\$948,869.77	\$1,036,047.64	\$1,204,443.02	\$14,011,047
Energy													
Domestic	\$588,095	\$664,041	\$794,695	\$724,302	\$603,545	\$559,873	\$470,240	\$412,214	\$505,143	\$491,386	\$622,849	\$631,262	\$7,067,645
Small General	\$36,056	\$42,186	\$50,724	\$52,381	\$49,856	\$47,136	\$38,797	\$34,990	\$38,216	\$33,391	\$36,347	\$43,435	\$503,515
General	\$194,243	\$241,077	\$298,069	\$312,539	\$329,940	\$307,375	\$254,829	\$235,447	\$259,636	\$211,394	\$207,070	\$263,158	\$3,114,778
Large General	\$26,559	\$32,842	\$48,253	\$54,598	\$58,475	\$59,150	\$47,940	\$46,052	\$45,372	\$31,740	\$28,474	\$42,259	\$521,713
Small Industrial	\$21,019	\$25,512	\$35,128	\$41,009	\$46,696	\$39,446	\$29,625	\$27,641	\$28,243	\$23,834	\$24,647	\$30,868	\$373,667
Medium Industrial	\$31,067	\$40,181	\$57,613	\$69,428	\$74,879	\$63,463	\$49,479	\$49,674	\$51,755	\$41,041	\$34,977	\$49,840	\$613,395
Large Industrial	\$48,326	\$85,254	\$133,699	\$169,958	\$174,298	\$175,765	\$149,068	\$143,815	\$148,796	\$93,367	\$58,920	\$116,123	\$1,497,389
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$14,056	\$15,751	\$17,294	\$11,933	\$11,412	\$12,577	\$10,035	\$10,452	\$13,032	\$12,985	\$14,142	\$14,600	\$158,271
Unmetered	\$6,149	\$7,379	\$11,269	\$13,388	\$13,372	\$11,388	\$9,096	\$10,137	\$9,490	\$7,970	\$6,320	\$9,384	\$115,341
BUTU	\$1,844	\$1,268	\$3,749	\$4,925	\$5,761	\$5,768	\$6,134	\$5,017	\$3,288	\$1,763	\$2,302	\$3,512	\$45,332
Total	\$967,414	\$1,155,492	\$1,450,492	\$1,454,463	\$1,368,234	\$1,281,940	\$1,065,243	\$975,438	\$1,102,971	\$948,870	\$1,036,048	\$1,204,443	\$14,011,047

Wind NRIS	\$8,167,500.56	\$8,522,072.51	\$10,017,114.92	\$8,809,061.11	\$7,686,822.34	\$6,363,331.71	\$5,706,088.60	\$5,340,580.06	\$6,651,690.86	\$6,269,386.27	\$9,321,769.47	\$9,509,430.60	\$92,364,849
Energy													
Domestic	\$4,965,057	\$4,897,491	\$5,488,172	\$4,386,791	\$3,390,750	\$2,779,114	\$2,518,890	\$2,256,892	\$3,046,370	\$3,246,691	\$5,604,041	\$4,983,999	\$47,564,260
Small General	\$304,408	\$311,132	\$350,304	\$317,249	\$280,094	\$233,977	\$207,821	\$191,573	\$230,467	\$220,620	\$327,029	\$342,936	\$3,317,608
General	\$1,639,922	\$1,778,014	\$2,058,465	\$1,892,918	\$1,853,623	\$1,525,758	\$1,365,021	\$1,289,084	\$1,565,788	\$1,396,725	\$1,863,097	\$2,077,712	\$20,306,127
Large General	\$224,226	\$242,216	\$333,232	\$330,678	\$328,518	\$293,609	\$256,797	\$252,137	\$273,623	\$209,710	\$256,197	\$333,648	\$3,334,590
Small Industrial	\$177,453	\$188,156	\$242,594	\$248,375	\$262,341	\$195,802	\$158,691	\$151,334	\$170,323	\$157,475	\$221,758	\$243,714	\$2,418,018
Medium Industrial	\$262,287	\$296,349	\$397,875	\$420,494	\$420,674	\$315,017	\$265,039	\$271,966	\$312,119	\$271,166	\$314,702	\$393,500	\$3,941,188
Large Industrial	\$407,996	\$628,771	\$923,326	\$1,029,363	\$979,217	\$872,465	\$798,498	\$787,394	\$897,348	\$616,897	\$530,130	\$916,828	\$9,388,233
ELIADC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal	\$118,673	\$116,170	\$119,430	\$72,273	\$64,116	\$62,432	\$53,756	\$57,227	\$78,593	\$85,793	\$127,241	\$115,273	\$1,070,978
Unmetered	\$51,910	\$54,423	\$77,825	\$81,088	\$75,125	\$56,526	\$48,722	\$55,502	\$57,229	\$52,659	\$56,864	\$74,091	\$741,963
BUTU	\$15,569	\$9,351	\$25,891	\$29,832	\$32,365	\$28,631	\$32,855	\$27,470	\$19,831	\$11,650	\$20,710	\$27,730	\$281,884
Total	\$8,167,501	\$8,522,073	\$10,017,115	\$8,809,061	\$7,686,822	\$6,363,332	\$5,706,089	\$5,340,580	\$6,651,691	\$6,269,386	\$9,321,769	\$9,509,431	\$92,364,849

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 Imports	23,500	20.54%	7,549	\$8.144			
Total		0%		\$8.144			-\$393,082

Biomass Calculations

(\$ in millions)

2027

Capital

Fuel

Operating

Total



54.6 100.0%

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

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	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$202,151,066
ML - Supp Block													
ML - Surplus													
Total	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$202,151,066
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	\$2,017,708	\$1,566,665	\$1,635,557	\$1,916	\$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
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 - ERI5	\$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
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	\$152,271,974
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	\$ 2,869.65	\$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 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
ML - NS Block per Application	\$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 - NS Block per NSEB Decision	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$13,608,333	\$33,033,866	\$13,608,333	\$202,151,066
Adjustment	(\$3,381,696)	(\$3,381,696)	(\$3,381,696)	(\$3,381,696)	\$16,043,836	(\$3,381,696)	(\$3,381,696)	(\$3,381,696)	(\$3,381,696)	(\$3,381,696)	\$16,043,836	(\$3,381,696)	(\$1,729,291)
Total FAM related costs	\$ 97,778,753	\$ 90,259,018	\$ 83,192,641	\$ 66,106,514	\$ 79,556,536	\$ 59,027,569	\$ 67,293,631	\$ 67,837,999	\$ 58,597,434	\$ 61,642,822	\$ 95,870,071	\$ 89,460,033	\$ 916,623,022
Total FAM related costs with OATT customers	\$ 99,005,973	\$ 91,399,741	\$ 83,979,957	\$ 66,524,141	\$ 79,709,337	\$ 59,199,305	\$ 67,627,020	\$ 68,127,506	\$ 58,840,430	\$ 62,029,916	\$ 96,474,864	\$ 90,332,503	\$ 923,250,690
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													
1P - RTP													
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													
EBS													
Export													
Total	\$4,872,862	\$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
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	29,295,855	22,381,224	27,471,890	22,783,311	19,312,357	18,444,006	20,371,684	19,711,661	20,305,378	21,455,683	25,451,519	27,236,778	274,230,297
Large Industrial- INT	35,148,661	31,768,361	52,366,333	57,520,125	71,270,035	71,680,111	86,476,225	88,483,768	82,431,110	81,803,613	63,014,873	34,199,108	756,162,325
Large Industrial- PHP	64,444,516	54,149,586	79,838,264	80,302,447	90,582,392	90,124,116	106,847,909	108,205,329	102,736,489	103,259,296	88,466,393	61,435,887	1,030,392,622
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													
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	27,732,589	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	28,258,594	21,574,899	26,566,133	22,077,524	18,733,818	17,895,486	19,803,876	19,190,878	19,723,728	20,826,963	24,622,130	26,330,606	265,604,735
Large Industrial- INT	33,904,172	30,623,847	50,639,725	55,740,675	69,135,001	69,548,366	84,065,921	86,103,227	80,069,862	79,406,508	60,961,405	33,061,299	733,260,009
Large Industrial- PHP	62,162,766	52,198,746	77,205,858	77,818,199	87,868,819	87,443,852	103,869,797	105,294,205	99,793,590	100,233,471	85,583,535	59,391,905	998,864,744
Municipal	17,322,263	15,331,887	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	14,291,320	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								

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-1 Attachment 7 has been filed electronically.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-1 Attachment 8 has been filed electronically.

Nova Scotia Power

Determination of

Revenue Responsibilities

By Rate Classes

in years 2026 and 2027

Nova Scotia Power

Determination of Revenue Responsibilities by Rate Class

May 2025

1 Apportionment of the revenue requirement; exclusive of the FAM, DSM and Storm Cost Recovery
2 Riders (SCRR); among the rate classes is done through the Cost of Service Study (COSS).

3
4 From a COS methodology perspective, NS Power's customers fall into three broad categories:

- 5 • Electric service Above-the-Line (ATL) rate classes
- 6 • Electric service Below-the-Line (BTL) rate classes
- 7 • Non-electric service Miscellaneous revenues

8
9 The total cost responsibilities of the ATL classes are determined as the total system revenue
10 requirement net of the revenues forecasted to be collected from the other two categories. Please, refer
11 to Exhibit 7 of the COSS spreadsheets¹ for the breakdown of class cost responsibilities.

12
13 Some of the cost increases described in this Application, which drive the
14 revenue requirement increases for ATL classes, also result in required increases to the BTL
15 and Miscellaneous revenues. BTL rates, also referred to as Annually Adjusted Rates (AARs), are rates
16 normally recalculated and set annually based on pre-approved formulae and methodology.

17
18 There are several steps required to calculate the ATL revenue increase.

- 19 • Determine the annual ATL revenue requirement by subtracting revenues projected to be
20 collected from the BTL classes and Miscellaneous revenues from the total system revenue
21 requirement.
- 22 • Determine the total revenue shortfall from the ATL rate classes in each of the test year in
23 the 2026-2027 period absent any change in the rates already approved to come into effect
in 2026.

○ SR-01 Attachments 02, 03, 07.

Nova Scotia Power**Determination of Revenue Responsibilities by Rate Class****May 2025**

- Assign the above shortfall to the ATL classes by applying the following revenue allocation process.
 1. Set the revenue of the Unmetered Rate class at a level commensurate with the R/C Ratio of 1.0.¹ Apply an across-the-board increase to all the other ATL rate classes, to eliminate the shortfall in revenue requirement. This step corresponds to calculations in columns I and J of SR-01 Att. 07.
 2. Classes whose revenue to cost ratios fall outside of the 0.95 – 1.05 range are set at the lower or upper bound of this range as appropriate generating an imbalance in recovery of revenue requirement which could either be a surplus or a shortfall. This step corresponds to calculations in columns K and L of SR-01 Att. 07.
 3. Apply an across-the-board increase to all those ATL classes whose revenue to cost ratios are below the upper bound of 1.05 or a decrease to all those ATL classes whose revenue to cost ratio is above the lower bond of 0.95. This step corresponds to calculations in columns M and N of SR-01 Att. 07.
 4. In the event some class revenue cost ratios fall outside of the 0.95 – 1.05 range as a result of step 3 above repeat steps 2 and 3.
 - a. There was no need to repeat these steps in allocation of the 2027 revenue responsibilities whereas at the end of the application of step 3 in allocation of the 2026 revenue responsibilities there was surplus revenue assigned to the Municipal Class resulting in an R/C ratio of 1.06.
 5. An across-the-board increase was applied in step 5 to the Domestic and Small General classes to eliminate the deficiency from step 4 in year 2026.

¹ This is a long-standing practicing dating back to the 2006 GRA.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-1 Attachment 10 has been filed electronically.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-1 Attachment 11 has been filed electronically.

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

NSPI Responses to IG Undertakings

CONFIDENTIAL (Attachment Only)

Undertaking U-2:

To provide the 2012 study for the Stern paper Mill.

Response U-2:

Please refer to Confidential Attachments 1 and 2, as filed by Pacific West Commercial Corporation (PHP's predecessor) in response to Avon Group IRs as part of M04862.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-2 Confidential Attachment 1 has been removed due to confidentiality.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-2 Confidential Attachment 2 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 IG Undertakings

NON-CONFIDENTIAL

Undertaking U-3:

To provide the periodic confirmations completed by NSPI that 65 MW is the reasonable quantity for PHP demand load.

Response U-3:

NS Power tracks system coincident demand for PHP on an annual basis (these can be found in the Company's responses to SBA IR-1 and IG IR-30). The Company has not undertaken formal confirmations of the forecast PHP peak load but as part of the forecasting process does review the assumed figure of 65 MW for reasonability. Using a moving average of coincident demand adjusted for losses (using 4.2 percent) over a period of three-to-five years shows some variance over time but confirms that 65 MW is a reasonable quantity for PHP's coincident demand over an extended period. Please refer to the following table. As the customer's service under the Load Retention Tariff began in late 2012, four- and five-year averages are not available until 2017 and 2018, respectively.

Forecast Year	3CP in MW		
	Three-year Average	Four-year Average	Five-year Average
2016	45	—	—
2017	58	55	—
2018	63	56	52
2019	71	68	61
2020	67	71	69
2021	67	62	66
2022	66	71	66
2023	75	74	76
2024	72	66	67
2025	60	65	62

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

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

NSPI Responses to IG Undertakings

NON-CONFIDENTIAL

Forecast Year	3CP in MW		
	Three-year Average	Four-year Average	Five-year Average
Average	64	65	65

1

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

NSPI Responses to IG Undertakings

NON-CONFIDENTIAL

1 **Undertaking U-4:**

2

3 **To confirm whether the other rates that apply the power factor correction to energy, are all**
4 **below-the-line rates.**

5

6 Response U-4:

7

8 Confirmed.

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

NON-CONFIDENTIAL

Undertaking U-5:

- (a) Does the fact that the demand charge is fixed for PHP impact the ability to tie the power correction factor to the demand charge?
- (b) How does this power factor impact the calculation of embedded costs for PHP?
- (c) Why is the power factor correction not tied to demand instead of energy.
- (d) Explain whether, in drafting the ELID tariff, the power factor correction clause needed to be modified to reflect the fact that PHP's charge would have been fixed, rather than metered, and whether an alternative mechanism was considered that would allow the power factor correction to operate through a demand component of a rate to charge PHP.

What other alternatives would have been evaluated?

Response U-5:

(a-d) Power factor correction is applied to energy under below-the-line rates, including the Generation Replacement and Load Following Tariff, One Part Transmission Real Time Pricing Tariff, One Part Distribution Voltage Real Time Pricing Tariff, Shore Power Tariff, and Extra Large Industrial Active Demand Control Tariff. The power factor correction is used to account for the reactive power used as these tariffs do not have a demand charge that would otherwise capture the impact of reactive power demands.

Since the monthly Demand Charge amounts under the ELID Tariff are fixed for the entire year and established in advance based on the application of assumed power correction

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

NON-CONFIDENTIAL

1 factors,¹ the customer's actual power factor will not be reflected through the ELID Tariff
2 Demand Charge. (Under a conventional demand-based rate, power factor would ordinarily
3 be reflected through the application of a \$/kVA demand charge to the customer's metered
4 monthly kVA demand.)
5

6 Accordingly, the proposed ELID Tariff includes a power factor correction provision that
7 applies power factor correction constants to the Energy Charge based on the customer's
8 average metered power factor over the billing period. This approach was adopted to
9 account for actual power factor performance in circumstances where the demand charge is
10 fixed and therefore cannot be adjusted based on measured demand characteristics.
11

12 Finally, please note, because PHP's average power factor under normal operating
13 conditions is typically greater than 90 percent; therefore, power factor correction would
14 not normally be expected to apply.
15

16 In accordance with the foregoing, the Company has not evaluated alternatives to the power
17 factor provisions of the proposed ELID Tariff.

¹ Power correction factors of 1.02 and 1.06 are assumed for 2026 and 2027, respectively. Please refer to the Company's response to M12451 CA IR-1, part (b).

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

NSPI Responses to IG Undertakings

NON-CONFIDENTIAL

Undertaking U-6:

To indicate why the power factor in the calculation for interruptible credit for PHP in footnote 5 on page 8 of the application, using the traditionally established methodology, is above one and why it is constant.

Response U-6:

Footnote 5 of the Company's Application (Exhibit N-1, page 8-9) is reproduced as follows:

This is determined using the following formula: Winter Coincident Peak of ELID of 59,446 kW x Annual Levelized Avoided Peaker Cost of \$160.44/kW / (57,000 kW winter month system coincident demand of ELID at customer's meter x Power Factor of 1.06383 of PHP x 12 months) = \$13.107/kVA.

The value of 1.06383 is the reciprocal of PHP's assumed power factor of 94 percent (0.94) – i.e. $1 / 0.94 = 1.06383$. Because the power factor is less than 1.0, its reciprocal will be greater than 1.0. Accordingly, the factor shown in the equation is greater than 1.

Multiplying by the reciprocal of the power factor is mathematically equivalent to dividing by the PF. This conversion is required because the avoided peaker cost is expressed on a kVA basis.

A kW quantity is converted to kVA by dividing the kW quantity by the power factor. In the denominator of the equation in footnote 5 where this was done, this was represented by multiplying the kW quantity by the reciprocal of the power factor.

The value of 1.06383 remains constant throughout the calculation presented in footnote 5 because a single assumed power factor of 94 percent was used for PHP in deriving the ELID Tariff rate. As the assumed power factor does not vary within the calculation, its reciprocal (1.06383), also remains constant.

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Undertaking U-7:

(a) To provide data for the interruption event on January 9, 2021, confirming PHP's load before the interruption and how much load was actually interrupted.

To clarify whether PHP was also dispatched down under active demand control and show the difference between what was dispatched down and what was interrupted.

Response U-7:

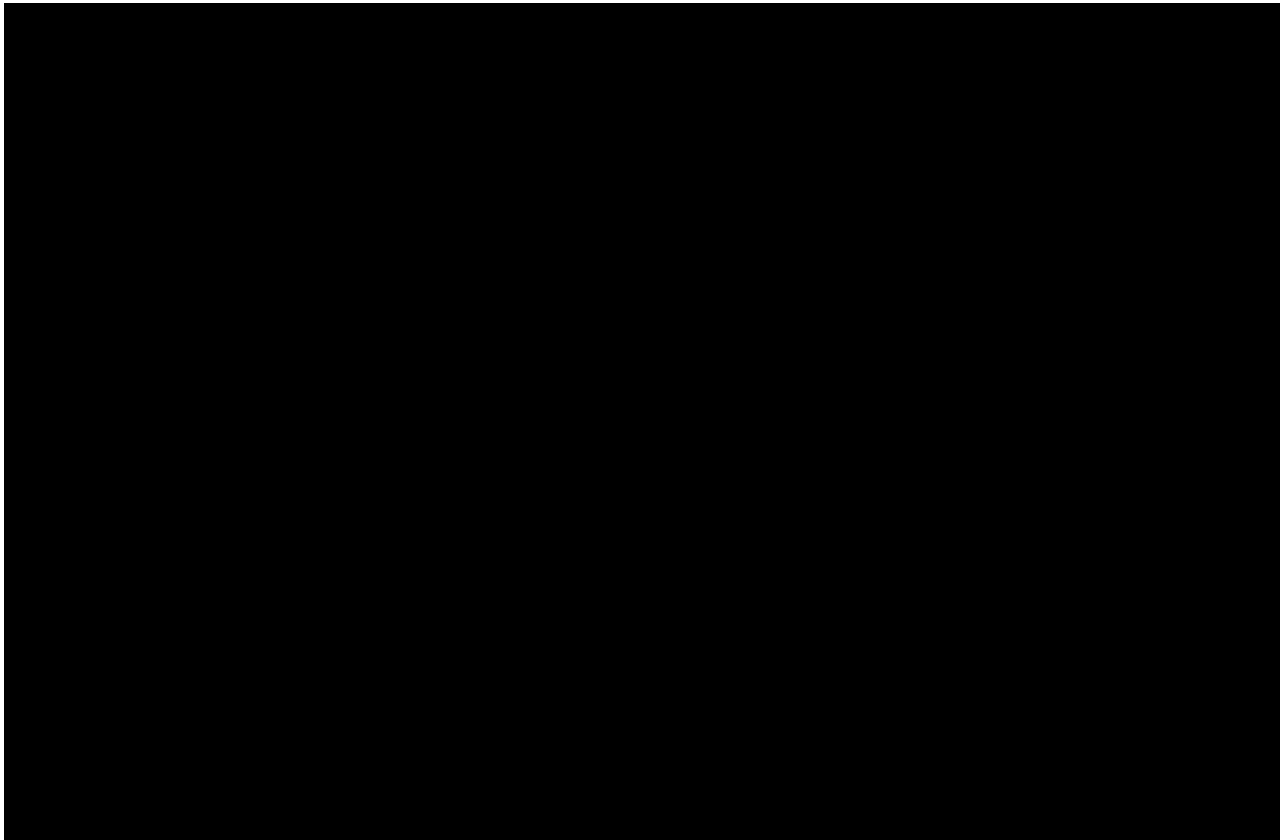
[REDACTED]

[REDACTED]

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Undertaking U-8:

To provide the methodology for quantifying the value of active demand control discussed at the Q2 2026 FAM small working group meeting.

Response U-8:

The methodology discussed at the Q2 FAM Small Working Group (SWG) meeting was a comprehensive quantification of the value of Active Demand Control (ADC) by comparing the cost of a load-shifted operation, including all deviations from optimized schedule, against a baseline flat-load operation, while holding annual energy consumption constant. The calculation is performed through an hourly dispatch optimization in PortOps software using forward replacement pricing in both scenarios. A flat hourly load profile is used as the basis of comparison, with the flat-load case constructed such that total annual energy consumption is equal to the actual shifted-load annual energy consumption, for an equal basis comparison.

The methodology includes a representation of the Customer Baseline Load (CBL) as the reference case against which actual load-shifting performance could be assessed. The CBL scenario is intended to reflect how PHP would operate if it were on an embedded, above-the-line Large Industrial Interruptible Rider (LIIR) and agnostic to hourly market price signals. Under this approach, PHP is assumed to operate at a relatively flat load profile which is efficient for its equipment and production requirements, while continuing to respond to paper orders, and taking approximately the same number of full-day outages in each month, which are then randomized within each month. The approximately equal monthly distribution of full-day outages, and randomization of full-day outages within each month method best represents the behaviour of an above-the-line customer who does not shift outages or load in response to the system requirements or economics, and thus their actions appear random to the utility. At times, these full-day randomized outages may be detrimental and at times beneficial to the system, and this is why randomization of full-day outages is a realistic representation of CBL behavior.

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1 In contrast, the actual ADC scenario reflects both seasonal and hourly load shifting and allows
2 outages to be concentrated in higher-cost periods. Seasonal load shifting is reflected in an uneven
3 distribution of monthly full-day outages which, depending on the actual ADC outcome, can be
4 concentrated in the more expensive months.

5
6 Both scenarios are valued using the same forward replacement pricing methodology.

7
8 By comparing the cost outcomes of the actual load-shifting behavior to those of the CBL scenario,
9 the analysis isolates and quantifies the incremental value created through realized ADC behaviour,
10 including deviations from optimized schedule. This framework ensures that the measured benefit
11 reflects the timing and flexibility of electricity consumption, including seasonal and hourly load
12 shifting, rather than differences arising from total energy consumption levels or changing
13 electricity prices.

14
15 The methodology described above is the same methodology NS Power proposes to use in
16 evaluation of the Dispatchable Rider benefit under the proposed ELID Tariff. The results of
17 application of the above-described methodology on the 2025 test year are presented in Figure 1.

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Figure 1 – Comprehensive Evaluation of ADC Benefit for 2025 using PortOps Dispatch Optimization

Month	CBL Run (\$)	Actual Load Run (\$)	ADC Benefit (\$)	PHP Actual Load [MWh]	PHP CBL Load [MWh]
Jan-25	127,195,640	124,762,727	2,432,913	51,208	58,324
Feb-25	113,602,171	111,362,008	2,240,164	46,699	52,756
Mar-25	78,487,696	78,622,571	(134,874)	62,450	58,324
Apr-25	49,440,033	48,832,049	607,984	56,633	58,043
May-25	36,641,275	36,528,883	112,391	65,491	58,324
Jun-25	41,237,401	39,681,079	1,556,322	50,734	58,043
Jul-25	57,183,819	55,889,990	1,293,828	54,187	58,324
Aug-25	50,361,429	50,851,724	(490,295)	64,227	58,324
Sep-25	52,762,968	51,586,124	1,176,844	51,405	58,043
Oct-25	50,409,132	50,978,293	(569,161)	66,497	58,324
Nov-25	60,678,440	60,718,613	(40,172)	63,073	55,681
Dec-25	93,169,773	92,371,713	798,060	58,231	58,324
Total	811,169,778	802,185,774	8,984,004	690,836	690,836
				Benefit/MWh	\$13.00

The results of the analysis show the benefit of ADC in 2025 to be \$8.98 million. This result is consistent with NS Power's expectations based on previous forward-looking modeling and stochastic analysis.

Please note that this comprehensive load shifting evaluation methodology does not assume that there was any benefit of ADC and is agnostic to the outcome of the comparison. For example, if the customer decided to consistently deviate from optimal dispatch and mostly operate during load peaks and not operate during low load periods, this methodology could show that there was incremental cost, rather than benefit, associated with such load shifting profile.

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Undertaking U-9:

Indicate when NSPI learned that the planned capacity for the Goose Harbour Lake Wind Project was 168 MW.

Response U-9:

NS Power became aware that the Goose Harbour Lake Wind Farm project was proposing a total installed capacity of 168 MW when it received Interconnection Request (IR) #742, which sought approval for a 35 MW expansion of the existing IR #618 Goose Harbour Lake Wind Farm. The request, submitted to the Nova Scotia Power System Operator (NSPSO) on October 13, 2023, would increase the facility's total capacity from 133 MW to 168 MW. Validation of IR #742 was completed on October 19, 2023.

However, under the Generator Interconnection Procedures (GIP), submission and validation of an interconnection request do not establish that the proposed capacity is technically feasible or capable of being interconnected. At that stage, NS Power was aware only of the proponent's proposed expansion and requested capacity. Determining the technical viability of the proposed expansion is the purpose of the GIP study process.

The System Impact Study (SIS) is the stage at which detailed technical analyses are performed to evaluate the effects of the proposed generation on the transmission system, including thermal loading, voltage performance, fault duty, and system stability, and to identify any required system upgrades or operational limitations. For IR #742, the SIS Report was issued on August 20, 2026. Accordingly, it is generally upon completion of the SIS that NS Power could reasonably assess whether the proposed 35 MW expansion was technically viable and understand the transmission system modifications that would be required to support the project.

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1 The subsequent Facilities Study (FAC) develops the detailed engineering scope, cost estimates,
2 and implementation requirements associated with the interconnection facilities and any required
3 network upgrades. For IR #742, the FAC Report was issued on September 16, 2026. Completion
4 of this study provided further confirmation of the facilities, costs, and implementation
5 requirements necessary to support the interconnection of the expanded facility.

6
7 Accordingly, although NS Power received the proposal for a 35 MW expansion in October 2023
8 via IR#742, the Company would not reasonably have been able to conclude at that time that the
9 expansion represented a viable interconnection project.

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1 **Undertaking U-10:**

2
3 **To provide the provision or agreement in the PPA or PSA stating that line losses will not**
4 **apply to the energy from the Goose Harbour Lake Wind Farm.**

5
6 Response U-10:

7
8 The bolded portions of the following excerpts of the *Prescribed Generation Facilities and Energy-*
9 *Storage Projects Regulations* and Power Sales Agreement (PSA) identify that transmission losses
10 will not apply to Goose Harbour Lake Wind Farm energy delivered to PHP.

11
12 Section 7(6) of the *Prescribed Generation Facilities and Energy-Storage Projects Regulations*
13 states:

14
15 The customer is entitled to receive an **equivalent volume of energy as was**
16 **generated** by the Goose Harbour Lake Wind Farm Project and energy that was
17 curtailed and for which compensation was payable to the Goose Harbour Lake
18 Wind Farm Project.

19
20 Consistent with this provision, the PSA states:

21
22 2.1 Sale and Delivery of Energy

23 (a) Subject to, and in accordance with, the terms and conditions of the Agreement,
24 **NSPI shall, in each Contract Year, be obligated to sell and deliver to the Buyer**
25 **at the Delivery Point, an amount of Energy equal to the aggregate amount of:**
26 **(i) the Net Output; plus (ii) the difference between the Net Output and the**
27 **Expected Output for which the Seller under the PHPW PPA was paid or**
28 **compensated pursuant to either Section 4.2 or Section 4.3 of the PHPW PPA**
29 **in such Contract Year (the “Subject Energy Amount”).**

30
31 (b) In each Contract Year, **the Subject Energy Amount shall be sold and**
32 **delivered to the Buyer Facility** before any Tariff Energy supplied by NSPI to the
33 Buyer, and all Energy sold and delivered to the Buyer Facility by NSPI shall be
34 deemed to be supplied hereunder, up to the Subject Energy Amount for such

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1 Contract Year, regardless of when the Subject Energy Amount was delivered or
2 deemed to be delivered to NSPI pursuant to the PHPW PPA in such Contract Year.
3 **[emphasis added]**

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Undertaking U-11:

To explain of the differences between the renewable energy credits (RECs) purchased by Nova Scotia Power as referred to in the FAM audit and the RECs referred to in testimony on September 21, in the Goose Harbour PPA.

Response U-11:

The Energy Access Agreement (EAA), between the Company and Newfoundland and Labrador Hydro (NLH) provides for the purchase of energy only. Renewable or environmental attributes associated with that energy are not included in the transaction. If NS Power wishes to designate EAA energy as renewable, it may separately purchase renewable energy certificates (RECs) from NLH. Alternatively, NLH may sell those RECs to other entities as unbundled RECs.¹

Unbundled RECs are typically sold at a significantly lower value than bundled, time-, and source-certified RECs. Massachusetts Class I RECs are an example of bundled, time-, and source-certified RECs that are associated with specific generation and delivery requirements. These credits may be sold by the generating entity into the New England renewable energy market only when the associated energy is exported at the same time it is generated and generally command a substantially higher value than unbundled RECs. NS Power has previously sold RECs associated with the South Canoe facility into the New England market.

The RECs referred to in the FAM audit were purchased from NLH. Under the EAA, the energy imported is, by definition, an “energy only” product and is not linked to the associated renewable attributes or accompanying RECs but is possible to be purchased as unbundled product after the fact. Because NLH may sell those unbundled RECs or attributes on an open market, NS Power

¹ An unbundled REC is a renewable energy attribute that is bought and sold separately from the electricity that created it. By contrast, a bundled REC includes both the electricity and its associated renewable attribute as part of the same transaction.

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1 purchases the required quantity of RECs in order to count the associated EAA energy toward the
2 Renewable Electricity Standard (RES) obligations. This ensures that the renewable attributes are
3 not claimed in another jurisdiction.

4
5 The renewable attributes and/or RECs associated with the Goose Harbour Lake Wind facility are
6 created at the time the facility generates electricity and puts it on the system. Under the Power
7 Purchase Agreement (PPA), those attributes are contractually assigned to NS Power and, in
8 accordance with the *Renewable Electricity Regulations*, are counted toward RES.

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Undertaking U-12:

To review and compare the ELIADC tariff with the proposed tariffs, specifically in regard to equipment failure, and to confirm whether or not the ELIADC tariff specifically identifies equipment failure as an excuse to deviate, and if it doesn't, explain why that change is being made in the proposed tariffs.

Response U-12:

The Extra Large Industrial Active Demand Control (ELIADC) Tariff is an incremental cost-based tariff that measures load shifting benefit against a forecast Customer Baseline. The methodology contains a benefit sharing mechanism between PHP and other customers and provision for adjustment for foregone cost-savings due to PHP non-compliance with NS Power dispatch direction. The mechanism does not provide for isolation/elimination of cost changes arising from factors other than load-shift (e.g. price changes or load).

The ELID Tariff is an embedded cost-based tariff that will isolate changes in costs attributable to PHP load shift as directed by NS Power. Because it is embedded cost-based, NS Power is not proposing a benefit sharing mechanism. As such deviations from optimal schedule, including those due to equipment failure, are less critical because the effect, positive or negative, will be borne solely by PHP.

NS Power confirms that, under the ELIADC Tariff, equipment failure is identified as a cause code for deviation. Please refer to page 4 of the 2025 ELIADC Tariff Report (M12768).

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Undertaking U-13:

To reconcile how you get from the fully allocated demand and energy costs for 2027 in Exhibit N-6, Attachment 3, Exhibit 10 (\$26.1 million (energy) and \$12.0 million (demand)) to the demand and energy revenues from the rate for 2027 shown in the ELID Rate Design tab in Exhibit N-1(i) (\$34.2million (energy) and \$5.7 million (demand)).

Response U-13:

Please refer to Attachment 1 for the reconciliation of energy-, demand- and customer-related costs between Exhibit 10 from the Cost-of-Service Study (COSS) and the “ELID Rate Design” tab from Attachment 2 to the Application.

The primary reason for the difference between the demand-related costs in Exhibit 10 of the COSS provided in M12661 Industrial Group IR-7 Attachment 3 and demand charge-related revenues from the Rate Design calculations provided in Application Attachment 2, tab “ELID Rate Design,” is the inclusion of demand-related fuel costs within the Energy Charge and the application of the revenue-to-cost (R/C) ratio within the ELID rate design.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

ELID Tariff U-13 Attachment 1 has been filed electronically.

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Undertaking U-14:

To file the most recent load forecast from PHP.

Response U-14:

PHP's updated 2027 load forecast as of Q3 2026 is provided in the table below.

Month	MWh Demand
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	

This forecast was provided to NS Power on a preliminary, indicative basis for the remainder of 2026 and 2027 years. It is anticipated PHP load forecast will be updated once PHP has better line of sight for 2027 orders and can be updated throughout the year depending on product demand in response to geopolitical events and other factors influencing economics.

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Undertaking U-15:

To confirm that NSPI has not challenged the renewable attribute loss rate in its comments in the Green Choice PPA process before the Board.

Response U-15:

The following comment was provided to the Procurement Administrator (PA) by NS Power via e-mail dated June 25, 2026, during an initial round of the PA's consultation process with NS Power on the first draft of the Green Choice Program (GCP) Power Purchase Agreement (PPA) provided to NS Power:

“Renewable Attribute Loss Rate”: The dollar amount for Renewable Attribute Loss Rate (utilized in the liquidated damages clauses addressing under-delivery by the Seller) has not been specified. Does the PA/DOE intend to increase or decrease the rate that was set in the prior form of GCP PPA? Although the obligation to comply with the RES portfolio standard will move to the IESO, the Renewable Attribute Loss Rate will still allow NS customers to recover some of the incremental costs of the IESO's RES compliance (resulting from Seller under-delivery) through this PPA mechanism. Also note that in the event of Seller under-delivery, NSPI is likely to face increased costs of air emissions compliance (whether through GHG OBPS expenditure, replacement [sic] non-emitting energy purchases, etc.).

The Company has not provided further comment in relation to the renewable attribute loss rate as part of the GCP PPA proceeding before the Board in M13042.